GOVE COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2024

GOVE COUNTY, KANSAS

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For the Year Ended December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

Gove County Commissioners
Gove County, Kansas
P.O. Box 128
Gove, KS 67736

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my 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 Gove 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 my opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Gove 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

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of my report. I am required to be independent of Gove County, Kansas, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 Gove County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally

accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Gove County, Kansas' 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

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

In performing an audit in accordance with GAAS, I:

- 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 Gove County, Kansas' 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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Gove County, Kansas' ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Supplementary Information

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

Prior Year Comparative Analysis

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Gove County, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued my report thereon dated September 27, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year 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 my 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.

James V. Myers
Certified Public Accountant

September 12, 2025

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

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General Fund:						
General	$ 1,771,224	$ 3,037,890	$ 2,796,028	$ 2,013,086	$ 11,113	$ 2,024,199
Special Purpose Funds:						
Road and Bridge	727,762	1,941,684	2,104,172	565,274	9,249	574,523
Noxious Weed	20,103	212,200	204,676	27,627	313	27,940
Hospital Maintenance	-	2,148,143	2,148,143	-	-	-
Employee Benefits	561,730	1,610,889	1,366,758	805,861	2,088	807,949
Mental Health	-	18,899	18,899	-	-	-
Developmental Sevices	-	58,472	58,472	-	-	-
Sheriff	92,079	677,555	650,769	118,865	-	118,865
Sheriff Special Equipment	16,826	7,100	-	23,926	-	23,926
Noxious Weed Capital Outlay	162,807	-	-	162,807	-	162,807
Special Alcohol	14,351	4,213	-	18,564	-	18,564
911 Emergency Services	55,219	-	-	55,219	-	55,219
911 Wireless	7,718	-	-	7,718	-	7,718
Landfill Closure Reserve	325,000	25,000	-	350,000	-	350,000
Airport	44,972	54,100	20,199	78,873	-	78,873
Special Highway Improvement	891,802		262,557	629,245	-	629,245
Special Machinery	352,213	250,000	349,886	252,327	-	252,327
Register of Deeds Technology	9,541	7,585	13,537	3,589	-	3,589
Bio Terrorism Local	16,286	17,644	19,690	14,240	-	14,240
Bio Terrorism Regional	33,313	66,350	66,655	33,008	992	34,000
DEA Sheriff	458	-	-	458	-	458
Diversion Fees	9,500	425	9,717	208	-	208
Treasurer's Special Auto	18,961	34,564	33,002	20,523	-	20,523
Prosecuting Attorney Training	12,124	2,125	1,086	13,163	-	13,163
Attorney's Trust	21,237	20	-	21,257	-	21,257
Sheriff's Special Law Enforcement	47,404	7,461	4,360	50,505	-	50,505
Concealed Carry	7,134	195	-	7,329	-	7,329
K-9	726	410	-	1,136	-	1,136
Porta Count Machine	2,314	-	-	2,314	-	2,314

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

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

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (continued):						
Chronic Disease Risk	9,513	-	1,735	7,778	-	7,778
County Health Car Seats	8,690	-	1,099	7,591	-	7,591
GCHD Building	28,485	1,029	29,492	22	-	22
Ebola	354	-	351	3	-	3
Sheriff VINS	26,506	2,860	400	28,966	-	28,966
Sheriff Seizure	7,084	39,656	8,652	38,088	-	38,088
Clerk Technology	4,635	1,827	-	6,462	-	6,462
Treasurer Technology	7,658	1,827	712	8,773	-	8,773
Medical Reimbursement Reserve	522,387	196,461	56,848	662,000	-	662,000
Sheriff Offender Registration	3,860	780	3,750	890	-	890
COVID-19 ELC Expanding	1,369	-	456	913	-	913
COVID-19	27,999	-	-	27,999	-	27,999
American Recovery	17,344	291	17,635	-	-	-
Kansas Fights Addiction	5,167	5,228	-	10,395	-	10,395
Comprehensive Housing Improvement	213,979	-	-	213,979	-	213,979
Drug Tax	2,925	-	-	2,925	-	2,925
Grant Clearing	9	61,246	23,746	37,509	-	37,509
Sheriff Emergency Preparedness	-	160	-	160	-	160
Public Health Infrastructure Grant/Workforce	-	4,062	360	3,702	-	3,702
Equipment Reserve (Landfill)	-	162,807	50,591	112,216	-	112,216
Bond and Interest Funds:						
Hospital Revenue Bonds	-	27,828	27,828	-	-	-
Business Funds:						
Independent Living Facility	3,022	157,564	48,379	112,207	-	112,207
Solid Waste	316,887	281,817	237,905	360,799	15,221	376,020
Total Reporting Entity (excluding Agency Funds)	$ 6,430,677	$ 11,128,367	$ 10,638,545	$ 6,920,499	$ 38,976	$ 6,959,475

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

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

Composition of Cash:		
Primary Government:		
Cash on hand	$	1,099
CDARS Accounts - Equity Bank		3,607,196
Certificates of Deposit - Equity Bank		1,276,872
Certificates of Deposit - The Bank		1,400,000
Checking Accounts - The Bank		9,160,206
ROD - Treasurer:		
Checking Acccount		1,086
District Court:		
Checking Account		4,202
Law Library:		
Checking Account		30,464
Total Cash	$	15,481,125
Agency Funds per Schedule 3		(8,521,650)
Total Reporting Entity (Excluding Agency Funds)	$	6,959,475

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

GOVE COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
For the Year Ended December 31, 2024

Note 1: Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity

Gove County, Kansas, is a municipal corporation governed by an elected three-member commission. The regulatory financial statement does not include any related municipal entities. It presents only Gove County, Kansas.

B. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.

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

Gove County, Kansas 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 Gove County, Kansas to use the regulatory basis of accounting.

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by Gove County, Kansas:

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

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

Note 1: Summary of Significant Accounting Policies (continued)

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

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

Trust 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.).

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

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

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by Gove County, Kansas (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the general fund.

E. Property taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due one-half on December 20th and one-half the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year; such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the County and therefore are not susceptible to accrual. It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statement taken as a whole.

