DECATUR COUNTY, KANSAS
Oberlin, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2024

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

DECATUR COUNTY, KANSAS
Oberlin, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Decatur County, Kansas
Oberlin, KS 67749

Adverse and Unmodified Opinions

We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Decatur, Oberlin, Kansas, a Municipality, 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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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 Decatur County, Kansas, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Decatur County, Kansas, 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 basis for our adverse and unmodified opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error. In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 Decatur County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that my 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 Generally Accepted Auditing Standards (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

1) Exercise professional judgment and maintain professional skepticism throughout the audit.
2) 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.
3) 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.
4) 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.
5) 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 regulatory basis summary of receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for 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 financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants
Norton, Kansas
September 16, 2025

DECATUR 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 Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General Funds							
General	$ 686,280	133	2,665,086	2,412,072	939,427	57,862	997,289
Special Purpose Funds:							
Road and Bridge	245,293	0	1,554,089	1,382,914	416,468	0	416,468
Special Bridge	595,098	0	172,380	49,671	717,807	0	717,807
Good Samaritan	290,118	0	403,393	442,889	250,622	0	250,622
Fair Premium	0	0	7,863	7,863	0	0	0
Fair Maintenance	396,995	0	18,629	18,618	397,006	0	397,006
Conservation	0	0	24,601	24,601	0	0	0
Hospital Maintenance	0	0	669,118	669,118	0	0	0
County Health	206,306	0	130,061	205,914	130,453	69	130,522
County Health Capital Outlay	98,953	0	30,000	0	128,953	0	128,953
Mental Health	0	0	26,553	26,553	0	0	0
Mental Retardation	0	0	29,581	29,581	0	0	0
Noxious Weed	34,256	0	255,665	246,504	43,417	0	43,417
Noxious Weed Capital Outlay	86,326	0	20,000	0	106,326	0	106,326
Election	44,486	0	97,325	87,214	54,597	0	54,597
Employee Benefits	804,160	0	1,104,633	1,830,276	78,517	0	78,517
Senior Citizens	3,806	0	44,233	45,000	3,039	0	3,039
Special Alcohol and Drug Programs	14,389	0	1,290	2,000	13,679	0	13,679
Special Parks and Recreation	9,154	0	676	0	9,830	0	9,830
Museum	0	0	20,170	20,170	0	0	0
Economic Development	0	0	32,298	32,298	0	0	0
Emergency 911	7,759	0	126	4,156	3,729	0	3,729
Wireless 911	235,911	0	60,398	43,984	252,325	0	252,325
Rural Fire District No. 1	79,770	0	174,288	254,058	0	292	292
Special Road Machinery	701,415	0	204,024	457,462	447,977	0	447,977
County Equipment Reserve	351,794	0	5,107	10,583	346,318	0	346,318

(Continued)

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

DECATUR 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 Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Fire Equipment	$ 175,131	0	144,606	0	319,737	0	319,737
Special Vehicle	1,706	0	33,134	33,490	1,350	0	1,350
Register of Deeds Technology	18,366	0	5,214	0	23,580	0	23,580
County Treasurer Technology	2,393	0	1,304	2,098	1,599	0	1,599
County Clerk Technology	3,018	0	1,304	0	4,322	0	4,322
Attorney's Training	4,908	0	557	304	5,161	71	5,232
Bad Check Trust Fund	1,424	0	120	0	1,544	0	1,544
Jail Equipment Reserve	2,748	0	0	0	2,748	0	2,748
Ambulance Memorial	7,018	0	0	0	7,018	0	7,018
Rural Fire District Memorial	2,614	0	0	0	2,614	0	2,614
Summer Recreation Memorial	10,376	0	0	0	10,376	0	10,376
Conceal & Carry	7,171	0	520	0	7,691	0	7,691
Special Law Enforcement Trust	9,311	0	0	500	8,811	0	8,811
Offender Fees	0	0	1,520	0	1,520	0	1,520
Sheriff VIN	21,375	0	5,074	1,725	24,724	0	24,724
ARPA Grant	387,504	0	0	227,576	159,928	46,779	206,707
Oil & Gas Depletion	413,422	0	0	0	413,422	0	413,422
Bond and Interest Funds:							
Bond and Interest	87,064	0	48,359	48,359	87,064	0	87,064
Business Funds:							
County Ambulance	0	0	749,892	739,908	9,984	2,678	12,662
Ambulance Special Equipment	316,559	0	275,000	275,188	316,371	0	316,371
Trust Funds:							
History Books	762	0	30	0	792	0	792
Total Primary Government	6,365,139	133	9,018,221	9,632,647	5,750,846	107,751	5,858,597

(Continued)

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

DECATUR 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 Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entity:							
Decatur County Fair Board:							
General	$ 40,515	0	34,556	42,554	32,517	0	32,517
Premiums	17,134	0	7,863	13,496	11,501	0	11,501
Entertainment	32,698	0	24,308	23,799	33,207	0	33,207
Total Related Muncipal Entity	90,347	0	66,727	79,849	77,225	0	77,225
Total Reporting Entity (Excluding Agency Funds)	$ **6,455,486**	**133**	**9,084,948**	**9,712,496**	**5,828,071**	**107,751**	**5,935,822**

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

DECATUR COUNTY, KANSAS
Composition of Cash
Regulatory Basis
For the Year Ended December 31, 2024

