DECATUR COUNTY, KANSAS
Oberlin, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2022

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

DECATUR COUNTY, KANSAS
Oberlin, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions
We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Decatur, Oberlin, Kansas, a Municipality, as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Decatur County, Kansas, as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Decatur County, Kansas, as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we

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

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

Supplementary Information

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

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
September 12, 2023

DECATUR COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General Funds							
General	$ 203,224	0	1,861,693	1,843,350	221,567	8,758	230,325
Special Purpose Funds:							
Road and Bridge	202,976	0	1,405,177	1,253,381	354,772	6,709	361,481
Special Bridge	313,779	0	332,326	97,149	548,956	0	548,956
Good Samaritan	16,329	0	46,814	63,069	74	0	74
Fair Premium	0	0	7,872	7,872	0	0	0
Fair Maintenance	0	0	107,134	18,660	88,474	0	88,474
Conservation	0	0	22,681	22,681	0	0	0
Hospital Maintenance	0	0	670,643	670,643	0	0	0
County Health	203,071	0	191,336	197,163	197,244	0	197,244
County Health Capital Outlay	38,953	0	30,000	0	68,953	0	68,953
Mental Health	0	0	26,644	26,644	0	0	0
Mental Retardation	0	0	29,679	29,679	0	0	0
Noxious Weed	5,537	0	225,821	231,358	0	517	517
Noxious Weed Capital Outlay	41,737	0	30,820	6,231	66,326	0	66,326
Election	44,989	0	67,042	73,189	38,842	7,287	46,129
Employee Benefits	666,286	0	1,760,288	1,372,975	1,053,599	0	1,053,599
Senior Citizens	4,464	0	39,573	44,037	0	1,948	1,948
Special Alcohol and Drug Programs	12,931	0	3,043	2,000	13,974	0	13,974
Special Parks and Recreation	6,401	0	1,489	0	7,890	0	7,890
Museum	0	0	20,179	20,179	0	0	0
Economic Development	0	0	33,078	33,078	0	0	0
Emergency 911	11,409	0	144	2,717	8,836	0	8,836
Wireless 911	190,264	0	65,566	39,056	216,774	0	216,774
Rural Fire District No. 1	100,016	0	183,451	200,000	83,467	1,357	84,824
Special Road Machinery	637,348	0	208,311	199,892	645,767	0	645,767
County Equipment Reserve	617,592	0	244,331	215,420	646,503	0	646,503

(Continued)

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

DECATUR COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Fire Equipment	$ 374,883	0	9,181	320,508	63,556	0	63,556
Special Vehicle	1,876	0	35,203	36,408	671	0	671
Register of Deeds Technology	16,750	0	5,584	2,165	20,169	0	20,169
County Treasurer Technology	2,400	0	1,396	2,517	1,279	0	1,279
County Clerk Technology	2,089	0	1,396	1,581	1,904	0	1,904
Attorney's Training	4,382	0	555	280	4,657	65	4,722
Bad Check Trust Fund	1,404	0	10	0	1,414	0	1,414
Jail Equipment Reserve	2,748	0	0	0	2,748	0	2,748
Ambulance Memorial	5,608	0	1,050	0	6,658	0	6,658
Rural Fire District Memorial	15,660	0	0	13,046	2,614	0	2,614
Summer Recreation Memorial	13,041	0	0	3,645	9,396	0	9,396
Good Samaritan Memorial	391,402	0	942	311,048	81,296	0	81,296
Special Law Enforcement Trust	13,053	0	1,916	0	14,969	0	14,969
Sheriff VIN	9,295	0	7,100	800	15,595	0	15,595
ARPA Grant	12,000	0	274,556	45,213	241,343	0	241,343
Pending Civil Forfeiture	473	0	0	473	0	0	0
Oil & Gas Depletion	413,422	0	0	0	413,422	0	413,422
Daycare	0	0	65,145	52,017	13,128	75	13,203
Bond and Interest Funds:							
Bond and Interest	86,951	0	48,469	48,359	87,061	0	87,061
Business Funds:							
County Ambulance	101,525	0	518,798	516,768	103,555	944	104,499
Ambulance Special Equipment	168,325	0	123,787	0	292,112	0	292,112
Trust Funds:							
History Books	583	0	72	0	655	0	655
Total Primary Government	4,955,176	0	8,710,295	8,025,251	5,640,220	27,660	5,667,880

(Continued)