Note 1: Summary of Significant Accounting Policies (continued)

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Reimbursements

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

Note 2: Budgetary Information

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

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

If Gove County, Kansas 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. Gove County, Kansas did hold a revenue neutral rate hearing for this year.

Note 2: Budgetary Information (continued)

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 ending December 31, 2024.

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 the prior year's accounts payable and encumbrances. Encumbrances are commitments by Gove County, Kansas for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

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

Special Highway Improvement
Special Machinery
Register of Deeds Technology
Bio Terrorism Local
Bio Terrorism Regional
DEA Sheriff
Diversion Fees
Treasurer's Special Auto
Prosecuting Attorney Training
Attorney's Trust
Sheriff's Special Law Enforcement
Concealed Carry
K-9
Porta Count Machine
Chronic Disease Risk
County Health Car Seats
GCHD Building
Ebola
Sheriff VINS
Sheriff Seizure
Clerk Technology

Note 2: Budgetary Information (continued)

Treasurer Technology
Medical Reimbursement Reserve
Sheriff Offender Registration
COVID-19 ELC Expanding
COVID-19
American Recovery
Kansas Fights Addiction
Comprehensive Housing Improvement
Drug Tax
Grant Clearing
Sheriff Emergency Preparedness
Public Health Infrastructure Grant/Workforce
Equipment Reserve (Landfill)

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

Note 3: Deposits and Investments

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

K.S.A. 12-1675 limits Gove County, Kansas' 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. Gove County, Kansas has no investment policy that would further limit its investment choices.

Concentration of credit risk
State statutes place no limit on the amount Gove County, Kansas 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, Gove County, Kansas' deposits may not be returned to it. State statutes require Gove County, Kansas' 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

Note 3: Deposits and Investments (continued)

Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Gove County, Kansas did not use designated "peak periods" in 2024. All deposits were legally secured at December 31, 2024.

At December 31, 2024, Gove County, Kansas' carrying amount of deposits was $15,481,125 and the bank balance was $15,554,010. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $4,153,439 was covered by federal depository insurance, $11,400,571 was collateralized with securities held by the pledging financial institutions' agents in Gove County, Kansas' name.

Custodial credit risk – investments

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

Note 4: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Independent Living	Resolution	$100,000
General	Landfill Cap Outlay	Resolution	162,807
Road & Bridge	Special Machinery	68-141g	250,000
Employee Benefits	Med Reimb Reserve	Resolution	173,089
Bioterrorism Local	Bioterrorism Reg	Resolution	9,420
Treas Special Auto	General	8-145	18,960
Sheriff Seizure	Sheriff's Spec Law	Resolution	2,621
Solid Waste	Landfill Clos Res	Resolution	25,000
ARPA	General	Resolution	2,272
ARPA	Sheriff	Resolution	684
Total			$ 744,853

Note 5: Risk Management

Gove County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Gove County, Kansas has been unable to obtain property, liability, and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, Gove County, Kansas joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 88 participating members.

Note 5: Risk Management (continued)

Gove County, Kansas pays an annual premium to KWORCC for its workers compensation insurance coverage. The agreement to participate provides that KWORCC 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 KWORCC's management.

Gove County, Kansas has also been unable to obtain property and casualty insurance at a cost it considered to be economically justifiable. For this reason, Gove County, Kansas joined together with other counties in the state to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 101 participating members.

Gove County, Kansas pays an annual premium to KCAMP for its property and casualty insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $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 KCAMP's management.

Note 6: Municipal Solid Waste Landfill

State and federal laws and regulations require Gove County, Kansas 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 the Solid Waste fund in these financial statements, Gove County, Kansas is incurring a liability based on the future closure and post closure costs that will be incurred near or after the date the landfill no longer accepts waste. These amounts are based on what it would cost to perform all closure and post closure care in 2024. Actual cost may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The estimate of closure and post closure care liability at year-end would be $777,116. This liability is based on the use of 69.95% of the estimated capacity of the landfill. Gove County, Kansas will recognize the remaining estimated cost of closure and post closure care of $905,888 as the remaining estimated capacity is filled. Gove County, Kansas expects the landfill to continue to operate for approximately 24 years. Gove County, Kansas has established a Landfill Closure Reserve Fund for payment of closure and post-closure care cost. As of December 31, 2024, the ending fund balance for the Landfill Closure Reserve Fund was $350,000.

Note 6: Municipal Solid Waste Landfill (continued)

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

Note 7: Compensated Absences

Vacation Leave

On January 1 of each year, all employees, except first year employees, are entitled to paid vacation leave as follows:

0 - 5 years	1 day per month
6 - 15 years	1.5 days per month
16 or more years	2 days per month

For new employees, vacation leave may be used after six months of employment. Vacation leave may not be used in excess of the days accrued during the first year of employment.

Employees may carry over three days of unused vacation leave for use in the next year. Any unused vacation leave will be paid to the employee at the current rate of pay when an employee leaves employment unless the employee voluntarily leaves employment without giving two weeks' notice or is terminated with cause.

Personal Leave

All full-time employees are allowed one day of paid personal leave per month. Personal leave accrues on the first day of January and may be used for any reason. All personal leave not used during the calendar year is carried over as medical leave, up to a maximum of ninety days. Any additional unused personal leave will be paid to the employee at 50% of the employee's current rate of pay with the first payroll in the proceeding January. Unused personal leave is not paid on termination of employment. Employees who retire with a personal leave balance will be paid at 50% of the employee's current rate of pay no later than the last day of the month of retirement.

Medical Leave

Unused personal leave is carried over as medical leave, up to a maximum of ninety days. Unused medical leave is not paid on termination of employment. Employees who retire with a medical leave balance will be paid at 50% of the employee's current rate of pay no later than the last day of the month of retirement.

Note 8: General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from Gove County, Kansas were $214,985 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, Gove County, Kansas' proportionate share of the collective net pension liability reported by KPERS was $1,917,542. 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. Gove County, Kansas' proportion of the net pension liability was based on the ratio of Gove County, Kansas' 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.