Primary Government:		
Cash on hand - Treasurer	$	625
Cash on hand - Register of Deeds		50
Farmers Bank & Trust - Oberlin, Kansas		
NOW Account		5,370,404
FNB Bank- Oberlin, Kansas		
NOW Accounts		252,282
Checking Accounts		1,738,221
Money Market Accounts		4,366,414
Certificates of Deposit		400,000
The Bank - Oberlin, Kansas		
NOW Account		1,075,331
Checking Accounts		278,697
Certificates of Deposit		400,000
Total Cash		13,882,024
Agency Funds per Schedule 3		(8,023,427)
Total Primary Government		5,858,597
Related Municipal Entities:		
Decatur County Fair Board:		
The Bank - Oberlin, Kansas		21,444
Farmers Bank & Trust - Oberlin, Kansas		55,781
Total Related Municipal Entities		77,225
Total Reporting Entity per Statement 1, Page 3	$	**5,935,822**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

Decatur County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Decatur County (the municipality) and one related municipal entity. The following entity was established to benefit the county and/or its constituents:

Decatur County Fair Board. The Decatur County Fair Board is organized and operated under K.S.A. 2-132 to operate a county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities. A nine-member board is appointed by the County Commission to oversee operations. The County annually levies taxes for the board to be used for the maintenance of the fairgrounds and buildings and for the payment of award premiums to fair exhibitors and contestants.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2024:

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 specific purposes.

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

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 benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

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

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

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 mandatory, the statutes provide for the following sequence and timetable in adoption of the legal annual operating budget:

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

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

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

4. Adoption of 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 require 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. The budget was not amended in this manner.

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

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

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

Special Purpose Funds:
- Special Bridge
- Mental Health
- Mental Retardation
- Special Road Machinery
- County Equipment Reserve
- Special Fire Equipment
- Special Vehicle
- Register of Deeds Technology
- County Treasurer Technology
- County Clerk Technology
- Attorney's Training
- Bad Check Trust
- History Books
- Jail Equipment Reserve
- Ambulance Memorial
- Rural Fire District Memorial
- Summer Recreation Memorial
- Good Samaritan Memorial
- Special Law Enforcement Trust
- Sheriff VIN
- Oil & Gas Depletion Trust
- ARPA

Business Fund:
- Ambulance Special Equipment

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

2. **Stewardship, Compliance and Accountability**

Compliance with Kansas Statutes

Budget Violation. K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. Expenditures in the General and Employee Benefits funds exceeded the published budget amount. This appears to be a violation of this statute.

3. **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the municipality 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 the 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 statues place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

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

At December 31, 2024, the County's carrying amount of deposits was $13,881,349 and the bank balance was $14,214,031. The bank balance was held by three banks resulting in a concentration of credit risk.

Of the bank balance, $791,573 was covered by federal depository insurance and $13,422,458 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2024, the Fair Board's carrying amount of deposits was $77,225 and the bank balance was $80,853. The bank balance was held by two banks resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

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. At December 31, 2024, the County held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

Plan Description. Decatur 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, Kansas 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 Decatur County, Kansas, were $210,785 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 $1,939,931. 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.

5. **Other Long-Term Obligations from Operations**

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the County 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. There is no cost to the County under this program.

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

Vacation Pay

Each full time employee of Decatur County, Kansas, is entitled to one vacation day for each month worked. Full-time county employees may receive credit for an additional four hours of vacation leave for every six consecutive pay periods in which no sick leave is used. No more than twelve vacation days may be carried over from one calendar year to the next. Upon termination an employee will be compensated for all unused vacation days.

Sick Leave

The County's policy regarding sick leave is to allow full time employees to accumulate one day per month. No more than thirty sick leave days may be carried over from one calendar year to the next. Unused sick leave is not paid upon termination of the employee and therefore, the cost of accumulated sick leave has not been accrued by the County as of December 31, 2024.

Comp and Flex Time

All overtime worked, except that performed by elected officials and their deputies, department heads and the sheriff's department is compensated by paid time off (comp-time) on a basis of one and one half hours for each hour of overtime. Road and Bridge employees, except clerical, may be paid for five hours of overtime each week at the discretion of the County Commissioners. Comp-time may not accumulate to more than eighty hours. Any accumulation beyond the eighty hours maximum is paid at one and one half times the employee's regular rate of pay. Flex-time is generated when an employee requests to work outside of regular working hours so that time may be taken off for a particular purpose in the future. No more than twenty hours of flex-time may be accumulated and must be taken within sixty days after the date that it was earned.

6. **Interfund Transactions**

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Empoloyee Benefits	K.S.A. 79-1946	200,000
County Health	County Health Capital Outlay	K.S.A. 65-204	30,000
Special Vehicle	General	K.S.A. 8-145	1,706
Road and Bridge	Special Machinery	K.S.A. 68-141g	200,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	20,000
County Ambulance	Ambulance Special Equipment	K.S.A. 12-110d	250,000
Rural Fire Department	Special Fire Equipment	K.S.A. 19-3623e	144,606
Senior Citizens	Equipment Reserve	K.S.A. 19-119	5,107

7. **Risk Management**

The County 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 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, a public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to Kansas Workers Risk Cooperative for Counties for workers compensation insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative for Counties will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may

be due if total claims for the pool are different than what has been anticipated by the Kansas Workers Risk Cooperatives for Counties.

The County has also been unable to obtain property and casualty 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 Multiline Pool, a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The County pays annual premiums to Kansas County Association Multiline Pool for its property and casualty insurance coverage. The agreement to participate provides that the Kansas County Association Multiline Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas County Association Multiline Pool.

The County continues to carry commercial insurance for all other risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

8. **Claims and Judgments**

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual government funds or the overall financial position of the County.

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.

