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COUNTY CLERK

Shawnee County, Kansas

Independent Auditor's Report and Financial Statements

Year Ended December 31, 2022

Shawnee County, Kansas
Basic Financial Statements
Year Ended December 31, 2022

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Independent Auditor's Report

Board of County Commissioners
Shawnee County, Kansas
Topeka, Kansas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Shawnee County, Kansas (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison, pension, and other postemployment benefit information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying supplementary information, such as the combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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 statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 24, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

FORVIS, LLP

Kansas City, Missouri
July 24, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

As the management of Shawnee County (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the year ended December 31, 2022. This discussion and analysis is designed to: (1) assist the reader in focusing on significant financial issues; (2) provide an overview of the County's financial activity; (3) identify changes in the County's financial position; (4) identify any material deviations from the financial plan (the approved budget); (5) identify individual fund issues or concerns; and (6) facilitate transparency and demonstrate effective stewardship of public monies.

Shawnee County is governed by an elected three-member commission. These financial statements are presented as required by Generally Accepted Accounting Principles (GAAP).

FINANCIAL HIGHLIGHTS

General Fund - Fund Balance

The County's General Fund - fund balance is extremely important to the County's financial security and it is one of many factors that are used by financial rating services to assign a rating to the County for the issuance of bonds and other debt instruments. Shawnee County levies property taxes each year for the general fund and adopts an annual budget for general fund expenditures.

In 2022, the General Fund's fund balance changed by $3,535,362 resulting in an ending balance of $42,851,683 which represents a change of 2.89% of revenues.

Net Position

Another important indicator of the County's financial health is its net position. As of December 31, 2022, the County's net position for the governmental activities totaled $217,072,186 which is a change of $11,282,360 from 2021's ending balance of $205,789,826. The net position of the County's business-type activities at December 31, 2022 was $10,198,933 which represents a change of $(1,421,605) from 2021.

It is also important to note that of the $227,271,119 in total County net position at the end of 2022, $31,240,405 was unrestricted and could be used to meet the County's ongoing obligations to citizens and creditors. Of the remaining net position, $175,028,191 was the net investment in capital assets, while $21,002,523 was otherwise restricted.

Long-Term Liabilities

As of December 31, 2022, the County's governmental activities long-term liabilities totaled $164,052,706. Of that amount, $15,106,151 is due within one year and $60,878,647 relates to the County's net pension liability. The County's governmental long-term liabilities increased in 2022 by $31,144,434 primarily due to new debt for County improvements and an increase in pension liability. Long-term liabilities for the County's business-type activities at December 31, 2022 were $5,845,986, an increase change of $2,481,486 due primarily to a change in pension liability.

OVERVIEW OF THE FINANCIAL STATEMENTS

This management's discussion and analysis is intended to serve as an introduction to the County's basic financial statements by providing the reader with a broad overview of the financial statements. This overview is intended to assist the reader in understanding the statements themselves. The notes to the financial statements, which follow the statements, are also essential for the reader's understanding of the financial statements. They contain valuable additional information that may be necessary for gaining an

understanding of the County's financial position. Supplementary information is also included at the end of this report to provide additional information for the reader.

The County's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information regarding the County's assets and deferred outflows of resources along with liabilities and deferred inflows of resources. The differences between these are reported as net position. The increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Other factors to consider are changes in the County's tax base and changes in the condition of the County's infrastructure.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (*e.g.*, uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety and judicial, public works, highways and streets, health welfare and education, culture and recreation, and economic development. The business-type activities of the County include the Refuse Fund.

The accrual basis of accounting is utilized for the government-wide, fiduciary and proprietary fund financial statements. These statements focus on the long-term financial picture of the County as a whole. Under the accrual basis of accounting, revenues are recorded when earned, and expenses are recorded at the time the liabilities are incurred, regardless of when the cash flows take place. The governmental fund financial statements present the results of the County's operations using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, *i.e.*, when they become both measurable and available. Expenditures, other than those related to long-term liabilities, such as interest on long-term debt, pension, OPEB and compensated absences, are recorded when the liability is incurred.

Fund financial statements focus on individual parts of the County's government. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. These funds are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

The focus of governmental funds is narrower than that of the government-wide financial statements; therefore, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This may enable the

reader to better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County has many individual governmental funds. The General Fund and Coronavirus Relief Fund are considered to be major funds. The information for the major funds is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances. Other governmental funds are combined for presentation in those statements. Individual fund data for each of other governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary funds - the County maintains two different types of proprietary funds:

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the periodic determination of net income is deemed appropriate. The County currently has one enterprise fund, the Refuse Fund.

Internal Service Funds are used to account for the cost of operations shared by various functions of the County. The County has two internal service funds, the Workers' Compensation and Health Insurance Administration Fund account for the County's self-insurance activities. In the government-wide statements, the activity of the majority of these internal service funds' activity is presented as part of the governmental activity information.

Fiduciary funds are used by the County to account for resources held by the County for the benefit of a third party. The majority of these funds are taxes that are collected by the Treasurer's office for various taxing entities and then later distributed per Kansas statutes. Because the resources of these funds are not available for the County's operations, they are not presented in the government-wide financial statements, but a Statement of Fiduciary Net Position – Fiduciary Funds and a Statement of Changes in Fiduciary Net Position - Fiduciary Funds, are included in the report.

DISCUSSION AND ANALYSIS

A. Net position

The following table reflects the County's condensed Statements of Net Position as of December 31, 2022 and 2021:

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current assets	$ 250,981,130	$ 204,369,769	$ 11,791,049	$ 12,321,639	$ 262,772,179	$ 216,691,408
Noncurrent assets	244,473,863	251,617,867	3,920,136	3,702,396	248,393,999	255,320,263
Total Assets	495,454,993	455,987,636	15,711,185	16,024,035	511,166,178	472,011,671
Total deferred outflows of resources	22,782,654	14,930,940	1,826,940	1,374,064	24,609,594	16,305,004
Current liabilities	50,326,125	40,951,779	1,512,894	1,077,565	51,839,019	42,029,344
Noncurrent liabilities	148,099,572	117,904,983	5,499,681	3,099,916	153,599,253	121,004,899
Total liabilities	198,425,697	158,856,762	7,012,575	4,177,481	205,438,272	163,034,243
Total deferred inflows of resources	102,739,764	106,271,988	326,617	1,600,080	103,066,381	107,872,068
Net position:						
Net investment in capital assets	172,359,377	169,930,189	2,668,814	3,076,614	175,028,191	173,006,803
Restricted	21,002,523	17,916,468	-	-	21,002,523	17,916,468
Unrestricted	23,710,286	17,943,169	7,530,119	8,543,924	31,240,405	26,487,093
Total net position	$ 217,072,186	$ 205,789,826	$ 10,198,933	$ 11,620,538	$ 227,271,119	$ 217,410,364

Net position may serve over time as a useful indicator of a government's financial position. As of December 31, 2022, the County's total net position was $227,271,119, a change of $9,860,755 over 2021. Governmental activities changed $11,282,360 while business-type activities changed by $(1,421,605).

By far, the largest portion of the governmental activities net position reflects the investment in capital assets (land, buildings, machinery and equipment and infrastructure), less any outstanding debt used to construct or acquire those assets. The County uses these assets to provide services to citizens, and consequently, these assets are not available for future spending. It should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The County's total net investment in capital assets changed from $173,006,803 in 2021 for all County activities to $175,028,191 in 2022. Of these amounts, the majority of this investment was for governmental activities. For 2022, the amount attributed to governmental activities was $172,359,377.

It is important to note that a portion of the County's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors. At the end of 2022, net position of $21,002,523 was classified as restricted.

At the end of 2022, $31,240,405 of the County's net position ($23,710,286 governmental activities and $7,530,119 business-type) was unrestricted.

B. Revenues and Expenses

Generally, governmental activities comprise around 91% of the total revenues generated by the County and approximately 90% of the County's expenditures. The following table reflects the County's statements of activities for the years ended December 31, 2022 and December 31, 2021:

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	$ 19,193,639	$ 17,500,713	$ 15,007,063	$ 13,600,212	$ 34,200,702	$ 31,100,925
Operating grants and contributions	8,464,183	8,805,298	-	-	8,464,183	8,805,298
Capital grants and contributions	73,580	435,668	-	-	73,580	435,668
General revenues:						
Property tax	91,878,097	83,760,047	-	-	91,878,097	83,760,047
Motor vehicle tax	10,196,909	10,690,905	-	-	10,196,909	10,690,905
Sales tax	10,119,067	9,377,680	-	-	10,119,067	9,377,680
Franchise tax	340,863	369,573	-	-	340,863	369,573
911 Emergency tax	1,195,292	1,166,069			1,195,292	1,166,069
Grants and contributions not restricted to specific purposes	11,608,995	2,606,987	-	-	11,608,995	2,606,987
Unrestricted investment earnings	2,797,236	274,833	-	-	2,797,236	274,833
Other	2,331,691	2,261,288	-	-	2,331,691	2,261,288
Total revenues	158,199,552	137,249,061	15,007,063	13,600,212	173,206,615	150,849,273
Expenses:						
General government	14,950,847	15,072,583	-	-	14,950,847	15,072,583
Public safety and judicial	70,869,465	59,823,283	-	-	70,869,465	59,823,283
Public works, highways and streets	13,945,394	12,697,725	-	-	13,945,394	12,697,725
Health, welfare and education	14,982,611	14,588,883	-	-	14,982,611	14,588,883
Culture and recreation	28,883,616	24,447,578	-	-	28,883,616	24,447,578
Economic development	1,517,045	1,438,518	-	-	1,517,045	1,438,518
Interest on long-term debt	2,124,628	2,404,666	-	-	2,124,628	2,404,666
Refuse	-	-	16,072,254	13,191,843	16,072,254	13,191,843
Total expenses	147,273,606	130,473,236	16,072,254	13,191,843	163,345,860	143,665,079
Change in net position before transfers	10,925,946	6,775,825	(1,065,191)	408,369	9,860,755	7,184,194
Transfers	356,414	393,016	(356,414)	(393,016)	-	-
Change in net position after transfers	11,282,360	7,168,841	(1,421,605)	15,353	9,860,755	7,184,194
Net position, beginning	205,789,826	198,620,985	11,620,538	11,605,185	217,410,364	210,226,170
Net position, ending	$ 217,072,186	$ 205,789,826	$ 10,198,933	$ 11,620,538	$ 227,271,119	$ 217,410,364

The following table summarizes the County's 2022 governmental activities revenues. It is easy to see that the County relies heavily on tax revenues to fund the County's functions and program services expenses. In 2022, property, motor vehicle, and sales taxes comprised 71% of the governmental activity revenues.

Property Tax	$ 91,878,097	58%
Motor Vehicle Tax	10,196,909	6%
Sales Tax	10,119,067	6%
Charges for Services	19,193,639	12%
Operating Grants	8,464,183	6%
Capital Grants	73,580	-%
Grants and contributions not restricted	11,608,995	7%
Other	6,665,082	4%
	$ 158,199,552	100%

The table below shows the breakout of the County's expenses for governmental activities:

General Government	$	14,950,847	10%
Public Safety & Judicial		70,869,465	48%
Public Works		13,945,394	9%
Health, Welfare & Education		14,982,611	10%
Culture & Recreation		28,883,616	20%
Economic Development		1,517,045	1%
Interest on Long-Term Debt		2,124,628	1%
	$	147,273,606	100%

For the year ended December 31, 2022, business-type activities changed the County's net position by $(1,421,605) primarily from a change in fee revenue.

C. General Fund Highlights

The following table summarizes the County's 2022 General Fund revenues. The County relies heavily on tax revenues for the County's day-to-day operations. In 2022, property taxes, including in lieu of payments, comprised 75% of the General Fund revenue.

Property Tax	$	91,745,964	75%
Motor Vehicle Tax		10,185,695	8%
Intergovernmental		4,155,672	3%
Charges for Services		4,922,769	4%
Licenses, Fines, Fees & Permits		2,249,201	2%
Special Assessments		3,282,032	3%
Other		5,639,385	5%
	$	122,180,718	100%

Revenue from fees and charges for services are generally collected for non-essential services provided by the County and in many cases, these charges do not cover the actual cost of the service. For example, most parks and recreation programs charge fees to participants to help fund the activities. The County also receives some fees from providing essential services. The majority of this revenue comes from other governmental entities for care of their prisoners at the Shawnee County Detention Center.

Special assessment revenue is not available to fund County operations. It is dedicated to paying the debt on the various special assessment projects that the County finances. These projects are paid for by the property owners who benefit from the improvements as special assessments on their County tax statements.

The table below shows the breakout of the County's expenditures in the General Fund.

General Government	$	15,232,062	14%
Public Safety & Judicial		57,440,939	51%
Public Works & Roads		7,364,138	7%
Health, Welfare & Education		5,760,535	5%
Culture & Recreation		18,397,101	16%
Debt Service		8,195,417	7%
Capital Outlay		374,385	-%
	$	112,764,577	100%

The County's general fund expenditures can be divided into seven main categories. The general government category includes the County's financial and administrative offices, as well as the County's general expenditures such as utility bills and insurance coverage.

The public safety and judicial category is primarily the County's detention facility and the Sheriff's office which now includes the emergency dispatch center. The public safety and judicial category is by far the largest with 51% of the expenditures. The majority of the services in this category are services that the County has a statutory obligation to provide.

The public works, highways, and streets category covers the various functions provided by the Public Works Department such as maintaining County roads and snow removal. Major capital projects by the Public Works Department are not included in the General Fund. Most of these capital projects are funded by various sources including sales tax and grant funds.

The health, welfare, and education category is primarily the County's allocations for mental health, development disabilities, and other social services.

The culture and recreation category encompasses the activities of the County's parks and recreation programs and the routine maintenance of Shawnee County recreation centers and parks including Lake Shawnee. The County's parks and recreation department includes parks and recreational facilities within the City of Topeka. This category does not include major capital projects.

The last category is debt service. This includes bond payments, temporary note payments, payments on certificates of participation, and payments for special assessments.

2022 General Fund revenues and transfers in were $123,265,624 compared to $113,111,373 in 2021 which represents a change of $10,154,251 or 8.98%. 2022 General Fund expenditures and transfers out were $120,544,068 compared to $113,974,559 in 2021 which represents a change of $6,569,509 or 5.76%.

General Fund Budgetary Highlights

The County's budget is prepared according to Kansas State statutes and must be certified by August 25th of the preceding year. The most significant budgeted fund for Shawnee County is the General Fund. The County's day-to-day operations are funded through the General Fund.

The County's mill levy to support the 2022 General Fund budget was $50.999.

In prior years, the Commission made the decision to use General Fund reserves instead of significantly increasing the property tax mill levy because of the weak economy and high unemployment rates. This effort to keep from overburdening the citizens with a large increase in taxes at an already difficult period resulted in a lower than optimal General Fund balance. Beginning with the 2014 budget, the Commission made a concerted effort to restore the General Fund balance to a healthy level.

Current fiscal year's revenues and transfers in were $2,252,387 more than budgeted amounts due to more transfers in than budgeted. Expenditures and transfers out were $1,023,063 less than the budget due to sound management practices by all departments.

D. Other Major Funds

The County has one other major fund, the Coronavirus Relief Fund.

The Coronavirus Relief Fund was created in 2021 to record the receipts and expenditures of Shawnee County's allocation of Coronavirus Relief Fund monies. Then, the *American Rescue Plan Act* (commonly referred to as ARPA) was signed into law on March 11, 2021. Coronavirus State and Local Fiscal Recovery Funds, part of ARPA, provides assistance to local governments and their communities to support their response to and recovery from the COVID-19 public emergency through December 31, 2024. The County was allocated $34,355,895, of which the first half was received in July, 2021. The second half was received in June, 2022.

E. Capital Assets and Debt Administration

Capital Assets

Shawnee County's capital assets for its governmental and business-type activities as of December 31, 2022 were $235,932,557 (net of depreciation) compared to $240,211,876 at the end of 2021.

The largest increase in capital assets from 2021 to 2022 was in the addition of new construction in process. It is important to note that these projects are not funded solely by property taxes. Proceeds from long-term debt, sales tax funding, grants, and fees for services are additional sources of revenue.

Shawnee County, Kansas
Capital Assets
(Net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	$ 27,965,289	$ 27,919,482	$ -	$ -	$ 27,965,289	$ 27,919,482
Construction in process	5,490,910	1,346,018	-	-	5,490,910	1,346,018
Infrastructure	109,097,983	112,582,350	-	-	109,097,983	112,582,350
Buildings and improvements	82,263,140	87,933,485	110,611	118,074	82,373,751	88,051,559
Furniture, fixtures and office equipment	1,181,551	1,427,398	32,181	38,388	1,213,732	1,465,786
Motor vehicles	2,743,978	3,035,222	3,004,085	2,906,009	5,748,063	5,941,231
Tools and other equipment	4,021,975	2,891,307	20,853	14,143	4,042,828	2,905,450
	$ 232,764,826	$ 237,135,262	$ 3,167,730	$ 3,076,614	$ 235,932,556	$ 240,211,876

For additional information on capital assets, see Note 3 to the Basic Financial Statements.