Note 8: General Information about the Pension Plan (continued)

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

Note 9: Other Post Employment Benefits

As provided by K.S.A. 12-5040, Gove County, Kansas allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, Gove County, Kansas 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), Gove County, Kansas 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.

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 employee contribution rate is set at 1% for the year ended December 31, 2024.

Note 10: Contingencies

In the normal course of operations, Gove County, Kansas participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 11: Stewardship, Compliance, and Accountability

Expenditures in the Independent Living Facility Fund exceeded the adopted budget for the year ended December 31, 2024, which is a violation of K.S.A. 79-2935.

Note 12: Evaluation of Subsequent Events

The organization has evaluated subsequent events through September 12, 2025, the date which the financial statements were available to be issued.

Note 13: Long-Term Debt

Changes in long-term liabilities for Gove 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
Revenue Bonds:									
2016 Hospital Revenue Bonds	0.00%	3/30/2016	278,275	3/30/2026	$ 83,482	$ -	$ 27,828	$ 55,654	$ -
Capital Leases Payable									
HVAC - KansasLand Bank**	4.20%	11/9/2015	2,076,725	5/15/2026	555,599	-	223,097	332,502	19,073
JD 644P Wheel Loader	2.97%	5/26/2021	226,692	5/26/2026	139,975	-	45,300	94,675	4,157
Total Contractual Indebtedness					$ 779,056	$ -	$ 296,225	$ 482,831	$ 23,230

** Gove County, Kansas, is listed as a Co-Lessee along with Gove County Medical Center on the equipment lease purchase agreement dated November 9, 2015. For the year ended December 31, 2024, Gove County Medical Center made all the principal and interest payments.

Note 13: 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:

Issue	2025	2026	2027	2028	2029	Total
Principal:						
Revenue Bonds	$ 27,827	$ 27,827	$ -	$ -	$ -	$ 55,654
Capital Leases Payable						
HVAC - KansasLand Bank	232,649	99,853	-	-	-	332,502
JD 644P Wheel Loader	46,645	48,030	-	-	-	94,675
Total Principal	307,121	175,710	-	-	-	482,831
Interest:						
Revenue Bonds	-	-	-	-	-	-
Capital Leases Payable						
HVAC - KansasLand Bank	9,520	1,051	-	-	-	10,571
JD 644P Wheel Loader	2,812	1,426	-	-	-	4,238
Total Interest	12,332	2,477	-	-	-	14,809
Total Principal and Interest	$ 319,453	$ 178,187	$ -	$ -	$ -	$ 497,640

REGULATORY REQUIRED
SUPPLEMENTAL INFORMATION

Schedule 1

GOVE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)	
Governmental Fund Types:						
General Funds:						
General	$ 3,477,920	$ -	$ 3,477,920	$ 2,796,028	$ (681,892)	
Special Purpose Funds:						
Road and Bridge	2,707,600	-	2,707,600	2,104,172	(603,428)	
Noxious Weed	230,475	-	230,475	204,676	(25,799)	
Hospital Maintenance	2,555,500	-	2,555,500	2,148,143	(407,357)	
Employee Benefits	1,995,000	-	1,995,000	1,369,031	(625,969)	
Mental Health	18,000	-	18,000	18,899	899	*
Developmental Services	56,500	-	56,500	58,472	1,972	*
Sheriff	756,947	-	756,947	650,769	(106,178)	
Sheriff Special Equipment	61,826	-	61,826	-	(61,826)	
Noxious Weed Capital Outlay	162,807	-	162,807	-	(162,807)	
Special Alcohol	17,845	-	17,845	-	(17,845)	
911 Emergency Services	55,219	-	55,219	-	(55,219)	
911 Wireless	7,718	-	7,718	-	(7,718)	
Landfill Closure Reserve	500,000	-	500,000	-	(500,000)	
Airport	113,650	-	113,650	20,199	(93,451)	
Bond and Interest Funds:						
Hospital Revenue Bonds	27,828	-	27,828	27,828	-	
Business Funds:						
Independent Living Facility	-	-	-	48,379	48,379	
Solid Waste	620,000	-	620,000	237,905	(382,095)	

* Exempt from budget law per K.S.A. 19-4007

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad valorem property tax	$ 1,151,469	$ 1,349,034	$ 1,362,853	$ (13,819)
Commercial vehicle tax	4,527	6,357	2,868	3,489
Delinquent tax	7,246	31,658	3,500	28,158
Intangible tax	12,453	10,288	8,944	1,344
Motor vehicle tax	42,984	62,359	49,426	12,933
Recreational vehicle tax	873	1,333	1,147	186
Special assessments	37	-	-	-
Watercraft tax	-	-	574	(574)
16/20M vehicle tax	4,918	2,597	1,912	685
Interest/charges on delinquent taxes	23,700	29,984	12,500	17,484
Total Taxes and Shared Revenues	$ 1,248,207	$ 1,493,610	$ 1,443,724	$ 49,886
Intergovernmental				
Local sales & use tax	470,101	472,509	480,000	(7,491)
Mineral production tax	34,106	34,040	40,000	(5,960)
Total Taxes and Shared Revenues	$ 504,207	$ 506,549	$ 520,000	$ (13,451)
Licenses, Permits and Fees				
County official fees	$ 122,488	$ 577,853	$ 116,895	$ 460,958
County Health - federal aid	6,572	34,470	7,500	26,970
County Health - fees & grants	14,763	6,439	11,000	(4,561)
County Health - state aid	10,894	13,451	22,000	(8,549)
Total Licenses, Permits and Fees	$ 154,717	$ 632,213	$ 157,395	$ 474,818
Use of Money and Property				
Interest on idle fund investments	$ 346,174	$ 376,320	$ 60,000	$ 316,320
Rent on building	2,442	-	-	-
Total Use of Money and Property	$ 348,616	$ 376,320	$ 60,000	$ 316,320

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Other				
Lead Poison Prevention	$ -	$ 5,043	$ -	$ 5,043
Reimbursement	10,274	2,923	-	2,923
Surplus property sales	73	-	-	-
Transfer from ARPA	-	2,272	-	2,272
Transfer from Treasurer's Special Auto	25,593	18,960	15,000	3,960
Total Other	$ 35,940	$ 29,198	$ 15,000	$ 14,198
Total Receipts	$ 2,291,687	$ 3,037,890	$ 2,196,119	$ 841,771