9 . **Liability for Landfill Closure and Post Closure Costs**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in this financial statement, the County is incurring a liability based on the future closure and post closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The estimate of closure and post-closure care liability at year-end would be $251,232. This liability is based on the use of 25.86 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of $707,155 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2024. The County expects the landfill to continue to operate for approximately 49 years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post closure care cost.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

11. **Subsequent Events**

Management has evaluated the effects on 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.

12. **Long-Term Debt**

Taxable Equipment Installment Purchase Agreement. On December 27, 2017, Decatur County, Kansas entered into an Equipment Installment Purchase agreement with Farmers Bank and Trust, Great Bend, Kansas for the purpose of acquiring and equipping energy conservation improvements to the Hospital at a cost of $2,092,725. The Installment Purchase Agreement is a special obligation of Decatur County, payable from the pledge of the net revenues derived by the Decatur County Hospital. If the net revenues pledged are not sufficient to make an Installment Payment, the County is required to provide sufficient funds to make the Installment Payment in accordance with the Pledge of Revenues Agreement entered into by Decatur County and Decatur County Hospital. The County's obligation under this agreement will not in any way be construed to be a general obligation or an indebtedness of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County.

12. **Long-term Debt - (Continued)**

Changes in long-term liabilities for Decatur County, Kansas 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 Leases:									
Caterpillar Motor Graders	3.35%	09/30/19	387,000	09/30/2024	82,585	0	82,585	0	2,767
Caterpillar Scraper	3.35%	09/30/19	84,900	09/30/2024	18,118	0	18,118	0	607
Caterpillar Motor Graders	3.35%	10/01/19	240,300	10/01/2024	51,261	0	51,261	0	1,737
Skid Steer	2.25%	10/16/20	32,818	10/26/2025	13,535	0	6,698	6,837	316
Diamond Rotary Cutters	7.45%	12/20/22	125,739	12/20/2026	97,715	0	30,185	67,530	7,534
John Deere Mower Tractors	6.94%	01/09/23	258,060	01/09/2023	199,883	0	62,213	137,670	13,865
Total Finance Leases					463,097	0	251,060	212,037	26,826
Revenue Bond:									
Series 2008 - Hospital Revenue Bond	4.13%	02/22/08	650,000	02/22/28	214,862	0	39,496	175,366	8,863
Total Contractual Indebtedness					**677,959**	**0**	**290,556**	**387,403**	**35,689**

12. **Long-term Debt - (Continued)**

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

	2025	2026	2027	2028	2029	Total
PRINCIPAL						
Finance Leases:						
Caterpillar Motor Graders	0	0	0	0	0	0
Caterpillar Scraper	0	0	0	0	0	0
Caterpillar Motor Graders	0	0	0	0	0	0
Skid Steer	6,837	0	0	0	0	6,837
Diamond Rotary Cutters	32,512	35,018	0	0	0	67,530
John Deere Mower Tractors	66,528	71,142	0	0	0	137,670
Total Finance Leases	105,877	106,160	0	0	0	212,037
Revenue Bond:						
Series 2008 - Hospital Revenue Bond	41,105	42,821	44,587	46,853	0	175,366
TOTAL PRINCIPAL	**146,982**	**148,981**	**44,587**	**46,853**	**0**	**387,403**
INTEREST						
Finance Leases:						
Caterpillar Motor Graders	0	0	0	0	0	0
Caterpillar Scraper	0	0	0	0	0	0
Caterpillar Motor Graders	0	0	0	0	0	0
Skid Steer	176	0	0	0	0	176
Diamond Rotary Cutters	5,206	2,700	0	0	0	7,906
John Deere Mower Tractors	9,549	4,935	0	0	0	14,484
Total Finance Leases	14,931	7,635	0	0	0	176
Revenue Bond:						
Series 2008 - Hospital Revenue Bond	7,254	5,538	3,772	1,933	0	18,497
TOTAL INTEREST	**22,185**	**13,173**	**3,772**	**1,933**	**0**	**18,673**
TOTAL PRINCIPAL AND INTEREST	**$ 169,167**	**162,154**	**48,359**	**48,786**	**0**	**406,076**

DECATUR COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024

DECATUR COUNTY, KANSAS SCHEDULE 1

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

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 2,278,810	0	2,278,810	2,412,072	133,262
Special Purpose Funds:					
Road and Bridge	1,685,777	62,235	1,748,012	1,382,914	(365,098)
Special Bridge	400,000	43,188	443,188	49,671	*
Good Samaritan	240,000	168,073	408,073	442,889	34,816
Fair Premium	8,000	0	8,000	7,863	(137)
Fair Maintenance	107,410	0	107,410	18,618	(88,792)
Conservation	25,000	0	25,000	24,601	(399)
Hospital Maintenance	680,000	0	680,000	669,118	(10,882)
County Health	184,160	30,853	215,013	205,914	(9,099)
County Health Capital Outlay	68,953	0	68,953	0	(68,953)
Mental Health	27,000	0	27,000	26,553	*
Mental Retardation	30,100	0	30,100	29,581	*
Noxious Weed	281,240	0	281,240	246,504	(34,736)
Noxious Weed Capital Outlay	102,281	0	102,281	0	(102,281)
Election	71,100	25,223	96,323	87,214	(9,109)
Employee Benefits	1,694,500	0	1,694,500	1,830,276	135,776
Senior Citizens	45,000	0	45,000	45,000	0
Special Alcohol and Drug Programs	17,574	0	17,574	2,000	(15,574)
Special Parks & Recreation	9,890	0	9,890	0	(9,890)
Museum	20,500	0	20,500	20,170	(330)
Economic Development	32,600	0	32,600	32,298	(302)
Emergency 911	9,136	0	9,136	4,156	(4,980)
Wireless 911	331,774	0	331,774	43,984	(287,790)
Rural Fire District No. 1	280,500	0	280,500	254,058	(26,442)
Bond & Interest Funds:					
Bond and Interest	83,809	0	83,809	48,359	(35,450)
Business Funds:					
County Ambulance	750,000	0	750,000	739,908	(10,092)