Debt Administration

The County's general obligation bond debt was $19,065,000 at the end of 2022 compared to $23,840,000 at the end of 2021. Overall for 2022, the County decreased its general obligation debt by $4,775,000 from the repayment of debt. During 2022, the County's overall debt increased by $9,310,224 due to the issuance of new revenue bonds for County improvements.

General obligation bonds have been issued for special assessment projects which are eventually paid for by the taxpayers owning property within the benefit district of the related improvement. The County merely finances the projects on behalf of the benefit districts.

In November 2022, Moody's assigned a rating of Aa1 to Shawnee County Kansas Public Building Commission's Revenue Bonds. In June 2021, Moody's assigned a rating of Aa1 to Shawnee County's General Obligation Debt and affirmed the rating of Aa2 to Shawnee County's Certificates of Participation. Moody's 2021 Annual Comment on Shawnee County stated "Shawnee County's credit position is

excellent". They listed notable credit factors as a robust financial position, a manageable debt burden and a mid-ranged pension liability position.

Shawnee County, Kansas
Outstanding Obligations

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
General obligation bonds	$ 19,065,000	$ 23,840,000	$ -	$ -	$ 19,065,000	$ 23,840,000
Loans	5,655,152	6,499,026	-	-	5,655,152	6,499,026
Certificates of participation	19,020,000	22,010,000	-	-	19,020,000	22,010,000
Revenue bonds	41,000,000	24,310,000	-	-	41,000,000	24,310,000
Unamortized premiums and discounts	5,367,530	4,493,854	-	-	5,367,530	4,493,854
Capital lease obligations	1,410,635	969,718	-	-	1,410,635	969,718
Compensated absences	6,573,878	6,002,714	603,637	466,995	7,177,515	6,469,709
Total OPEB liability	2,588,763	3,332,977	291,231	340,318	2,879,994	3,673,295
	$ 100,680,958	$ 91,458,289	$ 894,868	$ 807,313	$ 101,575,826	$ 92,265,602

For additional information on debt administration, see Note 5 to the Basic Financial Statements.

F. Economic Factors

Economic factors can have a substantial impact on the valuation of property and thus, the tax revenues generated by a County's levy. The impact is delayed due to the timing of the property valuation process in relation to the budget. Valuations are calculated on the value of property at the beginning of a year although this final valuation number is not set until November of that year. That valuation number is then used in the budget process for the preceding fiscal year. For example, the final valuation for property on January 1, 2021 was used in the levy calculation for the 2022 budget. Any impact from economic factors on valuation is delayed and is not seen until a year or two later. The assessed valuation as of January 1, 2021, which was used for the 2022 budget, showed an increase from the prior year. The assessed valuation as of January 1, 2022, which will be used for the 2023 budget also shows an increase from the prior year.

Shawnee County and the City of Topeka continue to invest in local infrastructure and encourage business growth in the community. In 2001, the County entered into an interlocal agreement with the City of Topeka to form the "Joint Economic Development Organization" known as JEDO. JEDO is a separate legal entity that is governed by a seven-member board containing the three County Commissioners, the City Mayor, Deputy Mayor and two other city Council members. The principal mission of JEDO is the support of a strong economic development program designed to expand employment, strengthen the tax base, invest in the infrastructure of the community, and diversify and strengthen the Topeka and Shawnee County economy.

The funds to support these efforts in economic development have been garnered from a County-wide sales tax. In August of 2004, the electorate of Shawnee County approved the implementation of a one-half cent sales tax to begin in 2005 and expired at the end of 2016. In November of 2014, the citizens of Shawnee County approved the extension of the one-half cent sales tax beginning in 2017 through the end of 2031. The sales tax revenue from this extension is designated for economic development, County bridge projects, improvements to the Stormont Vail Events Center, road projects, improvements to the zoo, and bike trails.

Requests for Information

This financial report is designed to provide a general overview of the finances of Shawnee County government. Questions concerning any of the information should be addressed to Financial Administrator, Shawnee County Audit-Finance Department, 707 SE Quincy Street, Suite 319, Topeka, KS 66603.

Shawnee County, Kansas
Statement of Net Position
December 31, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Current assets			
Cash and short-term investments	$ 97,779,018	$ 10,324,334	$ 108,103,352
Receivables, net:			
Taxes receivable, net	99,546,854	-	99,546,854
Accounts receivable, net	1,881,457	324,443	2,205,900
Interest receivable	766,559	-	766,559
Due from other governments	3,896,291	1,132,086	5,028,377
Restricted cash and short-term investments	45,734,725	-	45,734,725
Prepaids	1,376,226	10,186	1,386,412
Total current assets	250,981,130	11,791,049	262,772,179
Noncurrent assets:			
Receivables, net:			
Special assessments receivable, net	12,461,442	-	12,461,442
Internal balances	(752,406)	752,406	-
Capital Assets:			
Land and construction in progress, non-depreciable	33,456,200	-	33,456,200
Other capital assets, net of depreciation	199,308,627	3,167,730	202,476,357
Total noncurrent assets	244,473,863	3,920,136	248,393,999
Total assets	495,454,993	15,711,185	511,166,178
Deferred outflows of resources			
Deferred charge on refunding	809,546	-	809,546
Other post employment benefits - County plan	213,556	19,440	232,996
Other post employment benefits - KPERS plan	257,465	36,820	294,285
Pension - related amounts	21,502,087	1,770,680	23,272,767
Total deferred outflows of resources	22,782,654	1,826,940	24,609,594
Liabilities			
Current liabilities			
Accounts payable	4,679,056	778,581	5,457,637
Accrued expenses	3,533,768	367,187	3,900,955
Due to other governments	236,212	20,821	257,033
Unearned revenue	25,158,417	-	25,158,417
Accrued interest payable	765,538	-	765,538
Current portion of claims payable	846,983	-	846,983
Current portion of long-term liabilities	15,106,151	346,305	15,452,456
Total current liabilities	50,326,125	1,512,894	51,839,019
Noncurrent liabilities			
Claims payable, net	1,646,118	-	1,646,118
Long-term liabilities:			
Due in more than one year	82,986,044	257,332	83,243,376
Total OPEB liability	2,588,763	291,231	2,879,994
Net pension liability	60,878,647	4,951,118	65,829,765
Total noncurrent liabilities	148,099,572	5,499,681	153,599,253
Total liabilities	198,425,697	7,012,575	205,438,272
Deferred inflows of resources			
Property taxes revenue	99,268,588	-	99,268,588
Other post employment benefits - County plan	2,126,700	193,589	2,320,289
Other post employment benefits - KPERS plan	735,297	105,155	840,452
Pension - related amounts	609,179	27,873	637,052
Total deferred inflows of resources	102,739,764	326,617	103,066,381
Net Position			
Net investment in capital assets	172,359,377	2,668,814	175,028,191
Restricted for:			
Public safety and judicial	2,185,481	-	2,185,481
Public works, highways and streets	4,291,043	-	4,291,043
Health, welfare and education	42,007	-	42,007
Capital projects	2,500	-	2,500
Economic development	10,672,461	-	10,672,461
Other purposes	3,809,031	-	3,809,031
Unrestricted	23,710,286	7,530,119	31,240,405
Total net position	$ 217,072,186	$ 10,198,933	$ 227,271,119

See Accompanying Notes to the Basic Financial Statements

Shawnee County, Kansas
Statement of Activities
For the Year Ended December 31, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental Activities:							
General government	$ 14,950,847	$ 6,142,857	$ 690,132	$ -	$ (8,117,858)	$ -	$ (8,117,858)
Public safety and judicial	70,869,465	3,202,627	2,639,734	981	(65,026,123)	-	(65,026,123)
Public works, highways and streets	13,945,394	2,469,132	730,565	-	(10,745,697)	-	(10,745,697)
Health, welfare and education	14,982,611	2,034,937	3,683,732	72,599	(9,191,343)	-	(9,191,343)
Culture and recreation	28,883,616	5,344,086	720,020	-	(22,819,510)	-	(22,819,510)
Economic development	1,517,045	-	-	-	(1,517,045)	-	(1,517,045)
Interest	2,124,628	-	-	-	(2,124,628)	-	(2,124,628)
Total Governmental Activities	147,273,606	19,193,639	8,464,183	73,580	(119,542,204)	-	(119,542,204)
Business-Type Activities:							
Refuse	16,072,254	15,007,063	-	-	-	(1,065,191)	(1,065,191)
Total Business-Type Activities	16,072,254	15,007,063	-	-	-	(1,065,191)	(1,065,191)
Total Primary Government	$ 163,345,860	$ 34,200,702	$ 8,464,183	$ 73,580	(119,542,204)	(1,065,191)	(120,607,395)
General Revenues:							
Taxes:							
Property					91,878,097	-	91,878,097
Motor vehicle					10,196,909	-	10,196,909
Sales					10,119,067	-	10,119,067
Franchise					340,863	-	340,863
911 Emergency					1,195,292	-	1,195,292
Grants and contributions not restricted					11,608,995	-	11,608,995
Unrestricted investment earnings					2,797,236	-	2,797,236
Other					2,331,691	-	2,331,691
Transfers					356,414	(356,414)	-
Total general revenues and transfers					130,824,564	(356,414)	130,468,150
Changes in net position					11,282,360	(1,421,605)	9,860,755
Net position - beginning of year					205,789,826	11,620,538	217,410,364
Net position - end of year					$ 217,072,186	$ 10,198,933	$ 227,271,119

See Accompanying Notes to the Basic Financial Statements

Shawnee County, Kansas
Balance Sheet - Governmental Funds
December 31, 2022

	General Fund	Coronavirus Relief Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and short-term investments	$ 44,104,910	$ -	$ 38,601,400	$ 82,706,310
Restricted cash and short-term investments	-	25,724,828	20,009,897	45,734,725
Taxes receivable, net	99,407,894	-	138,960	99,546,854
Accounts receivable, net	549,453	-	651,846	1,201,299
Interest receivable	761,784	3,598	1,177	766,559
Due from other governments	7,534	-	3,888,757	3,896,291
Due from other funds	1,398,598	-	-	1,398,598
Prepaids	1,034,900	152,947	188,379	1,376,226
Special assessments receivable, net	12,461,442	-	-	12,461,442
Total assets	$ 159,726,515	$ 25,881,373	$ 63,480,416	$ 249,088,304
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	$ 2,083,644	$ 1,072,460	$ 1,341,000	$ 4,497,104
Accrued expenditures	3,049,298	138,951	345,624	3,533,873
Due to other governments	-	-	236,212	236,212
Due to other funds	-	-	1,412,437	1,412,437
Unearned revenues	145,766	24,488,382	524,269	25,158,417
Total liabilities	5,278,708	25,699,793	3,859,542	34,838,043
Deferred inflows of resources:				
Unavailable revenue - property taxes	99,129,920	-	138,668	99,268,588
Unavailable revenue - special assessments	12,461,442	-	-	12,461,442
Unavailable revenue - grants	-	-	482,181	482,181
Unavailable revenue - other	4,762	-	1,031,385	1,036,147
Total deferred inflows of resources	111,596,124	-	1,652,234	113,248,358
Fund balances				
Nonspendable:				
Prepaid items	1,034,900	152,947	188,379	1,376,226
Restricted:				
Public safety and judicial	-	-	2,185,481	2,185,481
Public works, highways and streets	-	-	4,291,043	4,291,043
Health, welfare and education	-	-	42,007	42,007
Capital projects	-	-	20,012,397	20,012,397
Economic development	-	-	10,672,461	10,672,461
Other purposes	-	-	3,809,031	3,809,031
Committed:				
General government	3,910,957	-	-	3,910,957
Public safety and judicial	-	-	1,938,750	1,938,750
Assigned:				
General government	3,805,044	28,633	-	3,833,677
Public safety and judicial	-	-	1,032,268	1,032,268
Public works, highways and streets	-	-	969	969
Culture and recreation	1,260,414	-	230,387	1,490,801
Capital projects	-	-	13,273,920	13,273,920
Health, welfare and education	-	-	1,371,764	1,371,764
Other purposes	60,958	-	-	60,958
Unassigned:	32,779,410	-	(1,080,217)	31,699,193
	42,851,683	181,580	57,968,640	101,001,903
Total liabilities, deferred inflows of resources and fund balances	$ 159,726,515	$ 25,881,373	$ 63,480,416	$ 249,088,304

See Accompanying Notes to the Basic Financial Statements

Shawnee County, Kansas
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
December 31, 2022

Amounts reported for governmental activities in the statement of net position are different because:

Ending fund balances - total governmental funds	$ 101,001,903
Governmental funds report capital outlays as expenditures. However, in the statement of net position the cost of those assets is capitalized and shown at cost, net of accumulated depreciation. This is the amount of net capital assets reported in the statement of net position	232,764,827
Long-term assets are not available to pay for current period expenditures and are therefore reported as unavailable revenue in the fund statements	13,979,770
Deferred outflows of resources related to pensions are not due and payable in the current period and therefore are not reported in the funds	
KPERS pension plan	21,502,087
County OPEB plan	213,556
KPERS OPEB plan	257,465
Deferred inflows of resources related to pensions and OPEB do not increase net position until a future period and therefore are not reported in the fund statements:	
KPERS pension plan	(609,179)
County OPEB plan	(2,126,700)
KPERS OPEB plan	(735,297)
Long-term liabilities, including bonds payable and certificates of participation, are not due and payable in the current period, and therefore, are not reported in the funds:	
Deferred charge on refunding	809,546
Accrued interest payable	(765,538)
Net pension liability	(60,878,647)
Long-term debt	(91,518,317)
Compensated absences	(6,573,878)
Total OPEB liability	(2,588,763)
Deferred inflows of resources related to the internal service funds	119,741
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the Internal Service fund are reported with governmental activities in the statement of net position, net of the amount allocated to business-type activities.	12,219,610
Total net position of governmental activities	$ 217,072,186

See Accompanying Notes to the Basic Financial Statements

Shawnee County, Kansas
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Year Ended December 31, 2022

	General Fund	Coronavirus Relief Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes:				
Property	$ 91,745,964	$ -	$ 132,133	$ 91,878,097
Motor vehicle	10,185,695	-	11,214	10,196,909
Sales	-	-	10,119,067	10,119,067
Franchise	340,863	-	-	340,863
911 emergency	-	-	1,195,292	1,195,292
Intergovernmental	4,155,672	8,996,375	10,176,125	23,328,172
Charges for services	4,922,769	-	4,174,664	9,097,433
License, fines, fees and permits	2,249,201	-	2,006,525	4,255,726
Interest income	2,759,519	27,171	10,546	2,797,236
Special assessments	3,282,032	-	-	3,282,032
Other	2,539,003	-	803,335	3,342,338
Total revenues	122,180,718	9,023,546	28,628,901	159,833,165
Expenditures:				
Current:				
General government	15,232,062	3,898,422	2,357,091	21,487,575
Public safety and judicial	57,440,939	3,566,787	6,050,015	67,057,741
Public works, highways and streets	7,364,138	-	1,088,938	8,453,076
Health, welfare and education	5,760,535	27,240	6,591,324	12,379,099
Culture and recreation	18,397,101	1,163,663	3,589,718	23,150,482
Economic development	-	-	1,517,045	1,517,045
Debt service:				
Principal retirement	6,621,570	-	4,050,299	10,671,869
Interest and fiscal charges	1,573,847	-	1,066,931	2,640,778
Bond issuance costs	-	-	254,668	254,668
Capital outlay	374,385	217,114	5,997,340	6,588,839
Total expenditures	112,764,577	8,873,226	32,563,369	154,201,172
Excess of revenues over (under) expenditures	9,416,141	150,320	(3,934,468)	5,631,993
Other financing sources (uses):				
Issuance of debt	-	-	18,752,995	18,752,995
Issuance of finance purchase obligations	742,991	-	165,902	908,893
Issuance premium on debt	-	-	1,547,480	1,547,480
Proceeds from sale of capital assets	70,815	-	87,598	158,413
Transfers in	1,084,906	-	14,603,050	15,687,956
Transfers out	(7,779,491)	-	(7,565,882)	(15,345,373)
Total other financing sources (uses)	(5,880,779)	-	27,591,143	21,710,364
Net change in fund balances	3,535,362	150,320	23,656,675	27,342,357
Fund balances - beginning of year	39,316,321	31,260	34,311,965	73,659,546
Fund balances - end of year	$ 42,851,683	$ 181,580	$ 57,968,640	$ 101,001,903

See Accompanying Notes to the Basic Financial Statements

Shawnee County, Kansas
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2022

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds	$	27,342,357
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation and the effect of other capital asset transactions in the current period:		
Capital outlay		10,324,511
Depreciation expense		(14,359,410)
Loss on disposal of capital assets		(374,208)
Proceeds on disposal of capital assets		158,413
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Deferred inflows of resources - special assessment revenue		(2,646,862)
Deferred inflows of resources - grants		(315,141)
Deferred inflows of resources - other revenue		141,334
The issuance of long-term debt (eg. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Principal payments		10,671,869
Issuance of debt		(18,752,995)
Issuance of finance purchase obligations		(908,893)
Finance purchase principal retirement		467,976
Amortization of premiums, discounts, and deferred amounts, net		(1,051,917)
Change in accrued interest payable		114,774
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Change in accrued compensated absences		(571,164)
OPEB expense		265,168
Pension expense		(2,220,843)
Internal service funds are used by management to charge the costs of vehicles and equipment replacement to individual funds. The net revenue of certain activities of the Internal Service fund is reported with governmental activities, net of amount allocated to business-type activities.		2,997,391
Total changes in net position of governmental activities	$	11,282,360