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures				
Ambulance	$ 53,334	$ 20,000	$ 80,000	$ (60,000)
Appraiser	150,899	154,946	161,790	(6,844)
County attorney	80,484	84,577	90,588	(6,011)
County clerk	128,608	141,524	142,107	(583)
County commission	71,704	79,551	73,500	6,051
County health	202,819	222,089	220,672	1,417
County register of deeds	104,033	107,421	108,380	(959)
County treasurer	134,893	142,457	147,475	(5,018)
Court and trial costs	9,103	-	65,000	(65,000)
Courthouse general	437,827	1,026,860	362,000	664,860
District court	15,315	23,877	37,000	(13,123)
Economic development	64,705	66,597	86,572	(19,975)
Election	31,330	40,684	67,224	(26,540)
Grants	-	20,002	-	20,002
Healthy Start	10,873	2,929	-	2,929
Landfill	337,900	320,914	353,000	(32,086)
Prisoner care	13,860	24,736	95,000	(70,264)
Rescue	-	-	28,000	(28,000)
Total County Expenditures	$ 1,847,687	$ 2,479,164	$ 2,118,308	$ 360,856
Apportionments				
4-H Building	$ 10,154	$ 8,531	$ 24,580	$ (16,049)
Area Agency on Aging	3,000	3,000	3,000	-
CASA	-	500	500	-
Foster grandparents	1,000	1,000	1,000	-
Kansas Child Advocacy Center	5,000	5,000	5,000	-
KNRC	-	-	5,000	(5,000)
NWKS planning & development	7,303	8,026	6,832	1,194
Options (NW KS family)	1,000	1,000	1,000	-
Juvenile Detention	-	-	5,000	(5,000)
Patterson Family Foundation Grant	-	-	-	-
Senior companion	2,000	2,000	2,000	-

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Apportionments (continued)				
Soil conservation	20,000	25,000	25,000	-
Western Kansas RC&D	-	-	500	(500)
Total Apportionments	$ 49,457	$ 54,057	$ 79,412	$ (25,355)
Transfer to Independent Living	$ -	$ 100,000	$ -	$ 100,000
Transfer to Landfill Capital Outlay	-	-	25,000	(25,000)
Transfer to Equipment Reserve (Landfill)	-	162,807	-	162,807
Transfer to Oil & Gas Valuation	2,388	-	-	-
Total Transfers	$ 2,388	$ 262,807	$ 25,000	$ 237,807
Cash Basis Reserve	$ -	$ -	$ 1,255,200	$ (1,255,200)
Total Expenditures	$ 1,899,532	$ 2,796,028	$ 3,477,920	$ (681,892)
Receipts Over (Under) Expenditures	$ 392,155	$ 241,862		
Unencumbered Cash, Beginning	1,379,069	1,771,224		
Unencumbered Cash, Ending	$ 1,771,224	$ 2,013,086		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 1,437,340	$ 1,452,864	$ 1,469,118	$ (16,254)
Commercial vehicle tax	14,045	8,591	3,582	5,009
Delinquent tax	17,758	39,796	5,000	34,796
Motor vehicle tax	101,262	101,922	61,717	40,205
Recreational vehicle tax	2,192	2,134	1,433	701
Watercraft tax	-	-	716	(716)
16/20M vehicle tax	6,108	7,458	2,388	5,070
Intergovernmental				
DOT-Connecting links	44,945	39,061	50,000	(10,939)
Federal aid-Emergency preparedness	68,449	-	-	-
Special highway	274,635	273,106	280,000	(6,894)
State aid-Emergency preparedness	1,795	-	-	-
Permits	3,325	2,000	750	1,250
Reimbursement	41,124	14,752	50,000	(35,248)
Reimbursement-Fuel Tax	19,524	-	34,043	(34,043)
Total Receipts	$ 2,032,502	$ 1,941,684	$ 1,958,747	$ (17,063)
Expenditures				
Capital outlay	$ 255,503	$ 426,676	$ 420,000	$ 6,676
Commodities	586,470	545,254	653,000	(107,746)
Contractual	202,330	204,685	130,000	74,685
Personal services	672,579	677,557	700,000	(22,443)
Transfer to Special Highway Improvement	-	-	-	-
Transfer to Special Machinery	200,000	250,000	150,000	100,000
Cash basis reserve	-	-	654,600	(654,600)
Total Expenditures	$ 1,916,882	$ 2,104,172	$ 2,707,600	$ (603,428)
Receipts Over (Under) Expenditures	$ 115,620	$ (162,488)		
Unencumbered Cash, Beginning	612,142	727,762		
Unencumbered Cash, Ending	$ 727,762	$ 565,274		

Schedule 2-C

GOVE COUNTY, KANSAS
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 93,807	$ 156,686	$ 136,963	$ 19,723
Commercial vehicle tax	280	513	234	279
Delinquent tax	386	3,149	1,000	2,149
Motor vehicle tax	1,698	4,921	4,026	895
Recreational vehicle tax	38	105	93	12
Watercraft tax	-	-	47	(47)
16/20M vehicle tax	17	184	156	28
Reimbursement	78	-	-	-
Reimbursement-Chemical sale	38,238	46,642	60,220	(13,578)
Total Receipts	$ 134,542	$ 212,200	$ 202,739	$ 9,461
Expenditures				
Capital outlay	$ -	$ -	$ 12,000	$ (12,000)
Commodities	35,935	119,695	115,000	4,695
Contractual	23,873	25,720	17,000	8,720
Personal services	66,889	59,261	65,175	(5,914)
Transfer to Noxious Weed Capital Outlay	-	-	21,300	(21,300)
Total Expenditures	$ 126,697	$ 204,676	$ 230,475	$ (25,799)
Receipts Over (Under) Expenditures	$ 7,845	$ 7,524		
Unencumbered Cash, Beginning	12,258	20,103		
Unencumbered Cash, Ending	$ 20,103	$ 27,627		