* Exempt from the Budget Law

DECATUR COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:		Actual	Budget	Variance Over (Under)
Ad Valorem Property	$	1,491,619	1,523,388	(31,769)
Delinquent		11,490	8,000	3,490
Motor Vehicle		76,828	70,170	6,658
Recreational Vehicle		2,477	2,905	(428)
Tax Foreclosure		2,940	1,000	1,940
16/20M Tax		10,702	14,098	(3,396)
Commercial Vehicle		4,531	5,970	(1,439)
Watercraft		0	647	(647)
Excise		7	0	7
County-Wide Sales Tax		312,955	200,000	112,955
Intergovernmental				
Local Alcoholic Liquor		675	1,000	(325)
Mineral Production		14,821	6,000	8,821
District Coroner		124	250	(126)
Licenses, Fees and Permits				
County Official Fees		38,647	30,000	8,647
Court Fees and Restitution		6,098	5,000	1,098
Antique Fees		1,700	2,000	(300)
Copy/Fax Fees		24	1,100	(1,076)
Summer Recreation Fees		5,050	3,000	2,050
Other Licenses, Fees and Permits		1,865	2,000	(135)
Charges for Services				
Recycling		4,405	0	4,405
Landfill		70,029	40,000	30,029
Dispatch		90,006	68,000	22,006
Daycare		51,459	0	51,459
Public Transportation Grant		34,124	20,000	14,124
Daycare Grant		77,064	0	77,064
Interest on Idle Funds		232,989	20,000	212,989
Interest on Tax Collections		31,540	25,000	6,540
Donations - Public Transportation		2,809	0	2,809
Miscellaneous		86,402	0	86,402
Transfer from Special Vehicle		1,706	0	1,706
Total Receipts	$	2,665,086	**2,049,528**	**615,558**

DECATUR COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

(Continued)		Actual	Budget	Variance Over (Under)
Expenditures:				
County Commissioners	$	81,417	84,360	(2,943)
County Clerk		127,365	137,540	(10,175)
County Treasurer		130,879	126,940	3,939
County Attorney		99,920	115,120	(15,200)
Register of Deeds		95,568	99,488	(3,920)
Sheriff		275,632	235,360	40,272
Unified Court		27,732	28,250	(518)
Court Attorney Fees		53,982	55,000	(1,018)
Courthouse General		390,978	283,120	107,858
Appraiser		125,626	135,900	(10,274)
Coroner		3,329	10,000	(6,671)
Emergency Preparedness		31,447	20,080	11,367
Dispatch		227,729	221,602	6,127
Public Transportation		54,616	54,620	(4)
Landfill		173,053	163,730	9,323
County Jail		122,294	83,120	39,174
Recycling		36,387	37,000	(613)
Summer Recreation		12,200	15,500	(3,300)
Special County General		18,000	25,000	(7,000)
ROZ Program		3,414	10,000	(6,586)
Daycare		120,504	122,080	(1,576)
Other		0	15,000	(15,000)
Transfer to Equipment Reserve		0	50,000	(50,000)
Transfer to Employee Benefits		200,000	0	200,000
Cash Forward		0	150,000	(150,000)
Total Expenditures		2,412,072	**2,278,810**	**133,262**
Receipts Over (Under) Expenditures		253,014		
Prior Year Cancelled Encumbrances		133		
Unencumbered Cash, Beginning		686,280		
Unencumbered Cash, Ending	$	**939,427**		

DECATUR COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 674,670	689,098	(14,428)
Delinquent	4,661	3,000	1,661
Motor Vehicle	27,858	25,419	2,439
Recreational Vehicle	898	1,052	(154)
16/20M Tax	4,245	5,106	(861)
Commercial Vehicle	1,652	2,164	(512)
Watercraft	0	234	(234)
Excise	3	0	3
Intergovernmental			
State of Kansas	271,707	260,000	11,707
Miscellaneous	6,160	0	6,160
Reimbursed Expense	562,235	500,000	62,235
Total Receipts	1,554,089	**1,486,073**	**68,016**
Expenditures:			
Personal Services	512,415	572,880	(60,465)
Contractual Services	241,319	221,647	19,672
Commodities	426,150	491,250	(65,100)
Capital Outlay	3,011	200,000	(196,989)
Miscellaneous	19	0	19
Transfer to Special Road Machinery	200,000	200,000	0
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	62,235	(62,235)
Total Expenditures	1,382,914	**1,748,012**	**(365,098)**
Receipts Over (Under) Expenditures	171,175		
Unencumbered Cash, Beginning	245,293		
Unencumbered Cash, Ending	$ **416,468**		

DECATUR COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 119,841	108,886	10,955
Delinquent	1,091	0	1,091
Motor Vehicle	6,495	5,896	599
Recreational Vehicle	209	244	(35)
16/20M Tax	1,166	1,184	(18)
Commercial Vehicle	390	502	(112)
Watercraft	0	54	(54)
Reimbursements	43,188	0	43,188
Total Receipts	172,380	**116,766**	**55,614**
Expenditures:			
Contractual Services	16,000	400,000	(384,000)
Commodities	33,671	0	33,671
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	43,188	(43,188)
Total Expenditures	49,671	**443,188**	**(393,517)**
Receipts Over (Under) Expenditures	122,709		
Unencumbered Cash, Beginning	595,098		
Unencumbered Cash, Ending	$ **717,807**		