See Accompanying Notes to the Basic Financial Statements

Shawnee County, Kansas
Statement of Net Position
Proprietary Funds
December 31, 2022

	Refuse	Internal Service Funds
Assets		
Current assets:		
Cash and short-term investments	$ 10,324,334	$ 15,072,708
Accounts receivable, net	324,443	680,158
Due from other governments	1,132,086	-
Due from other funds	-	13,839
Prepaid	10,186	-
Total current assets	11,791,049	15,766,705
Noncurrent assets:		
Capital Assets:		
Other capital assets, net of depreciation	3,167,730	-
Total capital assets	3,167,730	-
Total assets	14,958,779	15,766,705
Deferred outflows of resources		
Deferred outflows - OPEB - County plan	19,440	-
Deferred outflows - OPEB - KPERS plan	36,820	-
Deferred outflows - pensions	1,770,680	-
Total deferred outflows of resources	1,826,940	-
Liabilities		
Current liabilities:		
Accounts payable	778,581	181,846
Accrued expenses	367,187	-
Due to other governments	20,821	-
Claims payable	-	846,983
Long-term liabilities, due in one year	346,305	-
Total current liabilities	1,512,894	1,028,829
Noncurrent liabilities:		
Claims payable	-	1,646,118
Long-term liabilities, due in more than one year	257,332	-
Total OPEB liability	291,231	-
Net pension liability	4,951,118	-
Total noncurrent liabilities	5,499,681	1,646,118
Total liabilities	7,012,575	2,674,947
Deferred inflows of resources		
Deferred inflow - OPEB - County plan	193,589	-
Deferred inflow - OPEB - KPERS plan	105,155	-
Deferred inflow - pension	27,873	-
Deferred Inflow - other	-	119,742
Total deferred inflows of resources	326,617	119,742
Net Position		
Net investment in capital assets	2,668,814	-
Unrestricted	6,777,713	12,972,016
Total net position	9,446,527	$ 12,972,016
Adjustment to reflect the consolidation of internal service fund activities related to enterprise fund.	752,406	
Net position of business-type activities	$ 10,198,933	

See Accompanying Notes to the Basic Financial Statements

Shawnee County, Kansas
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2022

	Refuse	Internal Service Funds
Operating revenues:		
Charges for services	$ 14,883,502	$ 14,604,091
Other	105,990	1,685,087
Total operating revenues	14,989,492	16,289,178
Operating expenses:		
Personnel services	8,676,556	38,652
Contractual services	3,757,304	1,422,984
Supplies	2,532,963	-
Utilities	16,947	-
Claims	-	11,710,468
Other	97,570	7,498
Depreciation	1,117,538	-
Total operating expenses	16,198,878	13,179,602
Operating income (loss)	(1,209,386)	3,110,776
Gain from sale of capital assets	17,571	-
Transfers in	-	13,839
Transfers (out)	(356,414)	-
Change in net position	(1,548,229)	3,124,015
Total net position - beginning of year	10,994,756	9,848,001
Total net position - end of year	$ 9,446,527	$ 12,972,016
Change in net position	$ (1,548,229)	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise fund	126,624	
Change in net position of business-type activities	$ (1,421,605)	

See Accompanying Notes to the Basic Financial Statements

Shawnee County, Kansas
Statement of Cash Flows -
Proprietary Funds
For the Year Ended December 31, 2022

	Refuse	Internal Service Funds
Cash flows from operating activities:		
Receipts from customers	$ 14,854,173	$ -
Receipts from interfund and other services	-	15,879,556
Payments to suppliers	(6,091,613)	(14,063,221)
Payments to employees for services	(7,869,368)	(38,652)
Net cash provided by operating activities	893,192	1,777,683
Cash flows from noncapital financing activities:		
Increase in due from other funds	-	(4,267)
Transfers from other funds	-	13,839
Transfers to other funds	(356,414)	-
Net cash (used in) provided by noncapital financing activities	(356,414)	9,572
Cash flows from capital and related financing activities:		
Gain on sale of capital assets	17,571	-
Purchase of capital assets	(1,208,654)	-
Net cash used in capital and related financing activities	(1,191,083)	-
Net increase (decrease) in cash and short-term investments	(654,305)	1,787,255
Cash and short-term investments, beginning of year	10,978,639	13,285,453
Cash and short-term investments, end of year	$ 10,324,334	$ 15,072,708
Reconciliation of operating income to net cash provided by operating activities		
Operating income (loss)	$ (1,209,386)	$ 3,110,776
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	1,117,538	-
Change in assets, deferred inflows, liabilities and deferred outflows		
Accounts receivables, net	(41,108)	(529,364)
Due from other governments	(94,211)	-
Prepaid	11,604	4,997
Deferred outflows	(452,876)	-
Accounts payable and accrued expenses	353,149	42,402
Due to other governments	459	-
Claims payable	-	(970,870)
Compensated absences and OPEB liability	87,555	-
Net pension liability	2,393,931	-
Deferred inflows	(1,273,463)	119,742
Net cash provided by operating activities	$ 893,192	$ 1,777,683
Noncash supplemental disclosures		
Accounts payable incurred for capital assets	$ 498,916	$ -

See Accompanying Notes to the Basic Financial Statements

Shawnee County, Kansas
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2022

	Custodial Funds
Assets	
Cash and investments	$ 175,870,361
Tax receivable, net	551,927
Accounts receivable, net	84,641
Total assets	$ 176,506,929
Liabilities	
Accounts payable	$ 522,245
Accrued expenditures	7,095
Due to taxing districts, governments, and others	172,336,375
Total liabilities	172,865,715
Net Position	
Restricted for others	3,641,214
Total net position	$ 3,641,214

See Accompanying Notes to the Basic Financial Statements

Shawnee County, Kansas
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2022

	Custodial Funds
Additions	
Tax collections	$ 346,397,824
Other	2,561,377
Total additions	348,959,201
Deductions	
Tax distributions	335,851,096
Other deductions	12,392,788
Total deductions	348,243,884
Net Change in Fiduciary Net Position	715,317
Net Position, Beginning of Year	2,925,897
Net Position, End of Year	$ 3,641,214

See Accompanying Notes to the Basic Financial Statements

1. Reporting Entity and Summary of Significant Accounting Policies

The accompanying basic financial statements of Shawnee County, Kansas (the County) have been prepared in conformity with accounting principles generally accepted in the United States of America applicable to local governmental units. The County's significant accounting policies are described below:

Reporting Entity

The County is governed by a County Commission comprised of a chairman, vice-chairman and member. Elected officials are responsible for the operations of certain County offices, including the Treasurer's, County Clerk's, Sheriff's, District Attorney's, Register of Deeds' and the Third Judicial District Court Judge's. Appointed officials are responsible for certain offices, including the Appraiser's and Financial Administrator's. In evaluating the County's financial reporting entity, management has considered all potential component units over which the County is financially accountable. Financial accountability is based primarily on non-operational or financial relationships with the County (as distinct from legal relationships). These financial statements include all accounts for which the County is considered to be financially accountable.

Sherwood Regional Wastewater Treatment District is reported as a blended component unit of Shawnee County and is, therefore, combined within the County's primary government statements as the Sewer Special Revenue Fund. The governing body for this district is the Shawnee County Board of County Commissioners. As provided by K.S.A. 19-27a01(e), this district is a separate legal entity and is the owner of the sewer system, the Sherwood Regional Wastewater Treatment Plant and related facilities within the Sewer District.

Shawnee County, Kansas Public Building Commission is reported as a blended component unit of Shawnee County. The governing body for this district is the Shawnee County Board of County Commissioners. Pursuant to K.S.A. 12-1757 et seq., this public building commission was formed to provide the County another option in financing the County's capital improvements. Public building commissions provide a lower interest cost option without additional risk. The Shawnee County, Kansas Public Building Commission was created on November 30, 2017.

Basis of Presentation

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds).

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the County, the primary government, as a whole, with the exclusion of the fiduciary funds which contain assets not available for use by the County. Eliminations have been made to minimize the doubling effects of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or functions and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by that function and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the County.

The County's net position is reported in three parts—net investment in capital assets, restricted net position; and unrestricted net position. The County first utilizes restricted resources to finance restricted activities.

The government-wide financial statements are more focused on the sustainability of the County as an entity and the change in the County's net position resulting from the current year's activities.

Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category—governmental, proprietary and fiduciary funds—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The major governmental funds of the County are described below:

General Fund

This fund is the primary operating fund of the County. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund is also used to account for the resources accumulated and payments made for principal and interest on general long-term debt associated with equipment and facilities owned and leased by the County, except those accounted for in another fund.

Coronavirus Relief Fund

This special revenue fund was created in 2020 to record all the transactions for the Coronavirus Relief Fund monies which was part of the Federal CARES Act. The County received CARES Act funds through the State of Kansas. In 2021 and 2022, the County received Coronavirus State & Local Fiscal Recovery Funds from the U.S. Treasury as part of the *American Rescue Plan Act*. The County also received funds in 2022 from the U.S. Treasury from the Local Assistance and Tribal Consistency Fund.

The County reports the following major enterprise fund:

Refuse Fund

This fund accounts for the operation of the waste disposal activities for the County.

The County also reports the following additional fund types:

Special Revenue Funds —these funds account for specific revenue sources (other than major capital projects) that are restricted by enabling legislation to expenditures for specified purposes.

Capital Projects Funds —these funds are used to account for capital project related resources and project costs.

Internal Service Funds —these funds account for operations that provide services to other departments or agencies of the County on a cost-reimbursement basis. The County maintains two internal service funds that accounts for the health insurance and workers' compensation insurance programs.

Fiduciary Funds —these funds accounts for the resources held for others and property taxes collected on behalf of other governments. Custodial funds do not involve a formal trust agreement. These funds include tax holding accounts, special taxing districts, and other funds which include monies collected for the State of Kansas and accounts held for others.

Measurement Focus and Basis of Accounting

Government-wide, Proprietary and Fiduciary Fund Financial Statements

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue from exchange and exchange-like transactions is recognized when earned. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, can include certain grants and donations. Revenue from non-exchange transactions is recognized when all eligibility requirements or other measurement criteria have been satisfied. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental Fund Financial Statements

All governmental funds are reported using modified accrual basis of accounting and the current financial resources measurement focus. Under this basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available. Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable.

Revenue Recognition

In applying the susceptible to accrual concept under the modified accrual basis, certain revenue sources are deemed both measurable and available. The County considers all revenues for investment earnings, special assessments and state-levied, locally shared taxes (including motor vehicle fees) to be available if the revenues are collected within sixty days after year-end. Reimbursements due for federally funded projects are accrued as revenue at the time qualifying expenditures have been incurred and all other grant requirements have been met, and in the governmental funds, when the availability criteria has also been met. When cash is received in advance, it is recorded as unearned revenue until expenditures are made. Proceeds of long-term debt are reported as other financing sources.

Other revenues, including licenses and permits, certain charges for services, certain fees and fines and certain miscellaneous revenue are recorded as revenue when received in cash because they are generally not measurable until actually received.

Expenditure Recognition

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, landfill closure costs, pensions and compensated absences, which are recognized as expenditures to the extent that they have matured. General capital asset acquisitions are reported as expenditures in the governmental funds. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

This approach differs from the manner in which the government-wide financial statements are prepared. Therefore, the governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the governmental fund financial statements.

Pooled Cash, Cash Equivalents and Investments

The cash balances of substantially all funds are pooled and invested by the Financial Administrator for the purpose of increasing earnings through investment activities. These pooled investments consist primarily of demand deposits, repurchase agreements, nonnegotiable certificates of deposit and money market instruments. Certificates of deposit and money market funds are carried at amortized cost because they are not affected by market rate changes. The individual funds' portions of the pool's fair value are presented as "cash and short-term investments". Earnings on the pooled funds are apportioned and paid or credited to the funds required to accumulate earnings based on their average monthly balances. If a fund is not required to account for its own earnings by law or regulation, the earnings are allocated to the General Fund. For purposes of the proprietary funds' cash flows statement, cash and short-term investments are defined as investments with original maturities of three months or less.

Receivables and Payables

Outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All property tax receivables are shown net of an allowance for uncollectibles. The allowance for property tax receivables for the year ended December 31, 2022 was $1,520,109. The property tax receivable allowance is equal to 1.5% of outstanding property taxes at December 31, 2022. The trade receivables for the general fund and other governmental funds are considered to be fully collectible. The allowance for uncollectibles for the Refuse Fund and the Health Department Fund receivables are $51,800 and $18,261, respectively.

Accounts receivable for refuse services at December 31, 2022 include unbilled receivables of $233,595. These are receivables for commercial refuse services and residential refuse services outside of the Topeka city limits.

Intergovernmental Revenues and Receivables

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met, and in the governmental funds, when the availability criteria has also been met. Unrestricted aid is reported as revenue in the fiscal year the entitlement is received. The City of Topeka bills refuse services for Shawnee County residential customers that reside within the city limits. At December 31, 2022, Shawnee County was due $1,132,086 from the City of Topeka of which $293,913 was unbilled.

Property Taxes Receivable

In accordance with governing state statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing fiscal year. Taxes are assessed on a calendar year basis, with the related levies and liens on property becoming effective on November 1 in the year of assessment. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half of the full amount of the taxes levied on or before December 20 during the year levied, with the balance to be paid on or before May 10 of the ensuing year. At December 31, 2022, such taxes are a lien on the property and are recorded as taxes receivable with a corresponding amount recorded as a deferred inflow of resources.

Assessed values are established by the County Appraiser. The assessed value for property located in the County as of November 1, 2021, on which the 2021 tax levy was based, was $1,834,752,195 on which the 2022 property tax revenues were based. The County's property tax levies per $1,000 assessed valuation for property tax revenues were as follows:

Fund	Levy (Dollars)
General	$ 50.949
Special Liability	0.050
	$ 50.999

State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Therefore, taxes levied in the current year are recorded as taxes receivable and unavailable revenue at year end, and are recognized as revenue, net of estimated uncollectible and delinquent amounts, in the year for which they are levied. Taxes receivable also represent property taxes levied for 2022 and prior years which have not yet been collected and are reflected as a deferred inflow of resources.

Special Assessments Receivable

As required by Kansas statutes, projects financed in part by special assessments are financed through the issuance of general obligation bonds that are secured by the full faith and credit of the County and are retired from the General Fund. Further, Kansas statutes permit levying additional general ad valorem taxes in the General Fund to finance delinquent special assessments receivable. Consequently, special assessments receivable are accounted for within the General Fund. Special assessments taxes are levied and collected over the life of the bonds which is usually twenty years, and the County may foreclose on liens against property benefited by special assessments when delinquent assessments are two years in arrears. In the fund financial statements, the special assessments taxes levied are a lien on the property and are recorded as special assessments receivable with a corresponding amount recorded as unavailable revenue.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements as well as nonspendable fund balance in the governmental fund financial statements.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The County has two items that qualify for reporting in this category. It is the deferred amount on refunding and deferred outflows for pensions and OPEB reported in the government-wide statement of net position. The deferred outflow for pensions and OPEB is also reported in the enterprise fund. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. See Notes 7 and 8 for more information on the deferred outflows for pensions and OPEB, respectively.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has two types of items, which arises under the accrual and modified accrual basis of accounting that qualify for reporting in this category. The first item, unavailable

revenue, is reported in the governmental activities statement of net position and the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, special assessments, grants and other revenue. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available and for which they are levied. The second item, deferred inflows for pensions and OPEB, are reported on the government-wide statement of net position, as well as reported in the enterprise fund. See Notes 7 and 8 for more information on the deferred inflows for pensions and OPEB, respectively.

Capital Assets

Capital assets, which include land, building and improvements, furniture, fixtures and equipment, motor vehicles, tools and equipment, infrastructure (*e.g.,* roads, bridges, sidewalks and similar items) and construction in progress, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as assets with an initial individual cost of more than $5,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. Major outlays for capital assets and improvements are capitalized as projects when constructed.

The County's capital assets are depreciated using the straight-line method over the estimated useful lives of the capital assets. The estimated useful lives are:

Infrastructure	10 - 50 years
Buildings and improvements	10 - 30 years
Furniture, fixtures and office equipment	5 - 10 years
Motor vehicles	5 years
Tools and other equipment	5 - 10 years

Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of unpaid, accumulated annual vacation and sick leave balances. Under the terms of the County's personnel policy, County employees are granted vacation and sick leave in varying amounts. Vacation is earned at the rate of 4 to 8 hours per two-week pay period, depending on the employee's years of service. Sick leave is accumulated at the rate of 4 hours per two-week pay period. The maximum amount of vacation which an employee may carry forward from year to year is 240 hours, and the maximum amount of accrued sick leave for which a retiring employee with 800 or more hours accrued may be compensated is 35% of their sick leave balance. Only retiring employees are compensated for unused sick leave. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Pension Plan

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Kansas Public Employees Retirement System (KPERS) and additions to/deductions from KPERS' fiduciary net position have been determined on the same basis as they are reported by KPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The County's pension plan is more fully described in Note 7.