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

DECATUR COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entity:							
Decatur County Fair Board:							
General	$ 52,293	0	25,787	23,479	54,601	0	54,601
Premiums	27,816	0	7,789	6,353	29,252	0	29,252
Entertainment	14,772	0	16,430	5,908	25,294	0	25,294
Total Related Muncipal Entity	94,881	0	50,006	35,740	109,147	0	109,147
Total Reporting Entity (Excluding Agency Funds)	$ **5,050,057**	**0**	**8,760,301**	**8,060,991**	**5,749,367**	**27,660**	**5,777,027**

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

DECATUR COUNTY, KANSAS
Composition of Cash
Regulatory Basis
For the Year Ended December 31, 2022

Primary Government:		
Cash on hand - Treasurer	$	625
Cash on hand - Register of Deeds		50
Farmers Bank & Trust - Oberlin, Kansas		
NOW Account		6,363,915
Certificates of Deposit		800,000
FNB Bank- Oberlin, Kansas		
NOW Accounts		216,730
Checking Accounts		1,579,914
Money Market Accounts		3,143,638
The Bank - Oberlin, Kansas		
NOW Account		326,345
Checking Accounts		69,336
Money Market Accounts		81,296
Total Cash		12,581,849
Agency Funds per Schedule 3		(6,913,969)
Total Primary Government		5,667,880
Related Municipal Entities:		
Decatur County Fair Board:		
The Bank - Oberlin, Kansas		
NOW Account		55,650
Checking Account		14,713
Farmers Bank & Trust - Oberlin, Kansas		
NOW Account		38,784
Total Related Municipal Entities		109,147
Total Reporting Entity per Statement 1, Page 3	$	**5,777,027**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

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

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

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2022:

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

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

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

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

Trust fund – funds used to report assets held in trust for benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

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

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

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

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

Budgetary Information

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

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

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

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

4. Adoption of final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

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

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

Business Fund:
- Ambulance Special Equipment

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

2. **Stewardship, Compliance and Accountability**

No statutory violations were noted for the year ended December 31, 2022.

3. **Deposits and Investments**

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

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the County's carrying amount of deposits was $12,581,174 and the bank balance was $13,148,673. The bank balance was held by three banks resulting in a concentration of credit risk.

Of the bank balance, $752,887 was covered by federal depository insurance and $12,395,786 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2022, the Fair Board's carrying amount of deposits was $109,147 and the bank balance was $109,317. The bank balance was held by two banks resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2022, the County held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from Decatur County, Kansas, were $171,157 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the county's proportionate share of the collective net pension liability reported by KPERS was $1,870,670. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the 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 net pension liability was based on the ratio of the county's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

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

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

Vacation Pay

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

Sick Leave

The County's policy regarding sick leave is to allow full time employees to accumulate one day per month. No more than thirty sick leave days may be carried over from one calendar year to the next. Unused sick leave is not paid upon termination of the employee and therefore, the cost of accumulated sick leave has not been accrued by the County as of December 31, 2022.

Comp and Flex Time

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

6. Interfund Transactions

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	195,448
County Health	County Health Capital Outlay	K.S.A. 65-204	30,000
Special Vehicle	General	K.S.A. 8-145	1,876
Road and Bridge	Special Machinery	K.S.A. 68-141g	200,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	12,548
County Ambulance	Ambulance Special Equipment	K.S.A. 12-110d	123,787
Rural Fire Department	Special Fire Equipment	K.S.A. 19-3623e	9,181
Election	Equipment Reserve	K.S.A. 19-119	20,498
Senior Citizens	Equipment Reserve	K.S.A. 19-119	5,210

7. Risk Management

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

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

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

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

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

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

8. **Claims and Judgments**

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

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

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

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

The estimate of closure and post-closure care liability at year-end would be $226,465. This liability is based on the use of 25.10 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of $675,787 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2022. The County expects the landfill to continue to operate for approximately 51 years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post closure care cost.

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

11. **Subsequent Events**

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

12. **Long-Term Debt**

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

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

Changes in long-term liabilities for Decatur County, Kansas for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases:									
Caterpillar Motor Graders	3.35%	09/30/19	387,000	9/30/24	239,807	0	77,316	162,491	8,034
Caterpillar Scraper	3.35%	09/30/19	84,900	9/30/24	52,608	0	16,961	35,647	1,762
Caterpillar Motor Graders	3.35%	10/01/19	240,300	10/1/24	148,866	0	47,998	100,868	4,997
Skid Steer	2.25%	10/16/20	32,818	10/26/25	26,491	0	6,406	20,085	607
Total Finance Leases					467,772	0	148,681	319,091	15,400
Revenue Bond:									
Series 2008 - Hospital Revenue Bond	4.13%	02/22/08	650,000	02/22/28	289,222	0	36,429	252,793	11,930
Total Contractual Indebtedness					**756,994**	**0**	**185,110**	**571,884**	**27,330**