* Exempt from Budget Law per K.S.A. 68-1135

DECATUR COUNTY, KANSAS
GOOD SAMARITAN FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 232,075	237,065	(4,990)
Delinquent	607	201	406
Motor Vehicle	2,202	2,016	186
Recreational Vehicle	71	83	(12)
16/20M Tax	237	405	(168)
Commercial Vehicle	128	172	(44)
Watercraft	0	19	(19)
Reimbursed Expense	168,073	0	168,073
Total Receipts	403,393	**239,961**	**163,432**
Expenditures:			
Contractual	106,673	20,000	86,673
Commodities	0	25,000	(25,000)
Capital Outlay	336,216	120,000	216,216
Cash Forward	0	75,000	(75,000)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	168,073	(168,073)
Total Expenditures	442,889	**408,073**	**34,816**
Receipts Over (Under) Expenditures	(39,496)		
Unencumbered Cash, Beginning	290,118		
Unencumbered Cash, Ending	$ **250,622**		

DECATUR COUNTY, KANSAS
FAIR PREMIUM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem	$ 7,311	7,485	(174)
Delinquent	65	49	16
Motor Vehicle	383	349	34
Recreational Vehicle	12	14	(2)
16/20M Tax	69	70	(1)
Commercial Vehicle	23	30	(7)
Watercraft	0	3	(3)
Total Receipts	7,863	**8,000**	**(137)**
Expenditures:			
Appropriations	7,863	**8,000**	**(137)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
FAIR MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 17,317	17,710	(393)
Delinquent	154	118	36
Motor Vehicle	909	829	80
Recreational Vehicle	29	34	(5)
16/20M Tax	165	166	(1)
Commercial Vehicle	55	71	(16)
Watercraft	0	0	0
Total Receipts	18,629	**18,928**	**(299)**
Expenditures:			
Appropriations	18,618	107,410	(88,792)
Total Expenditures	18,618	**107,410**	**(88,792)**
Receipts Over (Under) Expenditures	11		
Unencumbered Cash, Beginning	396,995		
Unencumbered Cash, Ending	$ **397,006**		

DECATUR COUNTY, KANSAS
CONSERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	23,010	23,510	(500)
Delinquent		189	151	38
Motor Vehicle		1,101	1,003	98
Recreational Vehicle		35	41	(6)
16/20M Tax		200	201	(1)
Commercial Vehicle		66	85	(19)
Watercraft		0	9	(9)
Total Receipts		24,601	**25,000**	**(399)**
Expenditures:				
Appropriations		24,601	**25,000**	**(399)**
Receipts Over (Under) Expenditures		0		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**0**		

DECATUR COUNTY, KANSAS
HOSPITAL MAINTENANCE
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 622,153	635,405	(13,252)
Delinquent	5,512	5,001	511
Motor Vehicle	32,541	29,623	2,918
Recreational Vehicle	1,047	1,226	(179)
16/20M Tax	5,909	5,950	(41)
Commercial Vehicle	1,956	2,522	(566)
Watercraft	0	273	(273)
Total Receipts	669,118	**680,000**	**(10,882)**
Expenditures:			
Appropriation	669,118	**680,000**	**(10,882)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 50,352	51,415	(1,063)
Delinquent	778	702	76
Motor Vehicle	5,632	5,159	473
Recreational Vehicle	182	213	(31)
16/20M Tax	570	1,036	(466)
Commercial Vehicle	327	439	(112)
Watercraft	0	48	(48)
Excise	1	0	1
Grants	30,853	0	30,853
Health Care Charges	22,827	0	22,827
Donations	18,539	0	18,539
Total Receipts	130,061	**59,012**	**71,049**
Expenditures:			
Personal Services	119,773	119,160	613
Contractual Services	13,689	11,500	2,189
Commodities	37,743	40,000	(2,257)
Capital Outlay	0	13,500	(13,500)
Miscellaneous	4,709	0	4,709
Transfer to County Health Capital Outlay	30,000	0	30,000
Adjustment for Qualifying Budget Credit:			
Excess Grants	0	30,853	(30,853)
Total Expenditures	205,914	**215,013**	**(9,099)**
Receipts Over (Under) Expenditures	(75,853)		
Unencumbered Cash, Beginning	206,306		
Unencumbered Cash, Ending	$ **130,453**		

DECATUR COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from County Health	$ 30,000	**0**	**30,000**
Expenditures:			
Capital Outlay	0	**68,953**	**(68,953)**
Receipts Over (Under) Expenditures	30,000		
Unencumbered Cash, Beginning	98,953		
Unencumbered Cash, Ending	$ **128,953**		

DECATUR COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	*Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	24,686	25,230	(544)
Delinquent		219	198	21
Motor Vehicle		1,293	1,176	117
Recreational Vehicle		42	49	(7)
16/20M Tax		235	236	(1)
Commercial Vehicle		78	100	(22)
Watercraft		0	11	(11)
Total Receipts		26,553	**27,000**	**(447)**
Expenditures:				
Appropriations		26,553	**27,000**	**(447)**
Receipts Over (Under) Expenditures		0		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**0**		

* Exempt from Budget Law per K.S.A. 19-4007.