Long-Term Debt

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts and deferred charge on refunding, when material, are deferred and amortized over the life of the bonds using a method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premiums or discounts. Bond issuance costs are expensed in the period when incurred or at the time of issuance.

In the governmental funds, bond proceeds, premiums and discounts are reported as other financing sources or uses in the year of issuance.

Use of Estimates

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purpose of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

Net Position Classifications

In the government-wide and proprietary fund financial statements, equity is shown as net position and classified into three components:

Net investment in capital assets – Capital assets including restricted capital assets, net of accumulated depreciation and unspent proceeds from related bond issuances, reduced by the outstanding balances of any bonds, mortgage notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position – Net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The County first utilizes restricted resources to finance qualifying activities.

Unrestricted net position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Fund Balances

In the fund financial statements, governmental funds report the following fund balance classifications:

(1) Non-Spendable – This consists of amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.

(2) Restricted – This consists of amounts where constraints are placed on the use of those resources which are either externally imposed by creditors, grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

(3) Committed – This consists of amounts which can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the Board of County Commissioners.

(4) Assigned – This consists of amounts which are constrained by County management's intent to be used for a specific purpose but are neither formally restricted by external sources nor committed by

Board of County Commissioners action. The Department Heads have the authority to assign amounts for a specific purpose in this category. Likewise, the Department Heads have the authority to take necessary actions to un-assign amounts in this category.

(5) Unassigned – This consists of the residual fund balance that does not meet the requirements for the non-spendable, restricted, committed, or assigned classifications. A positive unassigned fund balance is only possible in the general fund. Residual deficit amounts of nonmajor governmental funds would also be reported as unassigned.

For programs with multiple revenue sources, the County first uses restricted resources when an expenditure is incurred for purposes for which both restricted and unrestricted net position are available. For purposes of fund balance classification, expenditures are spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance.

Pending Governmental Accounting Standards Board Statements

GASB has issued the following statements which may impact the County's financial reporting requirements in the future:

- GASB Statement 94 - *Public-Private and Public-Public Partnerships and Availability Payment Arrangements,* effective for reporting periods beginning after June 15, 2022
- GASB Statement 96 - *Subscription-Based Information Technology Arrangements* - effective for reporting periods beginning after June 15, 2022.
- GASB Statement 99 - *Omnibus 2022 - requirements for leases, PPPs and SBITAs are effective for reporting periods beginning after June 15, 2022; requirements related to financial guarantees and derivative instruments are* effective for reporting periods beginning after June 15, 2023.
- GASB Statement 100 - *Accounting Changes and Error Corrections* - effective for reporting periods beginning after June 15, 2023.
- GASB Statement 101 - *Compensated Absences* - effective for reporting periods beginning after December 15, 2023.

2. Cash and Investments

Applicable state statutes authorize the County to invest in (1) money market accounts or certificates of deposit in commercial banks and trust companies, (2) time certificates of deposit with state or federally chartered savings and loan associations or federally chartered savings banks, (3) repurchase agreements with commercial banks, trust companies, state or federally chartered savings and loan associations or federally chartered savings banks, (4) United States Treasury Bills or Notes, (5) temporary notes, and (6) the municipal investment pool fund (the Pool). The Pool is operated by the State Treasurer, is not an SEC registered pool and is regulated by the Pooled Money Investment Board. Noncurrent cash and short-term investments include $83 which is held by a trustee and restricted for capital projects.

Cash and short-term investments consisted of the following at December 31, 2022:

Deposits:	
Demand deposits	$ 309,696,041
Investments:	
Money market funds	20,012,397
	$ 329,708,438
Government-wide Statement of Net Position - Unrestricted	$ 108,103,352
Government-wide Statement of Net Position - Restricted	45,734,725
Fiduciary Funds Statement of Assets and Liabilities	175,870,361
	$ 329,708,438

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Credit risk is measured using credit quality ratings of investments in debt securities as described by nationally recognized rating agencies such as Standard & Poor's and Moody's. The County does not have a formal policy limiting credit quality of investments. The County follows applicable State Statutes that restrict the types of investments the County may utilize. At December 31, 2022, the County's investments consisted of short-term money market funds. The money market funds were invested in direct U.S. Treasury obligations or other U.S. agency securities that were rated AAA by Standard and Poor's at year-end.

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the County will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a policy for custodial credit risk. Statutes require that collateral pledged must have a fair value equal to 100% of the deposits, less insured amounts, and they must be assigned for the benefit of the County.

At December 31, 2022, the County's deposits were insured, in part, by the Federal Depository Insurance Corporation. Uninsured deposits and certificates of deposit were fully collateralized by securities held in the County's name by their financial institution's agent. The short-term money market funds are not subject to custodial credit risk. Accordingly, management has determined that none of the County's deposits or investments are exposed to custodial credit risk as of December 31, 2022.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates may adversely affect an investment's fair value. The County does not have a policy for interest rate risk. The County's short-term investments at December 31, 2022 consisted of money market funds with maturities of less than one year.

Concentration of Credit Risk

The County does not have a policy for concentration of credit risk. Kansas statutes indirectly prohibit such a limitation, as local banks must be given preference on each investment of idle funds. At December 31, 2022, the County's investments consisted of short-term money market funds. These money market funds are not subject to such risks.

3. Capital Assets

A summary of changes in capital assets is as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 27,919,482	$ 45,807	$ -	$ 27,965,289
Construction in process	1,346,018	6,181,612	2,036,720	5,490,910
Total capital assets not being depreciated:	29,265,500	6,227,419	2,036,720	33,456,199
Capital assets being depreciated:				
Infrastructure	189,512,615	1,844,472	371,745	190,985,342
Buildings and improvements	201,820,556	785,858	52,176	202,554,238
Furniture, fixtures and office equipment	14,196,162	278,618	1,198,844	13,275,936
Motor vehicles	14,600,730	949,178	573,265	14,976,643
Tools and other equipment	20,495,895	2,314,357	3,833,457	18,976,795
Total capital assets being depreciated	440,625,958	6,172,483	6,029,487	440,768,954
Less accumulated depreciation for:				
Infrastructure	76,930,265	5,181,358	224,264	81,887,359
Buildings and improvements	113,887,071	6,435,585	31,558	120,291,098
Furniture, fixtures and office equipment	12,768,764	470,613	1,144,992	12,094,385
Motor vehicles	11,565,508	1,240,422	573,265	12,232,665
Tools and other equipment	17,604,588	1,031,432	3,681,200	14,954,820
Total accumulated depreciation	232,756,196	14,359,410	5,655,279	241,460,327
Total depreciable capital assets, net	207,869,762	$ (8,186,927)	$ 374,208	199,308,627
Governmental, capital assets net	$ 237,135,262			$ 232,764,826

	Beginning Balances	Increases	Decreases	Ending Balances
Business-type Activities:				
Capital assets being depreciated:				
Buildings and improvements	$ 163,754	$ -	$ -	$ 163,754
Furniture, fixtures and office equipment	76,561	-	4,432	72,129
Motor vehicles	7,265,744	1,196,682	659,517	7,802,909
Tools and other equipment	2,380,476	12,500	25,825	2,367,151
Total capital assets being depreciated	9,886,535	1,209,182	689,774	10,405,943
Less accumulated depreciation for:				
Buildings and improvements	45,680	7,463	-	53,143
Furniture, fixtures and office equipment	38,173	5,679	3,904	39,948
Motor vehicles	4,359,735	1,098,606	659,517	4,798,824
Tools and other equipment	2,366,333	5,790	25,825	2,346,298
Total accumulated depreciation	6,809,921	$ 1,117,538	$ 689,246	7,238,213
Business-type, capital assets net	$ 3,076,614			$ 3,167,730

Depreciation expense was charged to the various functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 891,092
Public safety and judicial	2,118,004
Public works, highways and streets	5,401,501
Health, welfare and education	376,320
Cultural and recreation	5,572,493
Total depreciation expense for governmental activities	$ 14,359,410
Business-type activities:	
Refuse	$ 1,117,538
Total depreciation expense for business-type activities	$ 1,117,538

4. Interfund Activity

Interfund transfers for the year ended December 31, 2022 are as follows:

	Transfers In	Transfers Out
Governmental Funds:		
General Fund	$ 1,084,906	$ 7,779,491
Nonmajor Funds	14,603,050	7,565,890
	15,687,956	15,345,381
Enterprise Funds:		
Refuse	-	356,414
Internal Service Funds		
Workers' Compensation Fund	13,839	-
	$ 15,701,795	$ 15,701,795

Transfers are used to move unrestricted general fund and nonmajor governmental fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs; to reimburse the general fund for indirect costs and to move funds designated for employee accrued retirement benefits; fund debt service requirements; and reimbursements for capital outlay. Any transfers between governmental funds have been eliminated in the government-wide statement of activities.

Interfund receivables and payable balances as of December 31, 2022 were as follows:

	Interfund Receivables	Interfund Payables
General Fund	$ 1,398,598	$ -
Nonmajor governmental funds, Motor Vehicle Fund	-	1,412,437
Internal service funds, Workers' Compensation Fund	13,839	-
	$ 1,412,437	$ 1,412,437

Interfund receivables and payables are created as a result of 1) moving revenue and expenditures between funds and 2) allocation of revenue in accordance with County resolutions and state statutes.

5. Long-Term Liabilities

The following is a summary of long-term liabilities of the County:

	Beginning Balance	Additions	Payments/ Adjustments	Ending Balance	Due in One Year
Governmental activities					
General obligation bonds	$ 23,840,000	$ -	$ 4,775,000	$ 19,065,000	$ 4,320,000
Unamortized premiums	1,718,269	-	335,134	1,383,135	-
Loans - direct borrowings	6,499,026	37,995	881,869	5,655,152	927,384
Certificates of participation	22,010,000	-	2,990,000	19,020,000	2,730,000
Unamortized premiums	1,039,866	-	145,075	894,791	-
Unamortized discounts	(37,842)	-	(6,739)	(31,103)	-
Revenue bonds	24,310,000	18,715,000	2,025,000	41,000,000	3,205,000
Unamortized premiums	1,773,561	1,547,480	200,334	3,120,707	-
Finance purchase obligations	969,718	908,893	467,976	1,410,635	511,186
Compensated absences **	6,002,714	6,259,614	5,688,450	6,573,878	3,412,581
Total OPEB liability **	1,839,907	-	320,403	1,519,504	-
KPERS OPEB liability **	1,493,070	-	423,811	1,069,259	-
	$ 91,458,289	$ 27,468,982	$ 18,246,313	$ 100,680,958	$ 15,106,151

** For governmental activities, compensated absences, and other post employment benefits are generally liquidated by the general fund.

Business-type activities					
Compensated absences	$ 466,995	$ 698,820	$ 562,178	$ 603,637	$ 346,305
Total OPEB liability	169,118	-	30,801	138,317	-
KPERS OPEB liability	171,200	-	18,286	152,914	-
	$ 807,313	$ 698,820	$ 611,265	$ 894,868	$ 346,305

Of the $19,065,000 general obligation bonds, approximately $10,465,000 is special assessment debt.

General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities including those used for economic development. General obligation bonds have also been issued to refund general obligation bonds and certain loans of prior issues. General obligation bonds are direct obligations and pledge the full faith and credit of the County. These bonds generally are issued as 20-year serial bonds, with differing amounts of principal maturing each year.

General obligation bonds currently outstanding are as follows:

General Obligation Bonds	Interest Rates	Maturity	Amount
Series 2013	2.25-4.00%	09/01/33	$ 595,000
Series 2015A	2.00-3.00%	09/01/28	2,590,000
Series 2015C	2.00-3.35%	09/01/35	445,000
Series 2016A	1.10-5.00%	09/01/30	6,975,000
Series 2016B	2.00-3.00%	09/01/26	855,000
Series 2016D	2.00-2.125%	09/01/29	1,860,000
Series 2018	2.00-3.80%	09/01/38	775,000
Series 2019	4.00-5.00%	09/01/26	4,970,000
			$ 19,065,000

Annual debt service requirements to maturity for general obligation bonds to be paid with tax levies are as follows:

Year	Principal Due	Interest Due	Total Due
2023	$ 4,320,000	$ 703,038	$ 5,023,038
2024	3,210,000	511,438	3,721,438
2025	2,915,000	369,248	3,284,248
2026	2,810,000	246,958	3,056,958
2027	1,865,000	161,743	2,026,743
2028-2032	3,410,000	281,459	3,691,459
2033-2037	465,000	56,534	521,534
2038-2040	70,000	2,538	72,538
	$ 19,065,000	$ 2,332,956	$ 21,397,956

Loans

The County has a loan agreement with the Kansas Department of Health and Environment (KDHE) for the improvements of a sewer treatment plant. On April 27, 2020, the County entered into a loan agreement with KDHE to be used for projects to replace, rehabilitate or upgrade various capital assets of the Sherwood Regional Wastewater Treatment System. Sherwood Wastewater District fees will fund the repayment of the loan. The loan amount, not to exceed $7,000,000, will be drawn down as project costs are incurred and carries an interest rate of 1.50%. Principal repayment of the loan starts two years after the first disbursement to the County or one year after the project is completed, whichever is first. Semi-annual payments will be due over the course of 20 years. $1,038,073 was drawn down on this loan as of December 31, 2022.

During 2016, the County secured a zero interest loan from the Kansas Department of Transportation for $8,500,000 for the replacement of the Carlson Road Bridge over the Kansas River. This loan was funded as construction costs were incurred. It will be repaid with annual payments equal to $850,000 per year commencing in March 2018 until repaid. These payments will be paid from the JEDO sales tax that began in 2017.

In 2012, the County amended their loan agreement with the Kansas Department of Health and Environment in the amount of $650,000 for the Kansas Water Pollution Control Revolving Fund for the Sherwood Regional collection system. This loan was for the construction of a new force main to serve the Sherwood service area. The term of the loan is 20 years.

Purpose	Interest Rates	Maturity	Amount
Loan for Sherwood Pumping improvements	2.66%	03/01/32	$ 367,279
Loan for Carlson Road Bridge	0.00%	03/15/27	4,250,000
Loan for Sherwood Wastewater System	1.50%	TBD	1,037,873
Total			$ 5,655,152

Annual estimated debt service requirements to maturity based on the outstanding balance of KDHE and KDOT Loans at December 31, 2022 are as follows:

Year	Principal Due	Interest Due	Total Due
2023	$ 927,384	$ 24,958	$ 952,342
2024	928,930	23,412	952,342
2025	930,510	21,832	952,342
2026	932,124	20,218	952,342
2027	933,773	18,569	952,342
2028-2032	444,885	66,826	511,711
2033-2037	268,460	32,895	301,355
2038-2041	289,086	12,068	301,154
	$ 5,655,152	$ 220,778	$ 5,875,930

Certificates of Participation

The 2012 certificates were issued to fund the First Responders Project, acquisition of property and the Expocentre Safety Rigging Project. The County issued certificates of participation in 2014 to refund portions of the Series 2007A and Series 2007C certificates of participation. The 2015 certificates were issued to fund improvements for corrections facilities, parks and recreations facilities and County infrastructure. The County issued certificates of participation in 2017 to refund portions of the Series 2012 certificates of participation. Projects that are financed by certificates of participations serve as collateral for the debt.

Certificates of participation currently outstanding are as follows:

Certificates of Participation	Interest Rates	Maturity	Amount
Series 2012	2.00-3.12%	09/01/27	$ 2,220,000
Series 2014B	2.00-3.00%	09/01/23	925,000
Series 2015	2.00-5.00%	09/01/35	12,540,000
Series 2017	1.10-3.00%	09/01/26	3,335,000
			$ 19,020,000

Annual estimated debt service requirements to maturity based on the outstanding balance of Certificates of Participation at December 31, 2022 are as follows:

Year	Principal Due	Interest Due	Total Due
2023	$ 2,730,000	$ 668,675	$ 3,398,675
2024	1,865,000	583,219	2,448,219
2025	1,935,000	511,469	2,446,469
2026	2,005,000	436,819	2,441,819
2027	2,090,000	376,669	2,466,669
2028-2032	4,930,000	1,234,837	6,164,837
2033-2035	3,465,000	243,956	3,708,956
	$ 19,020,000	$ 4,055,644	$ 23,075,644

Revenue Bonds

The Shawnee County Kansas Public Building Commission issued revenue bonds in 2018 to finance a renovation to the Kansas Expocentre in the amount of $29,925,000. The debt service for the Expocentre renovation will be paid by the County-wide ½ cent sales tax. In December 2022, the Shawnee County Public Building Commission issued revenue bonds to finance improvements facilities and sites operated by the County's Department of Corrections and the County's Parks and Recreation Department in the amount of $18,715,000. The debt service for this bond will be paid from the County's General Fund.