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

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

	2023	2024	2025	2026	2027	2028-2032	Total
PRINCIPAL							
Finance Leases:							
Caterpillar Motor Graders	79,906	82,585	0	0	0	0	162,491
Caterpillar Scraper	17,529	18,118	0	0	0	0	35,647
Caterpillar Motor Graders	49,607	51,261	0	0	0	0	100,868
Skid Steer	6,550	6,698	6,837	0	0	0	20,085
Total Finance Leases	153,592	158,662	6,837	0	0	0	319,091
Revenue Bond:							
Series 2008 - Hospital Revenue Bond	37,931	39,496	41,105	42,821	44,587	46,853	252,793
TOTAL PRINCIPAL	**191,523**	**198,158**	**47,942**	**42,821**	**44,587**	**46,853**	**571,884**
INTEREST							
Finance Leases:							
Caterpillar Motor Graders	5,444	2,767	0	0	0	0	8,211
Caterpillar Scraper	1,194	607	0	0	0	0	1,801
Caterpillar Motor Graders	3,389	1,737	0	0	0	0	5,126
Caterpillar Motor Graders	463	316	176	0	0	0	955
Total Finance Leases	10,490	5,427	176	0	0	0	16,093
Revenue Bond:							
Series 2008 - Hospital Revenue Bond	10,428	8,863	7,254	5,538	3,772	1,933	37,788
TOTAL INTEREST	**20,918**	**14,290**	**7,430**	**5,538**	**3,772**	**1,933**	**53,881**
TOTAL PRINCIPAL AND INTEREST	**$ 212,441**	**212,448**	**55,372**	**48,359**	**48,359**	**48,786**	**625,765**

DECATUR COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

DECATUR COUNTY, KANSAS SCHEDULE 1

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 1,795,892	47,458	1,843,350	1,843,350	0
Special Purpose Funds:					
Road and Bridge	1,266,420	155,965	1,422,385	1,253,381	(169,004)
Special Bridge	400,000	0	400,000	97,149	*
Good Samaritan	45,000	19,142	64,142	63,069	(1,073)
Fair Premium	8,000	0	8,000	7,872	(128)
Fair Maintenance	19,000	88,474	107,474	18,660	(88,814)
Conservation	23,000	0	23,000	22,681	(319)
Hospital Maintenance	680,000	0	680,000	670,643	(9,357)
County Health	190,000	66,909	256,909	197,163	(59,746)
County Health Capital Outlay	31,148	0	31,148	0	(31,148)
Mental Health	27,000	0	27,000	26,644	*
Mental Retardation	30,100	0	30,100	29,679	*
Noxious Weed	252,000	2,430	254,430	231,358	(23,072)
Noxious Weed Capital Outlay	50,114	0	50,114	6,231	(43,883)
Election	70,000	3,189	73,189	73,189	0
Employee Benefits	1,809,500	113,964	1,923,464	1,372,975	(550,489)
Senior Citizens	45,000	0	45,000	44,037	(963)
Special Alcohol and Drug Programs	16,115	0	16,115	2,000	(14,115)
Special Parks & Recreation	7,195	0	7,195	0	(7,195)
Museum	20,500	0	20,500	20,179	(321)
Economic Development	34,000	0	34,000	33,078	(922)
Emergency 911	12,775	0	12,775	2,717	(10,058)
Wireless 911	139,910	0	139,910	39,056	(100,854)
Rural Fire District No. 1	200,000	0	200,000	200,000	0
Bond & Interest Funds:					
Bond and Interest	83,359	0	83,359	48,359	(35,000)
Business Funds:					
County Ambulance	516,768	0	516,768	516,768	0

* Exempt from the Budget Law

DECATUR COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Receipts:		Actual	Budget	Variance Over (Under)
Taxes				
Ad Valorem Property	$	1,126,555	1,148,002	(21,447)
Delinquent		14,352	9,000	5,352
Motor Vehicle		46,237	48,294	(2,057)
Recreational Vehicle		1,983	1,770	213
Tax Foreclosure		2,501	250	2,251
16/20M Tax		9,016	8,593	423
Commercial Vehicle		3,829	3,922	(93)
Excise		25	0	25
County-Wide Sales Tax		305,676	200,000	105,676
Intergovernmental				
Local Alcoholic Liquor		1,275	1,000	275
Mineral Production		16,546	6,000	10,546
District Coroner		162	250	(88)
Licenses, Fees and Permits				
Mortgage Registrations		549	0	549
County Official Fees		45,185	30,000	15,185
Court Fees and Restitution		6,046	4,500	1,546
Antique Fees		1,475	2,000	(525)
Copy/Fax Fees		708	2,000	(1,292)
Summer Recreation Fees		3,202	3,000	202
Other Licenses, Fees and Permits		2,760	2,500	260
Charges for Services				
Recycling		11,077	0	11,077
Landfill		62,637	40,000	22,637
Dispatch		68,706	68,000	706
Public Transportation Grant		0	20,000	(20,000)
Interest on Idle Funds		44,089	40,000	4,089
Interest on Tax Collections		15,737	25,000	(9,263)
Donations - Public Transportation		1,224	0	1,224
Miscellaneous		20,807	0	20,807
Reimbursed Expense		47,458	0	47,458
Transfer from Special Vehicle		1,876	0	1,876
Total Receipts	$	1,861,693	**1,664,081**	**197,612**