DECATUR COUNTY, KANSAS
MENTAL RETARDATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	*Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	27,503	28,100	(597)
Delinquent		244	249	(5)
Motor Vehicle		1,439	1,310	129
Recreational Vehicle		46	54	(8)
16/20M Tax		262	263	(1)
Commercial Vehicle		87	112	(25)
Watercraft		0	12	(12)
Total Receipts		29,581	**30,100**	**(519)**
Expenditures:				
Appropriations		29,581	**30,100**	**(519)**
Receipts Over (Under) Expenditures		0		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**0**		

* Exempt from Budget Law per K.S.A. 19-4007.

DECATUR COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 167,532	171,110	(3,578)
Delinquent	1,293	800	493
Motor Vehicle	7,660	6,981	679
Recreational Vehicle	247	289	(42)
16/20M Tax	1,282	1,402	(120)
Commercial Vehicle	458	594	(136)
Watercraft	0	64	(64)
Sales	77,193	100,000	(22,807)
Total Receipts	255,665	**281,240**	**(25,575)**
Expenditures:			
Personal Services	106,474	111,240	(4,766)
Contractual Services	10,351	20,000	(9,649)
Commodities	100,304	130,000	(29,696)
Capital Outlay	9,375	0	9,375
Transfer to Noxious Weed Capital Outlay	20,000	20,000	0
Total Expenditures	246,504	**281,240**	**(34,736)**
Receipts Over (Under) Expenditures	9,161		
Unencumbered Cash, Beginning	34,256		
Unencumbered Cash, Ending	$ **43,417**		

DECATUR COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from Noxious Weed	$ 20,000	**20,000**	**0**
Expenditures:			
Capital Outlay	0	**102,281**	**(102,281)**
Receipts Over (Under) Expenditures	20,000		
Unencumbered Cash, Beginning	86,326		
Unencumbered Cash, Ending	$ **106,326**		

DECATUR COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	67,577	69,040	(1,463)
Delinquent		364	352	12
Motor Vehicle		1,429	1,277	152
Recreational Vehicle		46	53	(7)
16/20M Tax		586	257	329
Commercial Vehicle		94	109	(15)
Watercraft		0	12	(12)
Filing Fees		2,006	0	2,006
Reimbursements		25,223	0	25,223
Total Receipts		97,325	**71,100**	**26,225**
Expenditures:				
Personal Services		17,794	16,100	1,694
Contractual Services		27,700	30,000	(2,300)
Commodities		41,720	15,000	26,720
Transfer to Equipment Reserve		0	10,000	(10,000)
Adjustment for Qualifying Budget Credit:				
Excess Reimbursed Expense		0	25,223	(25,223)
Total Expenditures		87,214	**96,323**	**(9,109)**
Receipts Over (Under) Expenditures		10,111		
Unencumbered Cash, Beginning		44,486		
Unencumbered Cash, Ending	$	**54,597**		

DECATUR COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 656,545	670,490	(13,945)
Delinquent	8,970	7,001	1,969
Motor Vehicle	49,364	44,650	4,714
Recreational Vehicle	1,583	1,848	(265)
16/20M Tax	12,973	8,969	4,004
Commercial Vehicle	3,068	3,801	(733)
Watercraft	0	412	(412)
Reimbursement from Corporate Plan Employee Trust	77,916	150,000	(72,084)
Reimbursement from Employee Withholding	94,214	80,000	14,214
Transfer from General	200,000	0	200,000
Total Receipts	1,104,633	**967,171**	**137,462**
Expenditures:			
Health Insurance	1,401,304	1,385,000	16,304
Social Security	173,873	123,000	50,873
KPERS	210,785	154,500	56,285
Cafeteria Plan Contribution	13,605	15,000	(1,395)
Life Insurance	3,701	5,000	(1,299)
Unemployment	1,000	2,000	(1,000)
Worker's Compensation	10,497	10,000	497
Miscellaneous Benefits	15,511	0	15,511
Total Expenditures	1,830,276	**1,694,500**	**135,776**
Receipts Over (Under) Expenditures	(725,643)		
Unencumbered Cash, Beginning	804,160		
Unencumbered Cash, Ending	$ **78,517**		

DECATUR COUNTY, KANSAS
SENIOR CITIZENS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 41,165	42,060	(895)
Delinquent	357	302	55
Motor Vehicle	2,166	1,974	192
Recreational Vehicle	70	82	(12)
16/20M Tax	346	396	(50)
Commercial Vehicle	129	168	(39)
Watercraft	0	18	(18)
Total Receipts	44,233	**45,000**	**(767)**
Expenditures:			
Oberlin Senior Center	18,197	18,000	197
Norcatur Senior Center	4,000	4,000	0
Jennings Senior Center	5,871	6,000	(129)
Dresden Senior Center	913	2,500	(1,587)
Countywide Expense	5,000	7,500	(2,500)
Bus Expense	875	1,500	(625)
Oberlin Meal Site Expense	5,037	5,500	(463)
Transfer to Equipment Reserve	5,107	0	5,107
Total Expenditures	45,000	**45,000**	**0**
Receipts Over (Under) Expenditures	(767)		
Unencumbered Cash, Beginning	3,806		
Unencumbered Cash, Ending	$ **3,039**		

DECATUR COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG PROGRAMS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	$ 1,290	**1,800**	**(510)**
Expenditures:			
Contractual Services	2,000	**17,574**	**(15,574)**
Receipts Over (Under) Expenditures	(710)		
Unencumbered Cash, Beginning	14,389		
Unencumbered Cash, Ending	$ **13,679**		

DECATUR COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	$ 676	**1,000**	**(324)**
Expenditures:			
Contractual Services	0	**9,890**	**(9,890)**
Receipts Over (Under) Expenditures	676		
Unencumbered Cash, Beginning	9,154		
Unencumbered Cash, Ending	$ **9,830**		