Annual debt service requirements to maturity for revenue bonds to be paid with pledged sales tax revenue are as follows:

Year	Principal Due	Interest Due	Total Due
2023	$ 3,205,000	$ 1,598,176	$ 4,803,176
2024	3,085,000	1,719,650	4,804,650
2025	3,220,000	1,587,300	4,807,300
2026	3,360,000	1,449,100	4,809,100
2027	3,505,000	1,304,800	4,809,800
2028-2032	16,895,000	4,132,050	21,027,050
2033-2037	7,730,000	1,313,325	9,043,325
	$ 41,000,000	$ 13,104,401	$ 54,104,401

The County has pledged future sales tax revenue relating to the Public Building Commission bonds. The pledged revenue at December 31, 2022 are as follows:

Date Issued	Description	Revenue Pledged	Amount of Revenue Pledged	Purpose of Debt	Terms of Committment	% of Revenue Pledged	P & I for 2022	Revenue Recognized in 2022
2018	Revenue Bonds	Sales Tax	$ 2,997,400	Facility Renovation	through 2033	35%-45%	$ 2,997,400	$ 9,923,385
2022	Revenue Bonds	Rents & Revenue	$ 0	Facility & Site Improvements	through 2037	0%	$ 0	$ 0

Finance Purchase Obligations

The County has entered into finance purchase agreements for vehicles and equipment. The gross amount of capital assets under finance purchases were $2,104,231. Amortization of these assets acquired under finance purchases are included with depreciation expense in the government-wide financial statements. The assets purchased under a capital lease serve as the collateral for the debt. The future minimum obligations are as follows:

2023	$ 602,350
2024	405,356
2025	355,179
2026	204,454
2027	98,947
	1,666,286
Less amounts representing interest	(255,651)
Present value of minimum lease payments	$ 1,410,635

Finance purchased assets as of December 31, 2022 are as follows:

Equipment	$ 3,046,955
Accumulated Depreciation	(1,630,500)
Total	$ 1,416,455

Bond Indebtedness

Kansas statutes restrict the level of the authorized and outstanding bonded indebtedness of the County to not more than 3% of the assessed value as adjusted by Kansas statute of all tangible property within such county, as certified to the County Clerk on the preceding October 1. For purposes of calculating the legal debt margin of the County, the following types of bonds are excluded from the total indebtedness of the County: (a) bonds issued for the purpose of refunding outstanding debt including bonds and matured coupons thereof, or judgments thereon; and (b) bonds issued to finance the purchase of land and certain improvements, and furnishing and equipping of the Shawnee County jail.

At December 31, 2022, based on the assessed valuation of $2,026,719,659 the general obligation limit was $60,701,589. After reduction for outstanding eligible general obligation bonds and notes, the County's net bonded indebtedness totaled $855,000 providing a general obligation debt margin of $59,846,589.

Conduit Debt

The County has issued industrial revenue bonds to finance the purchase of land and construction facilities leased to local businesses. The lease agreements provide for rentals sufficient to service the related bonds. The bonds and related interest are payable solely from lessee rentals and do not constitute general liabilities of the County.

The lessees have the option of purchasing the leased properties at any time during the lease periods for amounts sufficient to retire the related outstanding bonds. At the end of the lease periods, which conform to bond maturity schedules, the lessees may either purchase the property for a nominal amount or renew the lease annually at nominal amounts. Industrial revenue bonds at December 31, 2022 totaled $178,976,417.

The County has issued single family mortgage revenue bonds to finance the mortgage loans of first-time homeowners meeting certain income and purchase price requirements. The bonds are payable solely from the homeowner and do not constitute general liabilities of the County. Single family mortgage revenue bonds outstanding at December 31, 2022 totaled $1,019.

6. Joint Economic Development Organization (JEDO)

The County and the City of Topeka, Kansas (the City) entered into an interlocal agreement in November 2001 to create JEDO, a separate legal entity governed by a seven member board consisting of three County Commissioners, the City Mayor, Deputy Mayor and two City Council members. On August 3, 2004, County voters passed a one-half percent sales tax to finance economic development and countywide infrastructure development. In connection with the passage of the countywide sales tax, the County and City entered into a new interlocal agreement which rescinded the 2001 agreement. The sales tax went into effect January 1, 2005 and expired on December 31, 2016.

On April 19, 2016, the City of Topeka and Shawnee County entered into a new interlocal agreement related to the renewal of the countywide one-half percent sales tax commencing January 1, 2017 and set to expire on December 31, 2031. From the proceeds of the countywide one-half percent sales taxes, the agreement calls for JEDO to dedicate $5,000,000 annually for the purpose of supporting economic development priorities as established by the JEDO Board. After the initial $5,000,000 has been reserved, JEDO funds will be distributed to the County and City to complete the improvements and projects as set forth on the November 4, 2014 ballot. The distributions will be at 52% and 48% to the County and City, respectively.

For the year ended December 31, 2022, the County's sales tax revenue totaled $9,923,385. At December 31, 2022, the County was due $1,852,116 from the State of Kansas and $710,680 from JEDO, which is reported as due from other governments in the Sales Tax Fund. At December 31, 2022, the County owed GO Topeka $236,212 for economic development from the 2022 sales tax, which is reported as Due to other governments.

For the year ended December 31, 2022, the County used their portion of this sales tax for economic development through GO Topeka; transferred funds to the County Bridge Project Fund, a nonmajor capital project fund, for capital bridge projects; and expenditures for the renovation of the Expocentre in accordance with the interlocal agreement.

The audited financial statements of JEDO can be obtained from the City of Topeka, City Clerk's office, or the Shawnee County Clerk's office.

7. Employees' Retirement System

Plan Descriptions - Shawnee 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 provides retirement benefits, life insurance, disability income benefits and death benefits to the following statewide pension groups under one plan, as provided by K.S.A. 774, article 49:

- Public Employees
  - State/School employees
  - Local employees
- Police and Firemen (KP&F)
- Judges

Substantially all public employees in Kansas are covered by the Pension Plan. Participation by local political subdivisions is optional, but irrevocable once selected.

KPERS issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to KPERS (611 South Kansas Avenue, Suite 100, Topeka, KS 66603-3803), by calling 1-888-275-5737 or by visiting the KPERS website at www.kpers.org.

Benefits Provided – KPERS provides benefits, life insurance, disability income benefits, and death benefits. Benefits are established by statute and may only be changed by the General Assembly. Member employees (except police and fireman) with ten or more years of credited service, may retire as early as age 55 (police and fireman may be age 50 with 20 years of credited service), with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited serviced, or whenever an employee's combined age and years of credited service equal 85 (police and fireman' normal retirement ages are age 60 with 15 years of credited service, age 66 with 20 years, age 60 with 25 years, or any age with 36 years of service).

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, members may withdraw their contributions from their individual accounts, including interest. Members who withdraw their accumulated contributions lose all rights and privileges of membership. The accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74-4922.

Member employees choose one of seven payment options for their monthly retirement benefits. At retirement a member may receive a lump-sum payment of up to 50% of the actuarial present value of the member's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump sum. Benefit increases, including ad hoc post-retirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

The 2012 Legislature made changes affecting new hires, current member employees and employers. A new KPERS 3 cash balance retirement plan for new hires starting January 1, 2016, was created. Normal retirement age for KPERS 3 is 65 with five years of service or 30 years with 30 years of service. Early retirement is available at age 55 with ten years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

Contributions – K.S.A. 74-4919 and K.S.A 74-4920 establish the KPERS member-employee contributions 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, 2016. Effective January 1, 2016, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes the Police and Firemen (KP&F) member-employee contribution rate at 7.15% of covered salary. 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, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.9% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $4,633,960 for KPERS and $1,978,151 for KP&F for the year ended December 31, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Although KPERS administers one cost sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense are determined separately for each group of the plan. The County participates in the local (KPERS) group and the Police and Firemen (KP&F) group.

At December 31, 2022, the County reported a liability of $45,298,426 for KPERS and $20,531,339 for KP&F for its proportionate share of the KPERS' collective net pension liability. This net pension liability is generally liquidated by the General Fund. The collective net pension liability was measured by KPERS as of June 30, 2022, and the total pension liability used to calculate the collective net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the collective net pension liability was based on the ratio of the County's actual contributions to KPERS and KP&F, relative to the total employer and nonemployer contributions of the KPERS and KP&F for the fiscal year ended June 30, 2022. The contributions used exclude contributions made for prior service, excess benefits and irregular payments.

At June 30, 2022, the County's proportion and change from its proportion measured as of June 30, 2021 were as follows:

	Net pension liability as of December 31, 2022	Proportion as of June 30, 2022	Change in proportion from June 30, 2021
KPERS (local)	$ 45,298,426	2.279%	0.052%
KP&F	20,531,339	1.424%	-0.023%
	$ 65,829,765		

For the year ended December 31, 2022, the County recognized pension expense of $2,803,058 for KPERS and $363,392 for KP&F. At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 2,584,639	$ 81,195
Net difference between projected and actual earnings on pension plan investments	5,243,602	-
Changes in proportionate share	2,028,325	555,857
Changes in assumptions	9,879,101	-
County contributions subsequent to measurement date	3,537,100	-
Total	$ 23,272,767	$ 637,052

The $3,537,100 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as pension expense for the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as increases (decreases) to pension expense as follows:

Year ended December 31,	KPERS Deferred (Inflow)/Outflow of Resources
2023	$ 5,862,654
2024	4,847,186
2025	2,441,833
2026	5,719,588
2027	227,354
Total	$ 19,098,615

Deferred outflows and inflows of resources related to the difference between expected and actual plan experience, changes in proportionate share and changes in assumptions are being amortized over a closed period equal to the average of the expected service lives of all employees at the beginning of each measurement period. Deferred outflows of resources related to the difference between projected and actual earnings on pension plan investments is being amortized over a close five-year period.

Actuarial assumptions. The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method	Entry age normal
Price Inflation	2.75 percent
Salary Increase	3.50 to 12.00 percent, including price inflation
Investment Rate of Return	7.00 percent compounded annually, net of investment expense, and including price inflation

Mortality rates were based on the RP-2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2016.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study conducted for the period of January 1, 2016 through December 31, 2018.

The long term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage.

Best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, dated January 7, 2020, as provided by KPERS' investment consultant, are summarized in the following table:

Asset Class	Long-Term Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equities	23.50%	5.20%
Non-U.S. Equities	23.50%	6.40%
Alternatives	8.00%	9.50%
Real Estate	11.00%	4.45%
Yield Driven	8.00%	4.70%
Real Return	11.00%	3.25%
Fixed Income	11.00%	1.55%
Short-term investments	4.00%	0.25%
Total	100.00%	

Discount rate. The discount rate used by KPERS to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate was based on member and employer contributions as outlined below.

In KPERS, the Local employer does not necessarily contribute the full actuarial determined rate. Based on legislation first passed in 1993 and subsequent legislation, the employer contribution rates certified by the Board may not increase by more than the statutory cap. The statutory cap for Fiscal Year 2022 was 1.2 percent.

In recent years, the Legislature has made several changes to statutory rates that deviate from the scheduled contribution increases set under the caps established in 2012 for the State/School group.

Based on employer contribution history, it is a reasonable estimate that the State/School group contribution rate may not be certified at the statutory rate. It has been assumed that contribution rates will be made within the same range as have been seen in the past few years. Using this assumption actuarial modeling indicates that employer contribution rates for the State/School group are sufficient to avoid a depletion date.

Sensitivity of the County's proportionate share of the collective net pension liability to changes in the discount rate. The following table presents the County's proportionate share of the collective net pension liability calculated using the discount rate of 7.00%, as well as what the County's proportionate share of the collective net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate:

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
County's KPERS proportionate share of the net pension liability	$ 65,072,652	$ 45,298,426	$ 28,823,622
County's KP&F proportionate share of the net pension liability	28,161,736	20,531,339	14,182,408
	$ 93,234,388	$ 65,829,765	$ 43,006,030

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued KPERS financial report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas Avenue, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

8. Other Postemployment Benefits

In addition to providing pension benefits, the County provides postemployment health care benefits through two plans described below.

SHAWNEE COUNTY OTHER POSTEMPLOYMENT BENEFIT PLAN

***Plan description*:** The County offers postemployment health and dental insurance to retired employees. The benefits are provided through a single employer defined benefit postemployment healthcare plan administered by the County. Kansas statutes provide that postemployment healthcare benefits be extended to retired employees who have met age and/or service eligibility requirements until the individuals become eligible for Medicare coverage at age 65. The health insurance benefit provides the same coverage for retirees and their dependents as for active employees and their dependents. The benefit is available for selection at retirement. Eligibility is based on the retirement provisions of the Kansas Public Employees Retirement System for civilian employees and the Kansas Police and Firefighters Retirement System for police and firefighters. Spouses may continue benefits for up to 36 months after a retiree's death. The plan does not issue a stand-alone financial report.

Contributions: The County required retirees to pay 125% of the premiums charged to active participants. The rates being paid by retirees for benefits are typically lower than those if they had been rated as a separate group. The difference between these amounts is the implicit rate subsidy, which is considered other postemployment benefits (OPEB) under Governmental Accounting Standards Board Statement No. 75 (GASB Statement 75).

Employees covered by benefit terms: At December 31, 2022, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits	8
Active employees	851
	859

Total OPEB Liability: The County's total OPEB liability of $1,657,821 was measured as of December 31, 2022, and was determined by an actuarial valuation as of December 31, 2021. Standard update procedures were used to roll forward the total OPEB liability to December 31, 2022.

Actuarial methods and assumptions: The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

The major assumptions and methods used in this valuation are as follows:

Valuation Date	December 31, 2021
Measurement Date	December 31, 2022
Reporting Date	December 31, 2022
Actuarial Cost Method	Entry Age Normal (level percent of salary)
Medical Care Trend	6.50% decreasing by 0.10% per year down to 5.00%, and level thereafter
Discount Rate*	4.25% (based upon all years of projected payments discounted at the municipal bond rate of 4.25%)
Municipal Bond Rate Source	S&P Municipal Bond 20 Year High Grade Index
Actuary Assumptions	Based on an experience study conducted in 2020 using Kansas Public Employees Retirement System (KPERS) experience from 2016 - 2018
Mortality Assumptions	RP 2014 Mortality Tables adjusted for future mortality improvements using the MP-2016 fully generated improvement scale

*Implicit in this rate is an assumed rate of inflation of 2.50%

Changes in the Total OPEB Liability

Balance as of December 31, 2021	$	2,009,025
Changes for the year:		
Service cost		145,649
Interest		41,202
Changes in assumptions or other inputs		(408,359)
Differences between expected and actual experience		(86,231)
Contributions and payments made		(43,465)
Net changes		(351,204)
Balance as of December 31, 2022	$	1,657,821

Changes in assumptions: The discount rate was changed from 2.00% at the beginning of the year to 4.25% at the end of the year.

Sensitivity of the total OPEB liability to changes in the discount rate: The following presents the total OPEB liability of the County, as well as what the County's approximate total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.00 percent) or 1 percentage point higher (3.00 percent) than the current discount rate:

	1% Decrease 3.25%	Discount Rate 4.25%	1% Increase 5.25%
Total OPEB liability	$ 1,854,521	$ 1,657,821	$ 1,483,930

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates: The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (5.50 percent decreasing to 4.00 percent) or 1 percentage point higher (7.50 percent decreasing to 6.00 percent) than the current healthcare cost trend rates:

	1% Decrease (5.50% Decreasing to 4.00%)	Health Care Cost Trend Rates (6.50% Decreasing to 5.00%)	1% Increase (7.50% Decreasing to 6.00%)
Total OPEB liability	$ 1,431,276	$ 1,657,821	$ 1,931,867

OPEB Expense and deferred outflows and inflows of resources related to OPEB: For the year ended December 31, 2022, the County recognized OPEB expense of $384,495. At December 31, 2022, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ (790,745)
Changes of assumptions or other inputs	232,996	(1,529,544)
	$ 232,996	$ (2,320,289)

Amounts reported as the deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense over the average remaining service lives of plan participants (actives and retirees) as follows:

Years ending December 31:	
2023	$ (399,698)
2024	(399,698)
2025	(399,698)
2026	(399,698)
2027	(371,544)
Thereafter	(116,957)
	$ (2,087,293)

KPERS OTHER POSTEMPLOYMENT BENEFIT PLAN

Plan Description

Shawnee County participates in a multiple employer defined benefit other postemployment benefit (OPEB) plan (the Plan) which is administered by the Kansas Public Employees Retirement System (KPERS). The Plan provides long-term disability benefits and a life insurance benefit for disabled members to KPERS members, as provided by K.S.A. 74-04927. The Plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. However, because the trust's assets are used to pay employee benefits other than OPEB, the trust does not meet the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.* Accordingly, the Plan is considered to be administered on a pay-as-you-go basis.

Benefits

Benefits are established by statute and may be amended by the KPERS Board of Trustees. The Plan provides long-term disability benefits equal to 60 percent (prior to January 1, 2006, 66 2/3 percent) of annual compensation, offset by other benefits. Members receiving long-term disability benefits also receive credit towards their KPERS retirement benefits and have their group life insurance coverage continued under the waiver of premium provision.