DECATUR COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

(Continued)	Actual	Budget	Variance Over (Under)
Expenditures:			
County Commissioners	$ 74,356	70,000	4,356
County Clerk	128,781	125,000	3,781
County Treasurer	111,492	109,080	2,412
County Attorney	97,500	93,000	4,500
Register of Deeds	88,538	89,927	(1,389)
Sheriff	200,423	211,000	(10,577)
Unified Court	23,928	27,500	(3,572)
Court Attorney Fees	66,548	23,000	43,548
Courthouse General	201,737	280,000	(78,263)
Appraiser	116,980	121,820	(4,840)
Coroner	7,091	3,000	4,091
Emergency Preparedness	16,665	18,000	(1,335)
Dispatch	182,729	181,565	1,164
Public Transportation	51,974	44,000	7,974
Landfill	144,757	104,500	40,257
County Jail	61,090	80,000	(18,910)
Recycling	22,800	36,000	(13,200)
Summer Recreation	8,779	12,500	(3,721)
Special County General	35,320	25,000	10,320
ROZ Program	6,414	26,000	(19,586)
Other	0	15,000	(15,000)
Transfer to Equipment Reserve	195,448	100,000	95,448
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	47,458	(47,458)
Total Expenditures	1,843,350	**1,843,350**	**0**
Receipts Over (Under) Expenditures	18,343		
Unencumbered Cash, Beginning	203,224		
Unencumbered Cash, Ending	$ **221,567**		

DECATUR COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 446,741	455,351	(8,610)
Delinquent	5,654	4,000	1,654
Motor Vehicle	14,241	14,788	(547)
Recreational Vehicle	611	542	69
16/20M Tax	4,013	2,630	1,383
Commercial Vehicle	1,205	1,201	4
Excise	8	0	8
Intergovernmental			
State of Kansas	273,608	240,000	33,608
Miscellaneous	2,023	0	2,023
Sale of Assets	1,108	0	1,108
Reimbursed Expense	655,965	500,000	155,965
Total Receipts	1,405,177	**1,218,512**	**186,665**
Expenditures:			
Personal Services	489,017	521,420	(32,403)
Contractual Services	148,430	145,000	3,430
Commodities	404,562	400,000	4,562
Capital Outlay	11,372	50,000	(38,628)
Transfer to Special Road Machinery	200,000	150,000	50,000
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	155,965	(155,965)
Total Expenditures	1,253,381	**1,422,385**	**(169,004)**
Receipts Over (Under) Expenditures	151,796		
Unencumbered Cash, Beginning	202,976		
Unencumbered Cash, Ending	$ **354,772**		

DECATUR COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 122,706	125,043	(2,337)
Delinquent	1,836	460	1,376
Motor Vehicle	5,848	0	5,848
Recreational Vehicle	251	0	251
16/20M Tax	1,196	0	1,196
Commercial Vehicle	489	0	489
Reimbursements	200,000	0	200,000
Total Receipts	332,326	**125,503**	**206,823**
Expenditures:			
Contractual Services	21,800	400,000	(378,200)
Commodities	75,349	0	75,349
Total Expenditures	97,149	**400,000**	**(302,851)**
Receipts Over (Under) Expenditures	235,177		
Unencumbered Cash, Beginning	313,779		
Unencumbered Cash, Ending	$ **548,956**		

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

DECATUR COUNTY, KANSAS
GOOD SAMARITAN FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 24,913	25,360	(447)
Delinquent	417	250	167
Motor Vehicle	2,041	2,158	(117)
Recreational Vehicle	88	79	9
16/20M Tax	50	384	(334)
Commercial Vehicle	163	175	(12)
Reimbursed Expense	19,142	0	19,142
Total Receipts	46,814	**28,406**	**18,408**
Expenditures:			
Contractual	18,248	20,000	(1,752)
Capital Outlay	44,821	25,000	19,821
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	19,142	(19,142)
Total Expenditures	63,069	**64,142**	**(1,073)**
Receipts Over (Under) Expenditures	(16,255)		
Unencumbered Cash, Beginning	16,329		
Unencumbered Cash, Ending	$ **74**		