DECATUR COUNTY, KANSAS
MUSEUM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	18,754	19,155	(401)
Delinquent		166	152	14
Motor Vehicle		981	893	88
Recreational Vehicle		32	37	(5)
16/20M Tax		178	179	(1)
Commercial Vehicle		59	76	(17)
Watercraft		0	8	(8)
Total Receipts		20,170	**20,500**	**(330)**
Expenditures:				
Appropriations		20,170	**20,500**	**(330)**
Receipts Over (Under) Expenditures		0		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**0**		

DECATUR COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 29,960	30,628	(668)
Delinquent	273	0	273
Motor Vehicle	1,624	1,475	149
Recreational Vehicle	52	61	(9)
16/20M Tax	291	296	(5)
Commercial Vehicle	98	126	(28)
Watercraft	0	14	(14)
Total Receipts	32,298	**32,600**	**(302)**
Expenditures:			
Appropriations	32,298	**32,600**	**(302)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
EMERGENCY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
911 Tax	$ 126	**150**	**(24)**
Expenditures:			
Equipment and Expenses	4,156	**9,136**	**(4,980)**
Receipts Over (Under) Expenditures	(4,030)		
Unencumbered Cash, Beginning	7,759		
Unencumbered Cash, Ending	$ **3,729**		

DECATUR COUNTY, KANSAS
WIRELESS 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
911 Tax	$	49,217	60,000	(10,783)
Interest on Idle Funds		11,181	0	11,181
Total Receipts		60,398	**60,000**	**398**
Expenditures:				
Contractual Services		6,596	5,000	1,596
Capital Outlay		37,388	326,774	(289,386)
Total Expenditures		43,984	**331,774**	**(287,790)**
Receipts Over (Under) Expenditures		16,414		
Unencumbered Cash, Beginning		235,911		
Unencumbered Cash, Ending	$	**252,325**		

DECATUR COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 151,252	166,696	(15,444)
Delinquent	361	369	(8)
Motor Vehicle	4,853	4,943	(90)
Recreational Vehicle	173	237	(64)
16/20M Tax	1,552	2,082	(530)
Commercial Vehicle	352	508	(156)
Watercraft	0	51	(51)
Intergovernmental			
Norton County	15,745	23,000	(7,255)
Total Receipts	174,288	**197,886**	**(23,598)**
Expenditures:			
Personal Services	43,633	36,040	7,593
Contractual Services	36,995	35,000	1,995
Commodities	22,844	50,000	(27,156)
Capital Outlay	5,980	39,460	(33,480)
Transfer to Fire Equipment	144,606	120,000	24,606
Total Expenditures	254,058	**280,500**	**(26,442)**
Receipts Over (Under) Expenditures	(79,770)		
Unencumbered Cash, Beginning	79,770		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Health Systems Board	$ 48,359	**48,809**	**(450)**
Expenditures:			
Principal	39,496	39,946	(450)
Interest	8,863	8,863	0
Cash Basis Reserve	0	35,000	(35,000)
Total Expenditures	48,359	**83,809**	**(35,450)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	87,064		
Unencumbered Cash, Ending	$ **87,064**		

DECATUR COUNTY, KANSAS
COUNTY AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 575,512	584,638	(9,126)
Delinquent	3,137	1,299	1,838
Motor Vehicle	15,804	14,353	1,451
Recreational Vehicle	508	594	(86)
16/20M Tax	3,324	3,392	(68)
Commercial Vehicle	962	1,222	(260)
Watercraft	0	132	(132)
Charges for Services	107,626	100,000	7,626
Miscellaneous	43,019	0	43,019
Total Receipts	749,892	**705,630**	**44,262**
Expenditures:			
Personal Services	354,330	331,640	22,690
Contractual Services	60,378	55,000	5,378
Commodities	56,405	45,000	11,405
Capital Outlay	18,795	218,360	(199,565)
Transfer to Ambulance Special Equipment	250,000	100,000	150,000
Total Expenditures	739,908	**750,000**	**(10,092)**
Receipts Over (Under) Expenditures	9,984		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **9,984**		

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Special Road Machinery	County Equipment Reserve	Special Fire Equipment	Ambulance Special Equipment
Receipts:				
Transfer from Ambulance	$ 0	0	0	250,000
Transfer from Rural Fire Department	0	0	144,606	0
Transfer from Road and Bridge	200,000	0	0	0
Transfer from Senior Citizens	0	5,107	0	0
Grants	0	0	0	25,000
Miscellaneous	4,024	0	0	0
Total Receipts	204,024	5,107	144,606	275,000
Expenditures:				
Contractual	32,684	0	0	0
Commodities	5,810	0	0	0
Capital Outlay	418,968	10,583	0	275,188
Total Expenditures	457,462	10,583	0	275,188
Receipts Over (Under) Expenditures	(253,438)	(5,476)	144,606	(188)
Unencumbered Cash, Beginning	701,415	351,794	175,131	316,559
Unencumbered Cash, Ending	$ **447,977**	**346,318**	**319,737**	**316,371**

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Special Vehicle	Register of Deeds Technology	County Treasurer Technology	County Clerk Technology
Receipts:				
Fees	$ 33,134	5,214	1,304	1,304
Expenditures:				
Personal Services	30,095	0	0	0
Contractual Services	325	0	0	0
Commodities	1,364	0	0	0
Capital Outlay	0	0	2,098	0
Transfer to General	1,706	0	0	0
Total Expenditures	33,490	0	2,098	0
Receipts Over (Under) Expenditures	(356)	5,214	(794)	1,304
Unencumbered Cash, Beginning	1,706	18,366	2,393	3,018
Unencumbered Cash, Ending	$ **1,350**	**23,580**	**1,599**	**4,322**