Schedule 2-D

GOVE COUNTY, KANSAS
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 1,272,775	$ 1,282,501	$ 1,296,879	$ (14,378)
Commercial vehicle tax	7,745	7,245	3,170	4,075
Delinquent tax	10,520	32,480	3,500	28,980
Motor vehicle tax	59,096	77,002	54,627	22,375
Recreational vehicle tax	1,274	1,631	1,268	363
Watercraft tax	-	-	634	(634)
16/20M vehicle tax	4,512	4,286	2,113	2,173
Local sales & use tax	742,593	742,998	1,001,804	(258,806)
Total Receipts	$ 2,098,515	$ 2,148,143	$ 2,363,995	$ (215,852)
Expenditures				
Appropriations-sales tax	$ 942,238	$ 742,997	$ 1,000,000	$ (257,003)
Appropriations-tax distribution	1,355,922	1,405,146	1,555,500	(150,354)
Total Expenditures	$ 2,298,160	$ 2,148,143	$ 2,555,500	$ (407,357)
Receipts Over (Under) Expenditures	$ (199,645)	$ -		
Unencumbered Cash, Beginning	199,645	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-E

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 1,390,394	$ 1,452,325	$ 1,468,250	$ (15,925)
Commercial vehicle tax	6,860	7,797	3,463	4,334
Delinquent tax	9,503	35,294	4,000	31,294
Motor vehicle tax	52,142	79,777	59,677	20,100
Recreational vehicle tax	1,124	1,697	1,385	312
Watercraft tax	-	-	693	(693)
16/20M vehicle tax	3,929	3,921	2,309	1,612
Reimbursement	35,315	30,078	12,542	17,536
Treasurer Miscellaneous Fees	-	-	19,500	(19,500)
Total Receipts	$ 1,499,267	$ 1,610,889	$ 1,571,819	$ 39,070
Expenditures				
Contractual	$ 110,668	$ 92,817	$ 85,000	$ 7,817
Employer contributions-FICA/KPERS	348,844	374,134	400,000	(25,866)
Employer contribuitions-H S A	178,125	177,500	190,000	(12,500)
Freedom Claims Fees	-	-	31,500	(31,500)
Health insurance	620,381	549,218	700,000	(150,782)
Miscellaneous	1,766	-	-	-
Transfer to Medical Reimbursement Reserve	86,692	173,089	166,000	7,089
Cash reserve basis	-	-	422,500	(422,500)
Total Expenditures	$ 1,346,476	$ 1,366,758	$ 1,995,000	$ (628,242)
Receipts Over (Under) Expenditures	$ 152,791	$ 244,131		
Unencumbered Cash, Beginning	408,939	561,730		
Unencumbered Cash, Ending	$ 561,730	$ 805,861		

Schedule 2-F

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 17,026	$ 16,939	$ 17,151	$ (212)
Commercial vehicle tax	180	103	42	61
Delinquent tax	226	488	24	464
Motor vehicle tax	1,271	1,248	730	518
Recreational vehicle tax	28	26	17	9
Watercraft tax	-	-	8	(8)
16/20M vehicle tax	70	95	28	67
Total Receipts	$ 18,801	$ 18,899	$ 18,000	$ 899
Expenditures				
Contractual	$ 18,801	$ 18,899	$ 18,000	$ 899
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-G

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 52,793	$ 53,152	$ 53,759	$ (607)
Commercial vehicle tax	374	305	132	173
Delinquent tax	503	1,402	175	1,227
Motor vehicle tax	2,848	3,339	2,267	1,072
Recreational vehicle tax	61	71	53	18
Watercraft tax	-	-	26	(26)
16/20M vehicle tax	216	203	88	115
Total Receipts	$ 56,795	$ 58,472	$ 56,500	$ 1,972
Expenditures				
Contractual	$ 56,795	$ 58,472	$ 56,500	$ 1,972
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 555,635	$ 561,533	$ 567,818	$ (6,285)
Commercial vehicle tax	3,515	3,173	1,384	1,789
Delinquent tax	4,749	14,033	1,500	12,533
Motor vehicle tax	26,830	33,978	23,846	10,132
Recreational vehicle tax	578	719	554	165
Watercraft tax	-	-	277	(277)
16/20M vehicle tax	2,051	1,935	923	1,012
Miscellaneous fees	16,629	48,517	33,000	15,517
Towing	5,130	12,983	5,790	7,193
Transfer from American Recovery	-	684	-	684
Total Receipts	$ 615,117	$ 677,555	$ 635,092	$ 42,463
Expenditures				
Capital outlay	$ 86,307	$ 108,506	$ 75,074	$ 33,432
Commodities	99,186	102,098	130,800	(28,702)
Contractual	110,310	115,340	108,715	6,625
EOC	15,226	12,072	-	12,072
Personal services	291,509	302,141	314,058	(11,917)
Towing expense	6,765	10,612	15,000	(4,388)
Transfer to Sheriff Special Equipment	-	-	113,300	(113,300)
Total Expenditures	$ 609,303	$ 650,769	$ 756,947	$ (106,178)
Receipts Over (Under) Expenditures	$ 5,814	$ 26,786		
Unencumbered Cash, Beginning	86,265	92,079		
Unencumbered Cash, Ending	$ 92,079	$ 118,865		

GOVE COUNTY, KANSAS
Sheriff 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Asset Sales	-	7,100	-	7,100
Transfer from Sheriff	-	-	35,000	(35,000)
Total Receipts	$ -	$ 7,100	$ 35,000	$ (27,900)
Expenditures				
Capital outlay	$ -	$ -	$ 61,826	$ (61,826)
Contractual	10,000	-	-	-
Total Expenditures	$ 10,000	$ -	$ 61,826	$ (61,826)
Receipts Over (Under) Expenditures	$ (10,000)	$ 7,100		
Unencumbered Cash, Beginning	26,826	16,826		
Unencumbered Cash, Ending	$ 16,826	$ 23,926		