DECATUR COUNTY, KANSAS
FAIR PREMIUM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem	$ 7,300	7,465	(165)
Delinquent	110	60	50
Motor Vehicle	348	363	(15)
Recreational Vehicle	15	13	2
16/20M Tax	70	65	5
Commercial Vehicle	29	30	(1)
Total Receipts	7,872	**7,996**	**(124)**
Expenditures:			
Appropriations	7,872	**8,000**	**(128)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
FAIR MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 17,364	17,727	(363)
Delinquent	232	140	92
Motor Vehicle	833	874	(41)
Recreational Vehicle	36	32	4
16/20M Tax	127	156	(29)
Commercial Vehicle	68	71	(3)
Reimbursed Expense	88,474	0	88,474
Total Receipts	107,134	**19,000**	**88,134**
Expenditures:			
Appropriations	18,660	19,000	(340)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	88,474	(88,474)
Total Expenditures	18,660	**107,474**	**(88,814)**
Receipts Over (Under) Expenditures	88,474		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **88,474**		

DECATUR COUNTY, KANSAS
CONSERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	21,045	21,456	(411)
Delinquent		309	180	129
Motor Vehicle		1,008	1,053	(45)
Recreational Vehicle		43	39	4
16/20M Tax		193	187	6
Commercial Vehicle		83	85	(2)
Total Receipts		22,681	**23,000**	**(319)**
Expenditures:				
Appropriations		22,681	**23,000**	**(319)**
Receipts Over (Under) Expenditures		0		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**0**		

DECATUR COUNTY, KANSAS
HOSPITAL MAINTENANCE
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 621,882	633,803	(11,921)
Delinquent	9,340	6,000	3,340
Motor Vehicle	29,709	31,022	(1,313)
Recreational Vehicle	1,274	1,138	136
16/20M Tax	5,958	5,518	440
Commercial Vehicle	2,480	2,519	(39)
Total Receipts	670,643	**680,000**	**(9,357)**
Expenditures:			
Appropriation	670,643	**680,000**	**(9,357)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	60,011	61,130	(1,119)
Delinquent		1,630	0	1,630
Motor Vehicle		5,302	5,546	(244)
Recreational Vehicle		227	203	24
16/20M Tax		941	986	(45)
Commercial Vehicle		437	450	(13)
Excise		3	0	3
Grants		62,396	0	62,396
Health Care Charges		25,624	0	25,624
Donations		30,252	0	30,252
Reimbursed Expense		4,513	0	4,513
Total Receipts		191,336	**68,315**	**123,021**
Expenditures:				
Personal Services		113,194	108,000	5,194
Contractual Services		11,102	12,000	(898)
Commodities		37,239	70,000	(32,761)
Capital Outlay		4,513	0	4,513
Miscellaneous		1,115	0	1,115
Transfer to County Health Capital Outlay		30,000	0	30,000
Adjustment for Qualifying Budget Credit:				
Excess Grants & Reimbursements		0	66,909	(66,909)
Total Expenditures		197,163	**256,909**	**(59,746)**
Receipts Over (Under) Expenditures		(5,827)		
Unencumbered Cash, Beginning		203,071		
Unencumbered Cash, Ending	$	**197,244**		

DECATUR COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from County Health	$ 30,000	**0**	**30,000**
Expenditures:			
Capital Outlay	0	31,148	(31,148)
Transfer to County Health	0	0	0
Total Expenditures	0	**31,148**	**(31,148)**
Receipts Over (Under) Expenditures	30,000		
Unencumbered Cash, Beginning	38,953		
Unencumbered Cash, Ending	$ **68,953**		

DECATUR COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 24,726	25,173	(447)
Delinquent	369	250	119
Motor Vehicle	1,166	1,217	(51)
Recreational Vehicle	50	45	5
16/20M Tax	236	216	20
Commercial Vehicle	97	99	(2)
Total Receipts	26,644	**27,000**	**(356)**
Expenditures:			
Appropriations	26,644	**27,000**	**(356)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

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

DECATUR COUNTY, KANSAS
MENTAL RETARDATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	*Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	27,547	28,048	(501)
Delinquent		410	300	110
Motor Vehicle		1,295	1,352	(57)
Recreational Vehicle		56	50	6
16/20M Tax		263	240	23
Commercial Vehicle		108	110	(2)
Total Receipts		29,679	**30,100**	**(421)**
Expenditures:				
Appropriations		29,679	**30,100**	**(421)**
Receipts Over (Under) Expenditures		0		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**0**		