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Attorney's Training	Bad Check Trust Fund	Jail Equipment Reserve	Ambulance Memorial
Receipts:				
Fees	$ 557	120	0	0
Expenditures:				
Contractual Services	304	0	0	0
Receipts Over (Under) Expenditures	253	120	0	0
Unencumbered Cash, Beginning	4,908	1,424	2,748	7,018
Unencumbered Cash, Ending	$ **5,161**	**1,544**	**2,748**	**7,018**

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Rural Fire District Memorial	Summer Recreation Memorial	Conceal & Carry	Special Law Enforcement Trust	Offender Fees
Receipts:					
Forfeiture	$ 0	0	0	0	1,520
Fees	0	0	520	0	0
Total Receipts	0	0	520	0	1,520
Expenditures:					
Contractual Services	0	0	0	500	0
Receipts Over (Under) Expenditures	0	0	520	(500)	1,520
Unencumbered Cash, Beginning	2,614	10,376	7,171	9,311	0
Unencumbered Cash, Ending	$ **2,614**	**10,376**	**7,691**	**8,811**	**1,520**

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Sheriff VIN	ARPA Grant	Oil & Gas Depletion	History Books
Receipts:				
Book Sales	$ 0	0	0	30
Inspection Fees	5,074	0	0	0
Total Receipts	5,074	0	0	30
Expenditures:				
Contractual Services	725	227,576	0	0
Commodities	1,000	0	0	0
Total Expenditures	1,725	227,576	0	0
Receipts Over (Under) Expenditures	3,349	(227,576)	0	30
Unencumbered Cash, Beginning	21,375	387,504	413,422	762
Unencumbered Cash, Ending	$ **24,724**	**159,928**	**413,422**	**792**

DECATUR COUNTY, KANSAS
Related Municipal Entity
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Decatur County Fair Board		
	General	**Premiums**	**Entertainment**
Receipts:			
County Tax Appropriation	$ 18,618	7,863	0
Rentals:			
Camping	5,970	0	0
Other	4,280	0	0
Entertainment	0	0	24,242
Donations	4,000	0	0
Reimbursed Expenses	1,536	0	0
Interest on Idle Funds	152	0	66
Total Receipts	34,556	7,863	24,308
Expenditures:			
Advertising	4,787	0	0
Entertainment	0	0	23,799
Fuel	653	0	0
Insurance	1,044	0	0
Judges	0	4,332	0
Labor	3,756	0	0
Premiums	0	7,684	0
Repairs and Maintenance	26,657	0	0
Supplies	2,744	1,480	0
Utilities	2,913	0	0
Total Expenditures	42,554	13,496	23,799
Receipts Over (Under) Expenditures	(7,998)	(5,633)	509
Unencumbered Cash, Beginning	40,515	17,134	32,698
Unencumbered Cash, Ending	**$ 32,517**	**11,501**	**33,207**

DECATUR COUNTY, KANSAS
Agency Fund
Summary of Receipts and Disbursements
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 6,029,073	10,837,387	9,807,490	7,058,970
Advance Tax	1,254	2,407	3,058	603
Motor Vehicle License	1,042	420,718	420,317	1,443
Sales Tax	37,429	550,879	545,552	42,756
Motor Vehicle Tax	8,884	535,750	531,010	13,624
Recreational Vehicle Tax	179	16,752	15,767	1,164
Delinquent Personal Tax	0	17,169	15,701	1,468
Liquor Tax	50	2,641	2,641	50
Tax Foreclosures	0	23,621	23,621	0
Delinquent Real Estate Partial Pay	7,779	98,976	104,683	2,072
Delinquent Real Estate	32	125,344	91,713	33,663
Commercial Motor Vehicle Fees	129	33,085	33,029	185
Special City/County Highway	0	302,247	302,247	0
Neighborhood Revitalization	2,336	111,576	111,576	2,336
Total Distributable Funds	6,088,187	13,078,552	12,008,405	7,158,334
State Funds:				
State Education Building	543	61,699	62,242	0
State Institutional Building	271	30,850	31,121	0
State Motor Vehicle	866	5,320	5,351	835
Total State Funds	1,680	97,869	98,714	835
Subdivision Funds:				
Libraries	767	70,956	71,342	381
Extension Council	0	110,599	110,599	0
Groundwater Districts	0	3,609	3,609	0
Cities	0	876,560	876,560	0
Townships	458,255	960,243	880,194	538,304
School Districts	8,832	2,876,706	2,885,538	0
Cemeteries	0	56,923	56,923	0
Total Subdivision Funds	467,854	4,955,596	4,884,765	538,685
County Officer Accounts:				
Sheriff	7,510	23,907	23,201	8,216
Register of Deeds	50	48,398	48,398	50
Clerk of the District Court:				
Court Trustee	6,666	44,699	44,699	6,666
Law Library	27,610	4,177	5,095	26,692
County Treasurer:				
Corporate Plan Employee Trust	37,335	1,370,709	1,170,922	237,122
Suspense	23,147	0	23,147	0
Cash Over and Under	0	1,942	1,942	0
Employee Withholding	12,878	713,550	712,876	13,552
Cafeteria 125 Plan	36,426	20,346	23,497	33,275
Stray Animals	0	0	0	0
Total County Officer Accounts	151,622	2,227,728	2,053,777	325,573
Total Agency Funds	$ **6,709,343**	**20,359,745**	**19,045,661**	**8,023,427**