Schedule 2-J

GOVE COUNTY, KANSAS
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Transfer from Noxious Weed	$ -	$ -	$ -	$ -
Expenditures				
Capital outlay	$ -	$ -	$ 162,807	$ (162,807)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	162,807	162,807		
Unencumbered Cash, Ending	$ 162,807	$ 162,807		

Schedule 2-K

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Liquor tax	$ 706	$ 4,213	$ 2,000	$ 2,213
Expenditures				
Contractual	$ 200	$ -	$ 17,845	$ (17,845)
Receipts Over (Under) Expenditures	$ 506	$ 4,213		
Unencumbered Cash, Beginning	13,845	14,351		
Unencumbered Cash, Ending	$ 14,351	$ 18,564		

Schedule 2-L

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
911 fees	$ -	$ -	$ -	$ -
Expenditures				
Contractual	$ -	$ -	$ 55,219	$ (55,219)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	55,219	55,219		
Unencumbered Cash, Ending	$ 55,219	$ 55,219		

Schedule 2-M

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
911 fees	$ -	$ -	$ -	$ -
Expenditures				
Contractual	$ -	$ -	$ 7,718	$ (7,718)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	7,718	7,718		
Unencumbered Cash, Ending	$ 7,718	$ 7,718		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Transfer from Solid Waste	$ 25,000	$ 25,000	$ 100,000	$ (75,000)
Expenditures				
Closure/post closure costs	$ -	$ -	$ 500,000	(500,000)
Receipts Over (Under) Expenditures	$ 25,000	$ 25,000		
Unencumbered Cash, Beginning	300,000	325,000		
Unencumbered Cash, Ending	$ 325,000	$ 350,000		

Schedule 2-O

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 50,134	$ 50,511	$ 51,090	$ (579)
Commercial vehicle tax	-	263	125	138
Delinquent tax	20	1,006	71	935
Motor vehicle tax	-	2,201	2,152	49
Recreational vehicle tax	-	48	50	(2)
Watercraft tax	-	-	25	(25)
16/20M vehicle tax	-	23	83	(60)
Miscellaenous income	-	48	-	48
Rent income	201	-	-	-
Total Receipts	$ 50,355	$ 54,100	$ 53,596	$ 504
Expenditures				
Capital outlay	$ 35,500	$ 7,108	$ 45,600	$ (38,492)
Commodities	2,213	1,148	5,000	(3,852)
Contractual	7,997	6,031	1,000	5,031
Personal services	3,705	5,912	1,500	4,412
Cash basis reserve	-	-	60,550	(60,550)
Total Expenditures	$ 49,415	$ 20,199	$ 113,650	$ (93,451)
Receipts Over (Under) Expenditures	$ 940	$ 33,901		
Unencumbered Cash, Beginning	44,032	44,972		
Unencumbered Cash, Ending	$ 44,972	$ 78,873		

Schedule 2-P

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Reimbursement-GCMC	$ 27,828	$ 27,828	$ 27,828	$ -
Expenditures				
Bond payment	$ 27,828	$ 27,828	$ 27,828	$ -
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-Q

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Rent income	$ 10,200	$ 57,564	$ -	$ 57,564
Transfer from General	-	100,000	-	100,000
Total Receipts	$ 10,200	$ 157,564	$ -	$ 157,564
Expenditures				
Capital outlay	$ -	$ -	$ -	$ -
Commodities	-	3,579	-	3,579
Contractual	6,968	35,061	-	35,061
Personal services	210	9,739	-	9,739
Total Expenditures	$ 7,178	$ 48,379	$ -	$ 48,379
Receipts Over (Under) Expenditures	$ 3,022	$ 109,185		
Unencumbered Cash, Beginning	-	3,022		
Unencumbered Cash, Ending	$ 3,022	$ 112,207		

Schedule 2-R

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Charges for solid waste	$ 166,663	$ 207,556	$ 225,000	$ (17,444)
Delinquent specials	579	4,825	-	4,825
Landfill charges	38,403	60,294	70,000	(9,706)
Special assessments	8,283	9,142	6,500	2,642
Total Receipts	$ 213,928	$ 281,817	$ 301,500	$ (19,683)
Expenditures				
Commodities	$ -	$ -	$ 15,000	$ (15,000)
Contractual	184,927	212,905	175,000	37,905
Transfer to Landfill Closure Reserve	25,000	25,000	100,000	(75,000)
Cash Basis Reserve	-	-	330,000	(330,000)
Total Expenditures	$ 209,927	$ 237,905	$ 620,000	$ (382,095)
Receipts Over (Under) Expenditures	$ 4,001	$ 43,912		
Unencumbered Cash, Beginning	312,886	316,887		
Unencumbered Cash, Ending	$ 316,887	$ 360,799		

Schedule 2-S

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

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	$ -	$ -
Transfer from Road and Bridge	-	-
Total Receipts	$ -	$ -
Expenditures		
Capital outlay	$ -	$ -
Contractual	21,800	262,557
Total Expenditures	$ 21,800	$ 262,557
Receipts Over (Under) Expenditures	$ (21,800)	$ (262,557)
Unencumbered Cash, Beginning	913,602	891,802
Unencumbered Cash, Ending	$ 891,802	$ 629,245

Schedule 2-T

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

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from Road and Bridge	$ 200,000	$ 250,000
Expenditures		
Capital outlay	$ 639,125	$ 349,886
Receipts Over (Under) Expenditures	$ (439,125)	$ (99,886)
Unencumbered Cash, Beginning	791,338	352,213
Unencumbered Cash, Ending	$ 352,213	$ 252,327

Schedule 2-U

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 6,485	$ 7,308
Interest on idle fund investments	224	277
Total Receipts	$ 6,709	$ 7,585
Expenditures		
Capital outlay	$ -	$ -
Commodities	-	13,537
Total Expenditures	-	13,537
Receipts Over (Under) Expenditures	$ 6,709	$ (5,952)
Unencumbered Cash, Beginning	2,832	9,541
Unencumbered Cash, Ending	$ 9,541	$ 3,589