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

DECATUR COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 134,913	137,488	(2,575)
Delinquent	1,456	1,000	456
Motor Vehicle	5,511	5,803	(292)
Recreational Vehicle	236	213	23
16/20M Tax	464	1,032	(568)
Commercial Vehicle	446	471	(25)
Sales	80,365	100,000	(19,635)
Reimbursed Expense	2,430	0	2,430
Total Receipts	225,821	**246,007**	**(20,186)**
Expenditures:			
Personal Services	100,874	82,000	18,874
Contractual Services	12,806	20,000	(7,194)
Commodities	104,077	130,000	(25,923)
Capital Outlay	1,053	0	1,053
Transfer to Noxious Weed Capital Outlay	12,548	20,000	(7,452)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	2,430	(2,430)
Total Expenditures	231,358	**254,430**	**(23,072)**
Receipts Over (Under) Expenditures	(5,537)		
Unencumbered Cash, Beginning	5,537		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Sale of Assets	$	18,272	0	**18,272**
Transfer from Noxious Weed		12,548	20,000	(7,452)
Total Receipts		30,820	**20,000**	**10,820**
Expenditures:				
Capital Outlay		6,231	50,114	(43,883)
Transfer to Noxious Weed		0	0	0
Total Expenditures		6,231	**50,114**	**(43,883)**
Receipts Over (Under) Expenditures		24,589		
Unencumbered Cash, Beginning		41,737		
Unencumbered Cash, Ending	$	**66,326**		

DECATUR COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	61,651	62,864	(1,213)
Delinquent		495	400	95
Motor Vehicle		750	760	(10)
Recreational Vehicle		32	28	4
16/20M Tax		463	135	328
Commercial Vehicle		69	62	7
Filing Fees		260	0	260
Reimbursements		3,189	0	3,189
Miscellaneous		133	0	133
Total Receipts		67,042	**64,249**	**2,793**
Expenditures:				
Personal Services		8,593	15,000	(6,407)
Contractual Services		23,950	30,000	(6,050)
Commodities		20,148	25,000	(4,852)
Transfer to Equipment Reserve		20,498	0	20,498
Adjustment for Qualifying Budget Credit:				
Excess Reimbursed Expense		0	3,189	(3,189)
Total Expenditures		73,189	**73,189**	**0**
Receipts Over (Under) Expenditures		(6,147)		
Unencumbered Cash, Beginning		44,989		
Unencumbered Cash, Ending	$	**38,842**		

DECATUR COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 1,365,442	1,391,678	(26,236)
Delinquent	17,353	8,000	9,353
Motor Vehicle	66,096	69,308	(3,212)
Recreational Vehicle	2,835	2,542	293
16/20M Tax	9,169	12,328	(3,159)
Commercial Vehicle	5,429	5,628	(199)
Reimbursement from Corporate Plan Employee Trust	194,384	100,000	94,384
Reimbursement from Employee Withholding	99,580	80,000	19,580
Total Receipts	1,760,288	**1,669,484**	**90,804**
Expenditures:			
Health Insurance	978,897	1,400,000	(421,103)
Social Security	148,237	15,000	133,237
KPERS	171,157	123,000	48,157
Cafeteria Plan Contribution	12,765	154,500	(141,735)
Life Insurance	2,463	5,000	(2,537)
Unemployment	29,878	2,000	27,878
Workman's Compensation	10,035	10,000	35
Miscellaneous Benefits	19,543	100,000	(80,457)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	113,964	(113,964)
Total Expenditures	1,372,975	**1,923,464**	**(550,489)**
Receipts Over (Under) Expenditures	387,313		
Unencumbered Cash, Beginning	666,286		
Unencumbered Cash, Ending	$ **1,053,599**		

DECATUR COUNTY, KANSAS
SENIOR CITIZENS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 36,445	37,124	(679)
Delinquent	566	400	166
Motor Vehicle	1,972	2,064	(92)
Recreational Vehicle	85	76	9
16/20M Tax	343	367	(24)
Commercial Vehicle	162	167	(5)
Miscellaneous	0	0	0
Total Receipts	39,573	**40,198**	**(625)**
Expenditures:			
Oberlin Senior Center	16,330	20,000	(3,670)
Norcatur Senior Center	4,000	4,000	0
Jennings Senior Center	5,847	6,000	(153)
Dresden Senior Center	307	2,500	(2,193)
Countywide Expense	5,000	7,500	(2,500)
Bus Expense	1,058	1,500	(442)
Oberlin Meal Site Expense	6,285	3,500	2,785
Transfer to Equipment Reserve	5,210	0	5,210
Total Expenditures	44,037	**45,000**	**(963)**
Receipts Over (Under) Expenditures	(4,464)		
Unencumbered Cash, Beginning	4,464		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG PROGRAMS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	$ 3,043	**1,800**	**1,243**
Expenditures:			
Contractual Services	2,000	16,115	(14,115)
Commodities	0	0	0
Total Expenditures	2,000	**16,115**	**(14,115)**
Receipts Over (Under) Expenditures	1,043		
Unencumbered Cash, Beginning	12,931		
Unencumbered Cash, Ending	$ **13,974**		