The monthly long-term disability benefit is 60 percent of the member's monthly compensation, with a minimum of $100 and a maximum of $5,000. The monthly benefit is subject to reduction by deductible sources of income, which include Social Security primary disability or retirement benefits, workers' compensation benefits, other disability benefits from any other sources by reason of employment, and earnings from any form of employment. If the disability begins before age 60, benefits are payable while the disability continues until the member's 65th birthday or retirement date, whichever occurs first. If the disability begins after age 60, benefits are payable while the disability continues, for a period of five years or until the member retires, whichever occurs first. Benefit payments for disabilities caused or contributed to by substance abuse or non-biologically based mental illnesses are limited to the shorter of the term of the disability or 24 months per lifetime.

The death benefit paid to beneficiaries of disabled members is 150% of the greater of 1) the member's annual rate of compensation at the time of disability, or 2) the members previous 12 months of compensation at the time of the last date on payroll. If the member has been disabled for five or more years, the annual compensation or salary rate at the time of death will be indexed using the consumer price index, less one percentage point, to compute the death benefit. If a member is diagnosed as terminally ill with a life expectancy of 12 months or less, the member may be eligible to receive up to 100% of the death benefit rather than having the benefit paid to the beneficiary. If a member retires or disability benefits end, the member may convert the group life insurance coverage to an individual insurance policy.

Covered Employees

Shawnee County has the following employees covered by the Plan as of June 30, 2022:

Inactive employees or beneficiaries currently receiving benefits	10
Active employees	743
	753

Total OPEB Liability

Shawnee County's total OPEB liability of $1,222,173 was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022 as the measurement date, using the following actuarial assumptions:

Discount rate (based on the Bond Buyer General Obligation 20-Bond Municipal Index)	3.54% - measurement date 2.16% - preceeding measurement date
Valuation date	December 31, 2021
Measurement date	June 30, 2022
Inflation	2.75%
Payroll growth	3.00%
Actuarial cost method	Entry age normal

Mortality rates used for the death benefits were based on the RP-2014 Healthy Annuitant Mortality Table for Males and Females, adjusted for generational mortality improvement using Scale MP-2021. Mortality rates used for the disability benefits were based on the RP-2014 Disabled Life Table with generational mortality improvement using Scale MP-2021.

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study conducted for the period January 1, 2016 - December 31, 2018. Where consistent with the terms of the plan, actuarial assumptions affecting active employee liabilities have utilized the assumptions for KPERS as provided in the December 31, 2021 Actuarial Valuation reports for the pension plan.

Changes in Total OPEB Liability

Balance as of December 31, 2021	$ 1,664,270
Changes for the year:	
Service cost	161,553
Interest	37,980
Effects of economic/demographic gains or losses	(180,347)
Changes in assumptions or other inputs	(325,553)
Contributions and payments made	(135,730)
Net changes	(442,097)
Balance as of December 31, 2022	$ 1,222,173

Changes in Assumptions

The discount rate was changed for 2.16% at the beginning of the year to 3.54% at the end of the year.

Sensitivity Analysis to Changes in the Discount Rate

The following presents Shawnee County's total OPEB liability calculated using the discount rate of 3.54%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.54%) or 1 percentage point higher (4.54%) than the current rate:

	1% Decrease 2.54%	Discount Rate 3.54%	1% Increase 4.54%
Total OPEB liability	$ 1,273,744	$ 1,222,173	$ 1,170,125

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates: The health care cost trend rates do not affect liabilities related to the long-term disability benefits sponsored by KPERS.

OPEB Expense
For the year ended December 31, 2022, Shawnee County recognized OPEB expense of $(7,701), which includes the changes in the total OPEB liability, and the amortization of deferred outflows and inflows of resources for the current period.

Deferred Outflows and Inflows of Resources
At December 31, 2022, Shawnee County reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 198,309	$ (518,289)
Changes of assumptions or other inputs	95,976	(322,163)
	$ 294,285	$ (840,452)

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense over the average remaining service lives of plan participants (actives and retirees) as follows:

Years ending December 31:	
2023	$ (71,504)
2024	(71,504)
2025	(71,504)
2026	(69,798)
2027	(60,534)
Thereafter	(201,323)
	$ (546,167)

9. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disaster; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than those related to employee health benefits and workers' compensation claims. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

Self-Insurance Funds - The County has established internal service funds for self-insured workers' compensation and health and dental insurance. The workers' compensation program began in December 1986 and the health and dental insurance program began in January 1998 for all County employees. Funds are accumulated for payment of claims and insurance premiums through charges to the County funds. Currently, the County is funding the Workers' Compensation Reserve Fund with annual contributions from other funds based on an analysis of funding requirements for the reserve based on historical costs and expected future claims. The Health Insurance Administration Fund is funded with contributions made during each payroll period from the employer and the employees. The rates are based on past historical costs for individual and family coverage and expected future claims. Each plan is administered by a third party, which accumulates claims. The County has purchased a specific excess insurance policy that covers all individual workers' compensation claims in excess of $750,000 per occurrence. The State of Kansas places statutory limits on benefits for death resulting from injury to $300,000, and maximum benefits resulting in permanent total disability and temporary disability to $155,000 and $130,000, respectively, per claim and with an

unlimited amount for medical expenses. The County has purchased an excess insurance policy for health insurance with a $200,000 stop loss limit per individual and a 115 percent stop loss limit in aggregate health insurance. The annual maximum amount for dental insurance the County is responsible for is $1,500 per individual. Any expenses incurred above the maximums were reimbursed by the insurance companies.

General Liability - The County is also self-insured for general liability claims. All liability claims are reviewed and challenged if appropriate, by the County Councilor's office. Kansas statutes limit the liability in tort cases to $500,000.

The changes in health and dental insurance, workers' compensation and general liability claims payable for the years ended December 31, 2022 and 2021 are as follows:

	Health and Dental	Workers' Compensation	General Liability
Claims payable, December 31, 2020	$ 819,725	$ 3,565,843	$ -
Claims and changes in estimates	10,507,586	58,954	-
Claim payments	(10,487,826)	(1,000,911)	-
Claims payable, December 31, 2021	839,485	2,623,886	-
Claims and changes in estimates	10,737,579	972,289	100,001
Claim payments	(10,730,081)	(1,950,057)	(100,001)
Claims payable, December 31, 2022	$ 846,983	$ 1,646,118	$ -

The workers' compensation claims payable as of December 31, 2022 is recorded net of recoverables of approximately $1,810,000 from a stop loss policy in place.

10. Commitments and Contingencies

Federal Assistance

The County and its related entities have received significant financial assistance from various federal agencies in the form of grants and entitlements. Under the Single Audit Act, the purpose of which is to ensure compliance with terms and conditions specified in grant or other agreements, these programs are subject to audit by agents of the granting authority, and/or by independent public accountants. Management does not believe that liabilities for reimbursements, if any, will have a materially adverse effect upon the financial condition of the County.

Litigation

There are a number of claims and/or lawsuits to which the County is a party as a result of certain law enforcement activities, appraisals, injuries and various other matters and complaints arising in the ordinary course of County activities. The County management and legal counsel anticipate that other potential claims against the County including total disability and appraisal claims not covered by insurance, if any, resulting from such matters, would not materially affect the financial position of the County.

Encumbrances

Outstanding encumbrances at December 31, 2022 were as follows: General Fund $1,488,875 and other governmental funds $18,078,726.

11. Tax Abatements

Shawnee County enters into property tax abatement agreements with local businesses for the purpose of economic development within the County. These agreements are issued under Section 13 of Article 11 of the Kansas Constitution, which specifies that the property for which the exemption is granted will be used for manufacturing articles of commerce, conducting research and development or storing goods or commodities which are sold or traded in interstate commerce. The exemption may be granted for a maximum of ten years. The County's Statement of Policy and Procedure for Tax Exemptions and Incentives for Economic Development, Shawnee County Home Rule Resolution No. HR-2002-9, governs the issuance of tax exemptions with the County and dictates the procedures as follows: 1. The applicant shall apply for a tax exemption by filing a written application, 2. The County shall determine whether the requested tax exemption may be lawfully granted and should be granted, 3. The amount of the tax incentive will then be determined in accordance with the policy. The amount of County tax payments abated during 2022 was $3,756,190.

The City of Topeka has established a Neighborhood Revitalization Program (NRP) which provides tax rebates to property owners making improvements that raise the appraised value of residential property and commercial property by 10% and 20%, respectively. The program is intended to promote the revitalization of the City's intensive care, at-risk neighborhoods, historic properties and downtown by creating an incentive for the rehabilitation, conservation and redevelopment of these areas. A property tax rebate may be given based on the incremental increase in appraised value resulting from improvements made to a property in the targeted areas. These rebates are for a period of 10 years. The NRPs are authorized under City policy and Kansas Statute K.S.A. 12-117. The rebates are paid after the property taxes have been received. Therefore, no provision is necessary for recapturing taxes. The County's share of the rebates in 2022 was $959,500.

Shawnee County, Kansas
Required Supplementary Information
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual - General Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues:				
Taxes:				
Property	$ 92,278,764	$ 92,278,764	$ 91,745,964	$ (532,800)
Motor vehicle	10,169,405	10,169,405	10,185,695	16,290
Franchise	280,000	280,000	340,863	60,863
Intergovernmental	4,157,000	4,157,000	4,155,672	(1,328)
Charges for services	2,527,000	2,527,000	2,365,064	(161,936)
License, fines, fees and permits	2,160,385	2,160,385	2,249,201	88,816
Interest income	310,000	310,000	2,759,519	2,449,519
Special assessments	3,378,375	3,378,375	3,282,032	(96,343)
Other	3,171,699	3,171,699	2,516,199	(655,500)
Total revenues	118,432,628	118,432,628	119,600,209	1,167,581
Expenditures:				
Current:				
General government	16,812,602	14,845,527	14,550,314	295,213
Public safety and judicial	58,276,895	59,568,560	57,465,566	2,102,994
Public works, highways and streets	9,256,784	9,501,564	7,354,302	2,147,262
Health, welfare and education	5,822,460	5,852,163	5,749,765	102,398
Culture and recreation	16,643,500	17,065,265	15,711,739	1,353,526
Debt service:				
Principal retirement	6,621,570	6,621,570	6,621,570	-
Interest and fiscal charges	1,573,847	1,573,847	1,573,847	-
Capital outlay	10,000	10,000	360,625	(350,625)
Total expenditures	115,017,658	115,038,496	109,387,728	5,650,768
Excess of revenues over (under) expenditures	3,414,970	3,394,132	10,212,481	6,818,349
Other financing sources (uses)				
Proceeds from sale of capital assets	-	-	70,815	70,815
Transfers in	-	-	1,084,906	1,084,906
Transfers out	(3,414,970)	(3,394,132)	(8,021,837)	(4,627,705)
Total other financing sources (uses)	(3,414,970)	(3,394,132)	(6,866,116)	(3,471,984)
Net change in fund balances	$ -	$ -	3,346,365	$ 3,346,365
Fund Balance - Beginning of Year - Budget Basis,			32,889,637	
Fund Balance - End of Year - Budget Basis			36,236,002	
Current Year Encumbrances			1,488,875	
Fund Balance - End of Year - GAAP Basis			$ 37,724,877	
Net change			$ 3,346,365	
Encumbrances - beg of yr, as adjusted			(1,546,911)	
Encumbrances - end of yr			1,488,875	
Net change - GAAP			$ 3,288,329	

Budgetary Data

The County Commission adopted annual operating budgets for the general fund sub fund of the general fund. This sub fund is one of four sub funds of the general fund and is the only sub fund in the general fund required by Kansas Statute to have an adopted budget. As such, the above budgetary comparison schedule reports only the activity of the general fund sub fund.

Other funds were not budgeted as these funds are not required by Kansas Statute to have an adopted budget. The County's budget is adopted using the cash basis of accounting. Revisions to the budget can be made by the Commission. Legally, expenditures may not exceed the total amount of budgeted expenditures, as revised, in each fund. All annual appropriations lapse at year-end if not encumbered.

The County followed these procedures in establishing the budgetary data reflected in the financial statements, beginning in the prior year.

1. In early April, budget request worksheets were sent to each department.

2. By mid-May, departmental budget requests for the next year were submitted to the Audit Finance Department for review and compilation.

3. During July, budget hearings were held between the County Commission and each department to discuss the department's budget request.

4. The County Commission determined and notified the County Clerk by July 15th that they intended to exceed the Revenue Neutral Rate which was calculated based on the prior year's levied amount according to Kansas Statute.

5. During July and August, the County Commission had budget discussions during the regularly scheduled Commission meeting.

6. In late August, a public hearing was held to receive public input on the budget for the next year.

7. By Kansas Statute, the Board of County Commissioners had to adopt a budget for the following year by October 1.

SHAWNEE COUNTY, KANSAS
Required Supplementary Information
December 31, 2022

Share of the Collective Net Pension Liability
Kansas Public Employees Retirement System

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
County's proportion of the collective net pension liability:										
KPERS (local group)	2.279%	2.227%	2.193%	2.220%	2.215%	2.254%	2.250%	2.294%	2.343%	2.399%
KP&F (police & fireman)	1.424%	1.447%	1.455%	1.400%	0.872%	1.270%	1.167%	1.218%	1.289%	1.285%
County's proportionate share of the collective net pension liability	$ 65,829,765	$ 40,536,301	$ 55,972,457	$ 45,188,720	$ 39,258,043	$ 44,554,619	$ 45,642,895	$ 38,958,237	$ 37,297,921	$ 46,964,254
County's covered payroll (A)	$ 57,306,711	$ 54,393,884	$ 52,140,062	$ 51,277,217	$ 49,138,962	$ 48,548,945	$ 44,286,270	$ 43,019,027	$ 43,900,404	$ 43,744,125
County's proportionate share of the collective net pension liability as a percentage of its covered payroll	114.87%	74.52%	107.35%	88.13%	79.89%	91.77%	103.06%	90.56%	84.96%	107.36%
Plan fiduciary net position as a percentage of the total pension liability	69.75%	76.40%	66.30%	69.88%	68.88%	67.12%	65.10%	64.95%	66.60%	59.94%

(A) Covered payroll is measured as of the measurement date ending June 30.

Schedule of County's Contributions
Kansas Public Employees Retirement System

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	$ 6,004,642	$ 5,565,812	$ 5,385,584	$ 5,128,319	$ 4,207,038	$ 4,777,116	$ 4,757,766	$ 5,097,307	$ 4,589,518	$ 4,169,453
Contributions in relation to the contractually required contribution	$ 6,004,642	$ 5,565,812	$ 5,385,584	$ 5,128,319	$ 4,207,038	$ 4,777,116	$ 4,757,766	$ 5,097,307	$ 4,589,518	$ 4,169,453
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County's covered payroll (B)	$ 61,161,685	$ 55,359,219	$ 52,433,010	$ 52,235,119	$ 50,112,815	$ 48,644,276	$ 45,351,794	$ 43,514,314	$ 42,924,106	$ 44,190,470
Contributions as a percentage of covered payroll	9.82%	10.05%	10.27%	9.82%	8.40%	9.82%	10.49%	11.71%	10.69%	9.44%

(B) Covered payroll is measured as of the fiscal year end December 31.

Changes in benefit terms for KPERS. In the state fiscal year 2014, the KP&F group had a change in benefit terms. The Legislature increased this group's employee contributions to 7.15% and eliminated the reduction of employee contributions to 2.0% after 32 years of service. In addition, the maximum retirement benefit increased to 90% of final average salary (reached at 36 years of service). Before this change the maximum retirement benefit was limited to 80% of final average salary (reached at 32 years of service).

Effective January 1, 2014, KPERS 1 member's employee contribution rate increased to 5.0% and then on January 1, 2015, increased to 6.0%, with an increase in benefit multiplier to 1.85% for future years of service. For KPERS 2 members retiring after July 1, 2012, the cost of living adjustment (COLA) is eliminated, but members will receive a 1.85% multiplier for all years of service.

January 1, 2015, the KPERS 3 cash balance plan became effective. Members enrolled in this plan are ones first employed in a KPERS covered position on or after January 1, 2015, or KPERS 1 or KPERS 2 members who left employment before vesting and returned to employment on or after January 1, 2015. The retirement benefit is an annuity based on the account balance at retirement.

Shawnee County, Kansas

Required Supplementary Information
Schedule of Changes in Total OPEB Liability and Related Ratios - County Plan

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	$ 145,649	$ 135,512	$ 227,835	$ 220,642	$ 241,079
Interest	41,202	42,812	125,894	171,508	143,734
Changes in assumptions or other inputs	(408,359)	53,498	(1,695,397)	347,172	(253,368)
Differences between expected and actual experience	(86,231)	-	(432,121)	(801,393)	-
Benefit payments	(43,465)	(115,609)	(162,531)	(120,981)	(112,020)
Net change in total OPEB liability	(351,204)	116,213	(1,936,320)	(183,052)	19,425
Total OPEB liability—beginning	2,009,025	1,892,812	3,829,132	4,012,184	3,992,759
Total OPEB liability—ending	$ 1,657,821	$ 2,009,025	$ 1,892,812	$ 3,829,132	$ 4,012,184
Covered payroll	$ 54,281,270	$ 50,411,039	$ 44,258,881	$ 43,679,093	$ 42,527,121
Total OPEB liability as a percentage of covered payroll	3.05%	3.99%	4.28%	8.77%	9.43%

Notes to schedule:
2022 Changes of assumptions: The discount rate was changed from 2.00% at the beginning of the year to 4.25% at the end of the year.