Schedule 2-V

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ 28,341	$ 17,644
Expenditures		
Capital Outlay	$ 11,800	$ -
Commodities	7,076	4,168
Contractual	4,701	6,102
Transfer to Bio Terrorism Local	19,626	9,420
Total Expenditures	$ 43,203	$ 19,690
Receipts Over (Under) Expenditures	$ (14,862)	$ (2,046)
Unencumbered Cash, Beginning	31,148	16,286
Unencumbered Cash, Ending	$ 16,286	$ 14,240

Schedule 2-W

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ 49,924	$ 56,930
Tranfer from Bio Terrorism Local	19,626	9,420
Total Receipts	$ 69,550	$ 66,350
Expenditures		
Commodities	$ 988	$ 1,474
Contractual	3,054	2,070
Personal services	62,464	63,111
Total Expenditures	$ 66,506	$ 66,655
Receipts Over (Under) Expenditures	$ 3,044	$ (305)
Unencumbered Cash, Beginning	30,269	33,313
Unencumbered Cash, Ending	$ 33,313	$ 33,008

Schedule 2-X

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	458	458
Unencumbered Cash, Ending	$ 458	$ 458

Schedule 2-Y

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

	Prior Year Actual	Current Year Actual
Receipts		
Court fees	$ 345	$ 425
Expenditures		
Contractual	$ 150	$ 9,717
Receipts Over (Under) Expenditures	$ 195	$ (9,292)
Unencumbered Cash, Beginning	9,305	9,500
Unencumbered Cash, Ending	$ 9,500	$ 208

Schedule 2-Z

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 35,695	$ 34,564
Expenditures		
Contractual	$ 1,352	$ 481
Meeting expense	9,081	6,981
Personal services	6,301	6,580
Transfer to General	25,593	18,960
Total Expenditures	$ 42,327	$ 33,002
Receipts Over (Under) Expenditures	$ (6,632)	$ 1,562
Unencumbered Cash, Beginning	25,593	18,961
Unencumbered Cash, Ending	$ 18,961	$ 20,523

Schedule 2-AA

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 2,383	$ 2,125
Expenditures		
Contractual	$ 1,367	$ 1,086
Receipts Over (Under) Expenditures	$ 1,016	$ 1,039
Unencumbered Cash, Beginning	11,108	12,124
Unencumbered Cash, Ending	$ 12,124	$ 13,163

Schedule 2-AB

GOVE COUNTY, KANSAS
Attorney's Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 30	$ 20
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ 30	$ 20
Unencumbered Cash, Beginning	21,207	21,237
Unencumbered Cash, Ending	$ 21,237	$ 21,257

Schedule 2-AC

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ 4,840
Transfer from Sheriff Seizure	-	2,621
Total Receipts	$ -	$ 7,461
Expenditures		
Commodities	$ 1,840	$ 4,360
Contractual	300	-
Transfer to Drug Tax	2,925	-
Total Expenditures	$ 5,065	$ 4,360
Receipts Over (Under) Expenditures	$ (5,065)	$ 3,101
Unencumbered Cash, Beginning	52,469	47,404
Unencumbered Cash, Ending	$ 47,404	$ 50,505

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

	Prior Year Actual	Current Year Actual
Receipts		
Drug seizure fees	$ 162	$ 195
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ 162	$ 195
Unencumbered Cash, Beginning	6,972	7,134
Unencumbered Cash, Ending	$ 7,134	$ 7,329

GOVE COUNTY, KANSAS
K-9 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 266	$ 410
Expenditures:		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ 266	$ 410
Unencumbered Cash, Beginning	460	726
Unencumbered Cash, Ending	$ 726	$ 1,136

Schedule 2-AF

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	2,314	2,314
Unencumbered Cash, Ending	$ 2,314	$ 2,314

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Contractual	$ -	$ 1,735
Receipts Over (Under) Expenditures	$ -	$ (1,735)
Unencumbered Cash, Beginning	9,513	9,513
Unencumbered Cash, Ending	$ 9,513	$ 7,778

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Contractual	$ -	$ 1,099
Receipts Over (Under) Expenditures	$ -	$ (1,099)
Unencumbered Cash, Beginning	8,690	8,690
Unencumbered Cash, Ending	$ 8,690	$ 7,591

Schedule 2-AI

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

	Prior Year Actual	Current Year Actual
Receipts		
Interest on idle funds	$ 969	$ 1,029
Expenditures		
Contractual	$ -	$ 29,492
Receipts Over (Under) Expenditures	$ 969	$ (28,463)
Unencumbered Cash, Beginning	27,516	28,485
Unencumbered Cash, Ending	$ 28,485	$ 22

Schedule 2-AJ

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Contractual	$ -	$ 351
Receipts Over (Under) Expenditures	$ -	$ (351)
Unencumbered Cash, Beginning	354	354
Unencumbered Cash, Ending	$ 354	$ 3

Schedule 2-AK

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 3,800	$ 2,860
Expenditures		
Contractual	$ 400	$ 400
Receipts Over (Under) Expenditures	$ 3,400	$ 2,460
Unencumbered Cash, Beginning	23,106	26,506
Unencumbered Cash, Ending	$ 26,506	$ 28,966

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 12,019	$ 39,656
Expenditures		
Contractual	$ 5,988	$ 6,031
Transfer to Sheriff's Special Law Enforcement	-	2,621
Total Expenditures	$ 5,988	$ 8,652
Receipts Over (Under) Expenditures	$ 6,031	$ 31,004
Unencumbered Cash, Beginning	1,053	7,084
Unencumbered Cash, Ending	$ 7,084	$ 38,088

Schedule 2-AM

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 1,621	$ 1,827
Expenditures		
Commodities	$ -	$ -
Receipts Over (Under) Expenditures	$ 1,621	$ 1,827
Unencumbered Cash, Beginning	3,014	4,635
Unencumbered Cash, Ending	$ 4,635	$ 6,462

Schedule 2-AN

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 1,621	$ 1,827
Expenditures		
Commodities	$ -	$ 712
Receipts Over (Under) Expenditures	$ 1,621	$ 1,115
Unencumbered Cash, Beginning	6,037	7,658
Unencumbered Cash, Ending	$ 7,658	$ 8,773