DECATUR COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	$ 1,489	**950**	**539**
Expenditures:			
Contractual Services	0	7,195	(7,195)
Commodities	0	0	0
Total Expenditures	0	**7,195**	**(7,195)**
Receipts Over (Under) Expenditures	1,489		
Unencumbered Cash, Beginning	6,401		
Unencumbered Cash, Ending	$ **7,890**		

DECATUR COUNTY, KANSAS
MUSEUM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	18,711	19,091	(380)
Delinquent		281	200	81
Motor Vehicle		894	933	(39)
Recreational Vehicle		38	34	4
16/20M Tax		180	166	14
Commercial Vehicle		75	76	(1)
Total Receipts		20,179	**20,500**	**(321)**
Expenditures:				
Appropriations		20,179	**20,500**	**(321)**
Receipts Over (Under) Expenditures		0		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**0**		

DECATUR COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 30,676	31,243	(567)
Delinquent	456	250	206
Motor Vehicle	1,462	1,526	(64)
Recreational Vehicle	63	56	7
16/20M Tax	299	271	28
Commercial Vehicle	122	124	(2)
Total Receipts	33,078	**33,470**	**(392)**
Expenditures:			
Appropriations	33,078	34,000	(922)
NWKS Planning & Development Commission Dues	0	0	0
Total Expenditures	33,078	**34,000**	**(922)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
EMERGENCY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
911 Tax	$ 144	**150**	**(6)**
Expenditures:			
Equipment and Expenses	2,717	**12,775**	**(10,058)**
Receipts Over (Under) Expenditures	(2,573)		
Unencumbered Cash, Beginning	11,409		
Unencumbered Cash, Ending	$ **8,836**		

DECATUR COUNTY, KANSAS
WIRELESS 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
911 Tax	$	61,683	55,000	6,683
Interest on Idle Funds		3,883	0	3,883
Total Receipts		65,566	**55,000**	**10,566**
Expenditures:				
Contractual Services		3,724	50,000	(46,276)
Commodities		0	15,000	(15,000)
Capital Outlay		35,332	74,910	(39,578)
Total Expenditures		39,056	**139,910**	**(100,854)**
Receipts Over (Under) Expenditures		26,510		
Unencumbered Cash, Beginning		190,264		
Unencumbered Cash, Ending	$	**216,774**		

DECATUR COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 154,747	171,006	(16,259)
Delinquent	1,893	341	1,552
Motor Vehicle	6,527	7,823	(1,296)
Recreational Vehicle	318	366	(48)
16/20M Tax	2,478	2,816	(338)
Commercial Vehicle	736	645	91
Miscellaneous	114	0	114
Intergovernmental			
Norton County	16,638	17,000	(362)
Total Receipts	183,451	**199,997**	**(16,546)**
Expenditures:			
Personal Services	31,436	25,000	6,436
Contractual Services	34,055	25,000	9,055
Commodities	51,195	30,000	21,195
Capital Outlay	74,133	120,000	(45,867)
Transfer to Fire Equipment	9,181	0	9,181
Total Expenditures	200,000	**200,000**	**0**
Receipts Over (Under) Expenditures	(16,549)		
Unencumbered Cash, Beginning	100,016		
Unencumbered Cash, Ending	$ **83,467**		

DECATUR COUNTY, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
NRP Rebate	$ (2)	0	(2)
Delinquent	105	0	105
Motor Vehicle	0	0	0
Recreational Vehicle	0	0	0
16/20M Tax	7	0	7
Commercial Vehicle	0	0	0
Interest on Idle Funds	0	0	0
Health Systems Board	48,359	48,359	0
Total Receipts	48,469	**48,359**	**110**
Expenditures:			
Principal	36,429	36,429	0
Interest	11,930	11,930	0
Cash Basis Reserve	0	35,000	(35,000)
Total Expenditures	48,359	**83,359**	**(35,000)**
Receipts Over (Under) Expenditures	110		
Unencumbered Cash, Beginning	86,951		
Unencumbered Cash, Ending	$ **87,061**		