2021 Changes of assumptions: The discount rate was changed from 2.25% at the beginning of the year to 2.00% at the end of the year.

2020 Changes of assumptions: The discount rate was changed from 3.26% at the beginning of the year to 2.25% at the end of the year. The mortality table was changed to RP 2014 from Pub-2010 in the prior year.

2019 Changes of assumptions: The discount rate was changed from 4.11% at the beginning of the year to 3.26% at the end of the year.

2018 Changes of assumption: The discount rate was changed from 3.44% at the beginning of the year to 4.11% at the end of the year.

2018 was the County's first year implementing GASB Statement No. 75 for the OPEB liability.

This schedule will become a 10-year schedule, as information becomes available, in accordance with GASB Statement No. 75 requirements.

Shawnee County, Kansas

Required Supplementary Information
Schedule of Changes in Total OPEB Liability and Related Ratios - KPERS Plan

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	$ 161,553	$ 155,882	$ 135,867	$ 127,632	$ 127,021
Interest	37,980	42,256	51,920	62,171	61,025
Effect of economic/demographic gains or losses	(180,347)	(200,943)	284,655	(201,837)	(157,048)
Changes of assumptions	(325,553)	3,112	115,836	21,706	(19,377)
Benefit payments	(135,730)	(183,433)	(175,404)	(106,983)	(113,770)
Net change in total OPEB liability	(442,097)	(183,126)	412,874	(97,311)	(102,149)
Total OPEB liability—beginning	1,664,270	1,847,396	1,434,522	1,531,833	1,633,982
Total OPEB liability—ending	$ 1,222,173	$ 1,664,270	$ 1,847,396	$ 1,434,522	$ 1,531,833
Covered payroll	$ 40,423,116	$ 39,082,710	$ 38,062,345	$ 37,858,329	$ 37,129,364
Total OPEB liability as a percentage of covered payroll	3.02%	4.26%	4.85%	3.79%	4.13%

Notes to schedule:

2022 Changes of assumptions: The discount rate was changed from 2.16% at the beginning of the year to 3.54% at the end of the year.

2021 Changes of assumptions: The discount rate was changed from 2.21% at the beginning of the year to 2.16% at the end of the year.

2020 Changes of assumptions: The discount rate was changed from 3.50% at the beginning of the year to 2.21% at the end of the year.

2019 Changes of assumptions: The discount rate was changed from 3.87% at the beginning of the year to 3.50% at the end of the year.

2018 Changes of assumptions: The discount rate was changed from 3.58% at the beginning of the year to 3.87% at the end of year.

2018 was the County's first year implementing GASB Statement No. 75 for the OPEB liability.

This schedule will become a 10-year schedule, as information becomes available, in accordance with GASB Statement No. 75 requirements.

Shawnee County, Kansas
Combining Balance Sheet - General Fund
December 31, 2022

	General Fund	Special Parks & Rec	Employee Retirement	Westlawn	Total General Fund
Assets					
Cash and short-term investments	$ 38,913,711	$ 1,324,230	$ 3,805,044	$ 61,925	$ 44,104,910
Taxes receivable, net	99,407,894	-	-	-	99,407,894
Accounts receivable, net	531,674	17,779	-	-	549,453
Interest receivable	761,784	-	-	-	761,784
Due from other governments	7,534	-	-	-	7,534
Due from other funds	1,398,598	-	-	-	1,398,598
Prepaids	1,034,843	57	-	-	1,034,900
Special assessments receivable, net	12,461,442	-	-	-	12,461,442
Total assets	$ 154,517,480	$ 1,342,066	$ 3,805,044	$ 61,925	$ 159,726,515
Liabilities, deferred inflows of resources and fund balances					
Liabilities:					
Accounts payable	$ 2,026,466	$ 56,463	$ -	$ 715	$ 2,083,644
Accrued expenditures	3,027,230	21,816	-	252	3,049,298
Unearned revenues	142,450	3,316	-	-	145,766
Total liabilities	5,196,146	81,595	-	967	5,278,708
Deferred inflows of resources:					
Unavailable revenue - property taxes	99,129,920	-	-	-	99,129,920
Unavailable revenue - special assessments	12,461,442	-	-	-	12,461,442
Unavailable revenue - other	4,762	-	-	-	4,762
Total deferred inflows of resources	111,596,124	-	-	-	111,596,124
Fund balances					
Nonspendable:					
Prepaid items	1,034,843	57	-	-	1,034,900
Committed:					
General government	3,910,957	-	-	-	3,910,957
Assigned:					
General government	-	-	3,805,044	-	3,805,044
Culture and recreation	-	1,260,414	-	-	1,260,414
Other purposes	-	-	-	60,958	60,958
Unassigned:	32,779,410	-	-	-	32,779,410
	37,725,210	1,260,471	3,805,044	60,958	42,851,683
Total liabilities, deferred inflows of resources and fund balances	$ 154,517,480	$ 1,342,066	$ 3,805,044	$ 61,925	$ 159,726,515

Shawnee County, Kansas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - General Fund
For the Year Ended December 31, 2022

	General Fund	Special Parks & Rec	Employee Retirement	Westlawn Cemetery	Eliminations	Total General Fund
Revenues:						
Taxes:						
Property	$ 91,745,964	$ -	$ -	$ -	$ -	$ 91,745,964
Motor vehicle	10,185,695	-	-	-	-	10,185,695
Franchise	340,863	-	-	-	-	340,863
Intergovernmental	4,155,672	-	-	-	-	4,155,672
Charges for services	2,365,064	2,477,325	-	80,380	-	4,922,769
License, fines, fees and permits	2,249,201	-	-	-	-	2,249,201
Interest income	2,759,519	-	-	-	-	2,759,519
Special assessments	3,282,032	-	-	-	-	3,282,032
Other	2,516,199	22,804	-	-	-	2,539,003
Total revenues	119,600,209	2,500,129	-	80,380	-	122,180,718
Expenditures:						
Current:						
General government	14,712,104	-	433,118	86,840	-	15,232,062
Public safety and judicial	57,440,939	-	-	-	-	57,440,939
Public works, highways and streets	7,364,138	-	-	-	-	7,364,138
Health, welfare and education	5,760,535	-	-	-	-	5,760,535
Culture and recreation	15,612,006	2,785,095	-	-	-	18,397,101
Debt service:						
Principal retirement	6,621,570	-	-	-	-	6,621,570
Interest and fiscal charges	1,573,847	-	-	-	-	1,573,847
Capital outlay	360,625	13,760	-	-	-	374,385
Total expenditures	109,445,764	2,798,855	433,118	86,840	-	112,764,577
Excess of revenues over (under) expenditures	10,154,445	(298,726)	(433,118)	(6,460)	-	9,416,141
Other financing sources (uses):						
Issuance of capital leases	-	742,991	-	-	-	742,991
Proceeds from sale of capital assets	70,815	-	-	-	-	70,815
Transfers in	1,084,906	-	272,346	-	(272,346)	1,084,906
Transfers out	(8,021,837)	(30,000)	-	-	272,346	(7,779,491)
Total other financing sources (uses)	(6,866,116)	712,991	272,346	-	-	(5,880,779)
Net change in fund balances	3,288,329	414,265	(160,772)	(6,460)	-	3,535,362
Fund balances - beginning of year	34,436,881	846,206	3,965,816	67,418	-	39,316,321
Fund balances - end of year	$ 37,725,210	$ 1,260,471	$ 3,805,044	$ 60,958	$ -	$ 42,851,683

Shawnee County, Kansas
Combining Balance Sheet - Nonmajor Governmental Funds
December 31, 2022

	Special Revenue Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Assets			
Cash and short-term investments	$ 24,739,610	$ 13,861,790	$ 38,601,400
Restricted cash and short-term investments	-	20,009,897	20,009,897
Taxes receivable, net	138,960	-	138,960
Accounts receivable, net	608,358	43,488	651,846
Interest receivable	1,177	-	1,177
Due from other governments	3,888,757	-	3,888,757
Prepaids	158,137	30,242	188,379
Total assets	$ 29,534,999	$ 33,945,417	$ 63,480,416
Liabilities, deferred inflows of resources and fund balances			
Liabilities:			
Accounts payable	$ 721,605	$ 619,395	$ 1,341,000
Accrued expenditures	340,897	4,727	345,624
Due to other governments	236,212	-	236,212
Due to other funds	814,407	598,030	1,412,437
Unearned revenues	524,269	-	524,269
Total liabilities	2,637,390	1,222,152	3,859,542
Deferred inflows of resources:			
Unavailable revenue - property taxes	138,668	-	138,668
Unavailable revenue - grants	482,181	-	482,181
Unavailable revenue - other	1,026,649	4,736	1,031,385
Total deferred inflows of resources	1,647,498	4,736	1,652,234
Fund balances			
Nonspendable:			
Prepaid items	158,137	30,242	188,379
Restricted:			
Public safety and judicial	2,185,481	-	2,185,481
Public works, highways and streets	4,291,043	-	4,291,043
Health, welfare and education	42,007	-	42,007
Capital projects	-	20,012,397	20,012,397
Economic development	10,672,461	-	10,672,461
Other purposes	3,809,031	-	3,809,031
Committed:			
Public safety and judicial	1,938,750	-	1,938,750
Assigned:			
Public safety and judicial	1,032,268	-	1,032,268
Public works, highways and streets	969	-	969
Culture and recreation	230,387	-	230,387
Capital projects	-	13,273,920	13,273,920
Health, welfare and education	1,371,764	-	1,371,764
Unassigned:	(482,187)	(598,030)	(1,080,217)
	25,250,111	32,718,529	57,968,640
Total liabilities, deferred inflows of resources and fund balances	$ 29,534,999	$ 33,945,417	$ 63,480,416

Shawnee County, Kansas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds
For the Year Ended December 31, 2022

	Special Revenue Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Revenues:			
Taxes:			
Property	$ 132,133	$ -	$ 132,133
Motor vehicle	11,214	-	11,214
Sales	10,119,067	-	10,119,067
911 emergency	1,195,292	-	1,195,292
Intergovernmental	9,412,824	763,301	10,176,125
Charges for services	3,847,704	326,960	4,174,664
License, fines, fees and permits	2,004,102	2,423	2,006,525
Interest income	5,954	4,592	10,546
Other	575,831	227,504	803,335
Total revenues	27,304,121	1,324,780	28,628,901
Expenditures:			
Current:			
General government	1,919,915	437,176	2,357,091
Public safety and judicial	5,788,049	261,966	6,050,015
Public works, highways and streets	1,088,938	-	1,088,938
Health, welfare and education	6,501,665	89,659	6,591,324
Culture and recreation	1,749,520	1,840,198	3,589,718
Economic development	1,517,045	-	1,517,045
Debt service:			
Principal retirement	2,025,299	2,025,000	4,050,299
Interest and fiscal charges	94,531	972,400	1,066,931
Bond issuance costs	-	254,668	254,668
Capital outlay	1,198,078	4,799,262	5,997,340
Total expenditures	21,883,040	10,680,329	32,563,369
Excess of revenues over (under) expenditures	5,421,081	(9,355,549)	(3,934,468)
Other financing sources (uses):			
Issuance of debt	37,995	18,715,000	18,752,995
Issuance of capital leases	67,717	98,185	165,902
Issuance premium on debt	-	1,547,480	1,547,480
Proceeds from sale of capital assets	61,425	26,173	87,598
Transfers in	3,873,896	10,729,154	14,603,050
Transfers out	(6,825,166)	(740,716)	(7,565,882)
Total other financing sources (uses)	(2,784,133)	30,375,276	27,591,143
Net change in fund balances	2,636,948	21,019,727	23,656,675
Fund balances - beginning of year	22,613,163	11,698,802	34,311,965
Fund balances - end of year	$ 25,250,111	$ 32,718,529	$ 57,968,640

Shawnee County, Kansas
Combining Balance Sheet - Nonmajor Special Revenue Funds
December 31, 2022

	Health Department	Sewers	Transient Guest Tax	Sales Tax	Special Alcohol & Drug Program	Corrections	911 Emergency	Register of Deeds Technology
Assets								
Cash and short-term investments	$ 1,443,185	$ 2,283,634	$ 54,684	$ 9,274,817	$ 10,565	$ 195,098	$ 1,083,951	$ 1,101,588
Taxes receivable, net	-	46,585	-	-	-	-	-	-
Accounts receivable, net	182,039	182,732	-	-	-	-	196,444	1,195
Interest receivable	-	-	-	-	-	-	-	-
Due from other governments	-	-	85,424	2,562,796	-	32,980	-	-
Prepaids	10,968	-	-	-	-	54	54,180	10,502
Total assets	$ 1,636,192	$ 2,512,951	$ 140,108	$ 11,837,613	$ 10,565	$ 228,132	$ 1,334,575	$ 1,113,285
Liabilities, deferred inflows of resources and fund balances								
Liabilities:								
Accounts payable	$ 49,459	$ 272,010	$ -	$ -	$ 10,565	$ 2,493	$ 4,345	$ 4,406
Accrued expenditures	106,292	-	-	-	-	51,768	-	1,482
Due to other governments	-	-	-	236,212	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	173,821	-	-
Total liabilities	155,751	272,010	-	236,212	10,565	228,082	4,345	5,888
Deferred inflows of resources:								
Unavailable revenue - property taxes	-	46,585	-	-	-	-	-	-
Unavailable revenue - grants	-	-	-	-	-	32,980	-	-
Unavailable revenue - other	97,709	-	-	928,940	-	-	-	-
Total deferred inflows of resources	97,709	46,585	-	928,940	-	32,980	-	-
Fund balances								
Nonspendable:								
Prepaid items	10,968	-	-	-	-	54	54,180	10,502
Restricted:								
Public safety and judicial	-	-	-	-	-	-	1,276,050	-
Public works, highways and streets	-	-	-	-	-	-	-	-
Health, welfare and education	-	-	-	-	-	-	-	-
Economic development	-	-	-	10,672,461	-	-	-	-
Other purposes	-	2,194,356	140,108	-	-	-	-	1,096,895
Committed:								
Public safety and judicial	-	-	-	-	-	-	-	-
Assigned:								
Public safety and judicial	-	-	-	-	-	-	-	-
Public works, highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Health, welfare, and education	1,371,764	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(32,984)	-	-
Total fund balances	1,382,732	2,194,356	140,108	10,672,461	-	(32,930)	1,330,230	1,107,397
Total liabilities, deferred inflows of resources and fund balances	$ 1,636,192	$ 2,512,951	$ 140,108	$ 11,837,613	$ 10,565	$ 228,132	$ 1,334,575	$ 1,113,285

Shawnee County, Kansas
Combining Balance Sheet - Nonmajor Special Revenue Funds
December 31, 2022

	Motor Vehicle	Special Liability	Special Highway, Bridge and Machinery	Other Special Revenue	Federal Grants	State Grants	Total Nonmajor Special Revenue Funds
Assets							
Cash and short-term investments	$ 164,715	$ 385,584	$ 4,290,988	$ 4,350,384	$ -	$ 100,417	$ 24,739,610
Taxes receivable, net	-	92,375	-	-	-	-	138,960
Accounts receivable, net	-	-	55	45,893	-	-	608,358
Interest receivable	-	-	-	1,177	-	-	1,177
Due from other governments	-	-	-	-	952,094	255,463	3,888,757
Prepaids	49,953	-	-	18,654	733	13,093	158,137
Total assets	$ 214,668	$ 477,959	$ 4,291,043	$ 4,416,108	$ 952,827	$ 368,973	$ 29,534,999
Liabilities, deferred inflows of resources and fund balances							
Liabilities:							
Accounts payable	$ 4,957	$ 8,204	$ -	$ 239,022	$ 58,945	$ 67,199	$ 721,605
Accrued expenditures	54,027	-	-	5,098	64,575	57,655	340,897
Due to other governments	-	-	-	-	-	-	236,212
Due to other funds	105,253	-	-	-	709,154	-	814,407
Unearned revenues	-	-	-	-	119,423	231,025	524,269
Total liabilities	164,237	8,204	-	244,120	952,097	355,879	2,637,390
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	92,083	-	-	-	-	138,668
Unavailable revenue - grants	-	-	-	-	301,061	148,140	482,181
Unavailable revenue - other	-	-	-	-	-	-	1,026,649
Total deferred inflows of resources	-	92,083	-	-	301,061	148,140	1,647,498
Fund balances							
Nonspendable:							
Prepaid items	49,953	-	-	18,654	733	13,093	158,137
Restricted:							
Public safety and judicial	-	-	-	909,431	-	-	2,185,481
Public works, highways and streets	-	-	4,291,043	-	-	-	4,291,043
Health, welfare and education	-	-	-	42,007	-	-	42,007
Economic development	-	-	-	-	-	-	10,672,461
Other purposes	-	377,672	-	-	-	-	3,809,031
Committed:							
Public safety and judicial	-	-	-	1,938,750	-	-	1,938,750
Assigned:							
Public safety and judicial	-	-	-	1,032,268	-	-	1,032,268
Public works, highways and streets	478	-	-	491	-	-	969
Culture and recreation	-	-	-	230,387	-	-	230,387
Health, welfare, and education	-	-	-	-	-	-	1,371,764
Unassigned	-	-	-	-	(301,064)	(148,139)	(482,187)
Total fund balances	50,431	377,672	4,291,043	4,171,988	(300,331)	(135,046)	25,250,111
Total liabilities, deferred inflows of resources and fund balances	$ 214,668	$ 477,959	$ 4,291,043	$ 4,416,108	$ 952,827	$ 368,973	$ 29,534,999