Schedule 2-AO

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

	Prior Year Actual	Current Year Actual
Receipts		
Interest on idle funds	$ 17,914	$ 23,372
Transfer from Employee Benefits	86,692	173,089
Total Receipts	$ 104,606	$ 196,461
Expenditures		
Contractual	$ 66,243	$ 56,848
Receipts Over (Under) Expenditures	$ 38,363	$ 139,613
Unencumbered Cash, Beginning	484,024	522,387
Unencumbered Cash, Ending	$ 522,387	$ 662,000

Schedule 2-AP

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 700	$ 780
Expenditures		
Capital outlay	$ -	$ 3,750
Receipts Over (Under) Expenditures	$ 700	$ (2,970)
Unencumbered Cash, Beginning	3,160	3,860
Unencumbered Cash, Ending	$ 3,860	$ 890

Schedule 2-AQ

GOVE COUNTY, KANSAS
Covid-19 ELC Expanding Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ -	$ -
Expenditures		
Capital outlay	$ -	$ -
Commodities	-	454
Contractual	-	2
Total Expenditures	$ -	$ 456
Receipts Over (Under) Expenditures	$ -	$ (456)
Unencumbered Cash, Beginning	1,369	1,369
Unencumbered Cash, Ending	$ 1,369	$ 913

Schedule 2-AR

GOVE COUNTY, KANSAS
Covid-19 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ -	$ -
Expenditures		
Commodities	$ 17,905	$ -
Receipts Over (Under) Expenditures	$ (17,905)	$ -
Unencumbered Cash, Beginning	45,904	27,999
Unencumbered Cash, Ending	$ 27,999	$ 27,999

Schedule 2-AS

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ -	$ -
Interest on idle funds	1,622	291
Total Receipts	$ 1,622	$ 291
Expenditures		
Contractual	$ 61,033	$ 14,679
Personal services	-	-
Transfer to General	-	2,272
Transfer to Sheriff	-	684
Total Expenditures	$ 61,033	$ 17,635
Receipts Over (Under) Expenditures	$ (59,411)	$ (17,344)
Unencumbered Cash, Beginning	76,755	17,344
Unencumbered Cash, Ending	$ 17,344	$ -

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 4,523	$ 4,941
Interest on idle funds	146	287
Total Receipts	$ 4,669	$ 5,228
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ 4,669	$ 5,228
Unencumbered Cash, Beginning	498	5,167
Unencumbered Cash, Ending	$ 5,167	$ 10,395

Schedule 2-AU

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

	Prior Year Actual	Current Year Actual
Receipts		
Grant proceeds	$ 14,000	$ -
Transfer from Oil & Gas Valuation Fund	200,000	-
Total Receipts	$ 214,000	$ -
Expenditures		
Contractual	$ 21	$ -
Receipts Over (Under) Expenditures	$ 213,979	$ -
Unencumbered Cash, Beginning	-	213,979
Unencumbered Cash, Ending	$ 213,979	$ 213,979

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

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from Sheriff's Special Law Enforcement	$ 2,925	$ -
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ 2,925	$ -
Unencumbered Cash, Beginning	-	2,925
Unencumbered Cash, Ending	$ 2,925	$ 2,925

Schedule 2-AW

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

	Prior Year Actual	Current Year Actual
Receipts		
Grant proceeds	$ 47,289	$ 61,246
Expenditures		
Contractual	$ 47,280	$ 23,746
Receipts Over (Under) Expenditures	$ 9	$ 37,500
Unencumbered Cash, Beginning	-	9
Unencumbered Cash, Ending	$ 9	$ 37,509

Schedule 2-AX

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ 160
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ 160
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 160

Schedule 2-AY

GOVE COUNTY, KANSAS
Public Health Infrastructure Grant/Workforce Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ 4,062
Expenditures		
Contractual	$ -	$ 360
Receipts Over (Under) Expenditures	$ -	$ 3,702
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 3,702

Schedule 2-AZ

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

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General	$ -	$ 162,807
Expenditures		
Capital Outlay	$ -	$ 50,591
Receipts Over (Under) Expenditures	$ -	$ 112,216
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 112,216

GOVE COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Expenditures	Ending Cash Balance
Distributable Funds:				
Commercial vehicle tax	$ 4,429	$ 142,463	$ 145,255	$ 1,637
Current tax holding	8,580,709	11,335,229	12,191,755	7,724,183
Delinquent tax holding	89,881	239,045	305,501	23,425
Motor vehicle holding	170,923	605,959	675,355	101,527
Advance vehicle tax	73	66	139	-
NRP holding	-	174,865	174,865	-
Recreational vehicle holding	3,708	13,408	15,253	1,863
Tax holding	83	-	83	-
Excise Tax	-	1	1	-
Total Distributable Funds	$ 8,849,806	$ 12,511,036	$ 13,508,207	$ 7,852,635
State Funds:				
Driver's license	$ -	$ 4,417	$ 4,417	$ -
I&C tax collections	44,722	307,978	318,759	33,941
State education building	-	86,260	86,260	-
State institutional building	-	43,130	43,130	-
Total State Funds	$ 44,722	$ 441,785	$ 452,566	$ 33,941
Subdivision Funds:				
Cities	$ -	$ 843,648	$ 843,648	$ -
Extension district	-	171,415	171,415	-
Fire districts	24,454	189,483	182,969	30,968
Regional library	-	96,920	96,920	-
School districts	-	4,478,945	4,478,945	-
Special assessments	23,081	30,425	30,951	22,555
Townships	-	76,461	76,463	(2)
Total Subdivision Funds	$ 47,535	$ 5,887,297	$ 5,881,311	$ 53,521
Couty Officer Accounts:				
Clerk of district court	$ 5,296	$ 2,630	$ 3,723	$ 4,203
Heritage trust	-	3,654	2,690	964
Law library	34,560	8,358	12,454	30,464
Oil & gas depletion	531,382	14,505	-	545,887
Treasurer - IAA title clearing	35	-	-	35
Insufficient Check Fund	-	2,007	2,007	-
Total County Officer Funds	$ 571,273	$ 31,154	$ 20,874	$ 581,553
Total Agency Funds	$ 9,513,336	$ 18,871,272	$ 19,862,958	$ 8,521,650