Shawnee County, Kansas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

	Health Department	Sewers	Transient Guest Tax	Sales Tax	Special Alcohol & Drug Program	Corrections	911 Emergency	Register of Deeds Technology
Revenues:								
Taxes:								
Property	$ -	$ 41,944	$ -	$ -	$ -	$ -	$ -	$ -
Motor vehicle	-	-	-	-	-	-	-	-
Sales	-	-	195,682	9,923,385	-	-	-	-
911 emergency	-	-	-	-	-	-	1,195,292	-
Intergovernmental	1,902,120	-	-	-	50,601	1,343,536	-	-
Charges for services	699,759	2,208,240	-	-	-	-	-	-
License, fines, fees and permits	-	-	-	-	-	-	-	365,085
Interest income	-	-	-	-	-	-	-	-
Other	97,113	1,205	-	-	-	115,089	-	-
Total revenues	2,698,992	2,251,389	195,682	9,923,385	50,601	1,458,625	1,195,292	365,085
Expenditures:								
Current:								
General government	-	-	-	-	-	-	-	348,357
Public safety and judicial	-	-	-	-	37,445	1,495,005	844,317	-
Public works, highways and streets	-	1,078,950	-	-	-	-	-	-
Health, welfare and education	3,851,076	-	-	-	-	-	-	-
Culture and recreation	-	-	71,906	19,772	-	-	-	-
Economic development	-	-	-	1,517,045	-	-	-	-
Debt service:								
Principal retirement	-	716,869	-	850,000	-	-	458,430	-
Interest and fiscal charges	-	52,961	-	-	-	-	41,570	-
Capital outlay	-	-	-	-	-	-	-	18,016
Total expenditures	3,851,076	1,848,780	71,906	2,386,817	37,445	1,495,005	1,344,317	366,373
Excess of revenues over (under) expenditures	(1,152,084)	402,609	123,776	7,536,568	13,156	(36,380)	(149,025)	(1,288)
Other financing sources (uses):								
Issuance of debt	-	37,995	-	-	-	-	-	-
Issuance of capital leases	23,602	-	-	-	-	-	-	44,115
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	2,130,943	-	-	-	-	-	-	-
Transfers out	(796,818)	(36,562)	-	(4,316,644)	(13,156)	-	-	-
Total other financing sources (uses)	1,357,727	1,433	-	(4,316,644)	(13,156)	-	-	44,115
Net change in fund balances	205,643	404,042	123,776	3,219,924	-	(36,380)	(149,025)	42,827
Fund balances - beginning of year	1,177,089	1,790,314	16,332	7,452,537	-	3,450	1,479,255	1,064,570
Fund balances - end of year	$ 1,382,732	$ 2,194,356	$ 140,108	$ 10,672,461	$ -	$ (32,930)	$ 1,330,230	$ 1,107,397

Shawnee County, Kansas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

	Motor Vehicle	Special Liability	Special Highway, Bridge and Machinery	Other Special Revenue	Federal Grants	State Grants	Total Nonmajor Special Revenue Funds
Revenues:							
Taxes:							
Property	$ -	$ 90,189	$ -	$ -	$ -	$ -	$ 132,133
Motor vehicle	-	11,214	-	-	-	-	11,214
Sales	-	-	-	-	-	-	10,119,067
911 emergency	-	-	-	-	-	-	1,195,292
Intergovernmental	11,725	-	-	297,793	3,818,374	1,988,675	9,412,824
Charges for services	-	-	-	939,705	-	-	3,847,704
License, fines, fees and permits	1,522,241	-	3,925	112,851	-	-	2,004,102
Interest income	-	-	-	5,954	-	-	5,954
Other	-	4,079	1,438	356,907	-	-	575,831
Total revenues	1,533,966	105,482	5,363	1,713,210	3,818,374	1,988,675	27,304,121
Expenditures:							
Current:							
General government	1,426,877	139,637	-	5,044	-	-	1,919,915
Public safety and judicial	-	-	-	1,677,735	72,886	1,660,661	5,788,049
Public works, highways and streets	-	-	9,988	-	-	-	1,088,938
Health, welfare and education	-	-	-	131,756	2,100,404	418,429	6,501,665
Culture and recreation	-	-	-	83,227	1,548,004	26,611	1,749,520
Economic development	-	-	-	-	-	-	1,517,045
Debt service:							
Principal retirement	-	-	-	-	-	-	2,025,299
Interest and fiscal charges	-	-	-	-	-	-	94,531
Capital outlay	-	-	699,452	138,718	325,892	16,000	1,198,078
Total expenditures	1,426,877	139,637	709,440	2,036,480	4,047,186	2,121,701	21,883,040
Excess of revenues over (under) expenditures	107,089	(34,155)	(704,077)	(323,270)	(228,812)	(133,026)	5,421,081
Other financing sources (uses):							
Issuance of debt	-	-	-	-	-	-	37,995
Issuance of capital leases	-	-	-	-	-	-	67,717
Proceeds from sale of capital assets	-	-	56,825	4,600	-	-	61,425
Transfers in	-	-	1,505,206	40,969	193,260	3,518	3,873,896
Transfers out	(105,253)	-	(1,556,298)	-	(435)	-	(6,825,166)
Total other financing sources (uses)	(105,253)	-	5,733	45,569	192,825	3,518	(2,784,133)
Net change in fund balances	1,836	(34,155)	(698,344)	(277,701)	(35,987)	(129,508)	2,636,948
Fund balances - beginning of year	48,595	411,827	4,989,387	4,449,689	(264,344)	(5,538)	22,613,163
Fund balances - end of year	$ 50,431	$ 377,672	$ 4,291,043	$ 4,171,988	$ (300,331)	$ (135,046)	$ 25,250,111

Shawnee County, Kansas
Combining Balance Sheet - Nonmajor Capital Project Funds
December 31, 2022

	Building and Maintenance	Bridge Projects	County Projects	Equipment	Infrastructure	Special Assessments	Certificates of Participation	Public Building Commission Fund	Total Nonmajor Capital Project Funds
Assets									
Cash and short-term investments	$ 5,386,910	$ 2,197,398	$ 1,158,644	$ 3,533,830	$ 1,582,508	$ -	$ 2,500	$ -	$ 13,861,790
Restricted cash and short-term investments	-	-	-	-	-	-	-	20,009,897	20,009,897
Accounts receivable, net	43,034	-	454	-	-	-	-	-	43,488
Prepaids	1,075	-	-	29,167	-	-	-	-	30,242
Total assets	$ 5,431,019	$ 2,197,398	$ 1,159,098	$ 3,562,997	$ 1,582,508	$ -	$ 2,500	$ 20,009,897	$ 33,945,417
Liabilities, deferred inflows of resources and fund balances (deficits)									
Liabilities:									
Accounts payable	$ 228,912	$ -	$ 1,269	$ 389,214	$ -	$ -	$ -	$ -	$ 619,395
Accrued expenditures	-	-	4,727	-	-	-	-	-	4,727
Due to other funds	-	-	-	-	-	598,030	-	-	598,030
Total liabilities	228,912	-	5,996	389,214	-	598,030	-	-	1,222,152
Deferred inflows of resources:									
Unavailable revenue - other	4,736	-	-	-	-	-	-	-	4,736
Total deferred inflows of resources	4,736	-	-	-	-	-	-	-	4,736
Fund balances (deficit)									
Nonspendable:									
Prepaid items	1,075	-	-	29,167	-	-	-	-	30,242
Restricted:									
Capital projects	-	-	-	-	-	-	2,500	20,009,897	20,012,397
Assigned:									
Capital projects	5,196,296	2,197,398	1,153,102	3,144,616	1,582,508	-	-	-	13,273,920
Unassigned	-	-	-	-	-	(598,030)	-	-	(598,030)
Total fund balances	5,197,371	2,197,398	1,153,102	3,173,783	1,582,508	(598,030)	2,500	20,009,897	32,718,529
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 5,431,019	$ 2,197,398	$ 1,159,098	$ 3,562,997	$ 1,582,508	$ -	$ 2,500	$ 20,009,897	$ 33,945,417

Shawnee County, Kansas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Project Funds
For the Year Ended December 31, 2022

	Building and Maintenance	Bridge Projects	County Projects	Equipment	Infrastructure	Special Assessments	Certificates of Participation	Public Building Commission Fund	Total Nonmajor Capital Project Funds
Revenues:									
Intergovernmental	$ 32,736	$ -	$ -	$ -	$ 730,565	$ -	$ -	$ -	$ 763,301
Charges for services	326,960	-	-	-	-	-	-	-	326,960
License, fines, fees and permits	-	-	2,423	-	-	-	-	-	2,423
Interest income	-	-	-	-	-	-	2,503	2,089	4,592
Other	150,735	-	76,769	-	-	-	-	-	227,504
Total revenues	510,431	-	79,192	-	730,565	-	2,503	2,089	1,324,780
Expenditures:									
Current:									
General government	130,963	-	306,213	-	-	-	-	-	437,176
Public safety and judicial	34,588	-	227,378	-	-	-	-	-	261,966
Health, welfare and education	89,659	-	-	-	-	-	-	-	89,659
Culture and recreation	1,837,573	-	-	-	-	-	-	2,625	1,840,198
Principal retirement	-	-	-	-	-	-	-	2,025,000	2,025,000
Interest and fiscal charges	-	-	-	-	-	-	-	972,400	972,400
Bond issuance costs	-	-	-	-	-	-	-	254,668	254,668
Capital outlay	197,799	2,066,507	-	2,008,011	524,395	2,550	-	-	4,799,262
Total expenditures	2,290,582	2,066,507	533,591	2,008,011	524,395	2,550	-	3,254,693	10,680,329
Excess of revenues over (under) expenditures	(1,780,151)	(2,066,507)	(454,399)	(2,008,011)	206,170	(2,550)	2,503	(3,252,604)	(9,355,549)
Other financing sources (uses):									
Issuance of debt	-	-	-	-	-	-	-	18,715,000	18,715,000
Issuance of capital leases	98,185	-	-	-	-	-	-	-	98,185
Issuance premium on debt	-	-	-	-	-	-	-	1,547,480	1,547,480
Proceeds from sale of capital assets	26,173	-	-	-	-	-	-	-	26,173
Transfers in	3,041,122	2,832,965	443,310	721,780	690,000	-	-	2,999,977	10,729,154
Transfers out	(5)	-	(6,246)	(718,510)	(15,913)	-	(42)	-	(740,716)
Total other financing sources (uses)	3,165,475	2,832,965	437,064	3,270	674,087	-	(42)	23,262,457	30,375,276
Net change in fund balances	1,385,324	766,458	(17,335)	(2,004,741)	880,257	(2,550)	2,461	20,009,853	21,019,727
Fund balances (deficits) - beginning of year	3,812,047	1,430,940	1,170,437	5,178,524	702,251	(595,480)	39	44	11,698,802
Fund balances (deficit) - end of year	$ 5,197,371	$ 2,197,398	$ 1,153,102	$ 3,173,783	$ 1,582,508	$ (598,030)	$ 2,500	$ 20,009,897	$ 32,718,529

Shawnee County, Kansas
Combining Statement of Net Position
Internal Service Funds
December 31, 2022

	Workers' Compensation	Health Insurance	Total
Assets			
Cash and short-term investments	$ 5,457,021	$ 9,615,687	$ 15,072,708
Accounts receivable, net	549,547	130,611	680,158
Due from other funds	13,839	-	13,839
Total assets	6,020,407	9,746,298	15,766,705
Liabilities			
Current liabilities			
Accounts payable	95,486	86,360	181,846
Claims payable	-	846,983	846,983
Total current liabilities	95,486	933,343	1,028,829
Noncurrent liabilities			
Claims payable	1,646,118	-	1,646,118
Total noncurrent liabilities	1,646,118	-	1,646,118
Deferred Inflow - other	-	119,742	119,742
Total liabilities	1,646,118	1,053,085	1,765,860
Net Position			
Unrestricted	4,278,803	8,693,213	12,972,016
Total net position	$ 4,278,803	$ 8,693,213	$ 12,972,016

Shawnee County, Kansas
Combining Statement of Revenues, Expenditures, and Changes in Net Position -
Internal Service Funds
For the Year Ended December 31, 2022

	Workers' Compensation	Health Insurance	Total
Operating Revenues:			
Charges for services	$ 2,071,297	$ 12,532,794	$ 14,604,091
Other	1,234,868	450,219	1,685,087
Total operating revenues	3,306,165	12,983,013	16,289,178
Operating Expenses:			
Personnel services	38,652	-	38,652
Contractual services	89,299	1,333,685	1,422,984
Claims	972,289	10,737,579	11,709,868
Other	-	7,498	7,498
Total operating expenses	1,100,240	12,078,762	13,179,002
Operating Income	2,205,925	904,251	3,110,176
Transfers in	13,839	-	13,839
Change in net position	2,219,764	904,251	3,124,015
Net position - beginning of year	2,059,039	7,788,962	9,848,001
Net position - end of year	$ 4,278,803	$ 8,693,213	$ 12,972,016

Shawnee County, Kansas
Combining Statement of Cash Flows -
Internal Service Funds
For the Year Ended December 31, 2022

	Workers' Compensation	Health Insurance	Total
Cash flows from operating activities:			
Receipts from interfund and other services	$ 2,756,618	$ 13,122,938	$ 15,879,556
Payments of claims and other	(1,938,873)	(12,124,348)	(14,063,221)
Payments to employees for services	(38,652)	-	(38,652)
Net cash provided by operating activities	779,093	998,590	1,777,683
Cash flows from noncapital financing activities:			
Increase in due from other funds	(4,267)	-	(4,267)
Transfers from other funds	13,839	-	13,839
Net cash provided by noncapital financing activities	9,572	-	9,572
Net increase in cash and short-term investments	788,665	998,590	1,787,255
Cash and short-term investments, beginning of year	4,668,356	8,617,097	13,285,453
Cash and short-term investments, end of year	$ 5,457,021	$ 9,615,687	$ 15,072,708
Reconciliation of operating income to net cash provided by operating activities			
Operating income	$ 2,205,925	$ 904,251	$ 3,110,176
Adjustments to reconcile operating income to net cash provided by operating activities:			
Change in assets and liabilities:			
Accounts receivable	(549,547)	20,183	(529,364)
Prepaid	4,997	-	4,997
Accounts payable and accrued expenses	95,486	(53,084)	42,402
Claims payable	(977,768)	7,498	(970,270)
Deferred Inflows	-	119,742	119,742
Net cash provided by operating activities	$ 779,093	$ 998,590	$ 1,777,683

Shawnee County, Kansas
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

	Tax Holding Accounts	Special Taxing Districts	Other	Total Custodial Funds
Assets				
Cash and investments	$ 172,326,375	$ 425,771	$ 3,118,215	$ 175,870,361
Tax receivable, net	-	551,927	-	551,927
Accounts receivable, net	-	-	84,641	84,641
Total assets	$ 172,326,375	$ 977,698	$ 3,202,856	$ 176,506,929
Liabilities				
Accounts payable	$ -	$ 5,358	$ 516,887	$ 522,245
Accrued expenditures	-	7,095	-	7,095
Due to taxing districts, governments, and others	172,326,375	-	10,000	172,336,375
Total liabilities	172,326,375	12,453	526,887	172,865,715
Net Position				
Restricted for others	-	965,245	2,675,969	3,641,214
Total net position	$ -	$ 965,245	$ 2,675,969	$ 3,641,214

Shawnee County, Kansas
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2022

	Tax Holding Accounts	Special Taxing Districts	Other	Total Custodial Funds
Additions				
Tax collections	$ 328,936,322	$ 1,268,600	$ 16,192,902	$ 346,397,824
Other	-	11,983	2,549,394	2,561,377
Total additions	328,936,322	1,280,583	18,742,296	348,959,201
Deductions				
Tax distributions	327,735,769	-	8,115,327	335,851,096
Other deductions	1,200,553	1,369,844	9,822,391	12,392,788
Total deductions	328,936,322	1,369,844	17,937,718	348,243,884
Net increase (decrease) in fiduciary net position	-	(89,261)	804,578	715,317
Net position - beginning of year	-	1,054,506	1,871,391	2,925,897
Net position - end of year	$ -	$ 965,245	$ 2,675,969	$ 3,641,214