DECATUR COUNTY, KANSAS
COUNTY AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 349,898	356,613	(6,715)
Delinquent	3,389	1,300	2,089
Motor Vehicle	11,440	11,591	(151)
Recreational Vehicle	491	425	66
16/20M Tax	1,950	1,971	(21)
Commercial Vehicle	948	760	188
Charges for Services	123,103	75,000	48,103
Reimbursed Expense	26,768	0	26,768
Miscellaneous	811	0	811
Total Receipts	518,798	**447,660**	**71,138**
Expenditures:			
Personal Services	312,501	275,000	37,501
Contractual Services	45,093	45,000	93
Commodities	35,387	30,000	5,387
Transfer to Ambulance Special Equipment	123,787	140,000	(16,213)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	26,768	(26,768)
Total Expenditures	516,768	**516,768**	**0**
Receipts Over (Under) Expenditures	2,030		
Unencumbered Cash, Beginning	101,525		
Unencumbered Cash, Ending	$ **103,555**		

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Special Road Machinery	County Equipment Reserve	Special Fire Equipment	Ambulance Special Equipment
Receipts:				
Transfer from General	$ 0	195,448	0	0
Transfer from Ambulance	0	0	0	123,787
Transfer from Rural Fire Department	0	0	9,181	0
Transfer from Road and Bridge	200,000	0	0	0
Transfer from Senior Citizens	0	5,210	0	0
Transfer from Election	0	20,498	0	0
Miscellaneous	2,423	0	0	0
Sale of Assets	5,888	23,175	0	0
Total Receipts	208,311	244,331	9,181	123,787
Expenditures:				
Contractual	6,311	0	0	0
Capital Outlay	193,581	215,420	320,508	0
Total Expenditures	199,892	215,420	320,508	0
Receipts Over (Under) Expenditures	8,419	28,911	(311,327)	123,787
Unencumbered Cash, Beginning	637,348	617,592	374,883	168,325
Unencumbered Cash, Ending	$ **645,767**	**646,503**	**63,556**	**292,112**

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Special Vehicle	Register of Deeds Technology	County Treasurer Technology	County Clerk Technology
Receipts:				
Fees	$ 35,203	5,584	1,396	1,396
Expenditures:				
Personal Services	33,148	0	0	0
Contractual Services	300	0	0	0
Commodities	1,084	0	0	0
Capital Outlay	0	2,165	2,517	1,581
Transfer to General	1,876	0	0	0
Total Expenditures	36,408	2,165	2,517	1,581
Receipts Over (Under) Expenditures	(1,205)	3,419	(1,121)	(185)
Unencumbered Cash, Beginning	1,876	16,750	2,400	2,089
Unencumbered Cash, Ending	$ **671**	**20,169**	**1,279**	**1,904**

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Attorney's Training	Bad Check Trust Fund	Jail Equipment Reserve	Ambulance Memorial
Receipts:				
Fees	$ 555	10	0	0
Donations	0	0	0	1,050
Total Receipts	555	10	0	1,050
Expenditures:				
Commodities	0	0	0	0
Contractual Services	280	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	280	0	0	0
Receipts Over (Under) Expenditures	275	10	0	1,050
Unencumbered Cash, Beginning	4,382	1,404	2,748	5,608
Unencumbered Cash, Ending	$ **4,657**	**1,414**	**2,748**	**6,658**

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Rural Fire District Memorial	Summer Recreation Memorial	Good Samaritan Memorial	Special Law Enforcement Trust	Daycare
Receipts:					
Grants	$ 0	0	0	0	65,145
Forfeiture	0	0	0	271	0
Fees	0	0	0	1,645	0
Interest on Idle Funds	0	0	942	0	0
Total Receipts	0	0	942	1,916	65,145
Expenditures:					
Contractual Services	0	0	311,048	0	2,702
Commodities	0	0	0	0	0
Capital Outlay	13,046	3,645	0	0	49,315
Total Expenditures	13,046	3,645	311,048	0	52,017
Receipts Over (Under) Expenditures	(13,046)	(3,645)	(310,106)	1,916	13,128
Unencumbered Cash, Beginning	15,660	13,041	391,402	13,053	0
Unencumbered Cash, Ending	$ **2,614**	**9,396**	**81,296**	**14,969**	**13,128**

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Sheriff VIN	ARPA Grant	Pending Civil Forfeiture	Oil & Gas Depletion	History Books
Receipts:					
Book Sales	$ 0	0	0	0	72
Inspection Fees	7,100	0	0	0	0
Grants	0	274,556	0	0	0
Total Receipts	7,100	274,556	0	0	72
Expenditures:					
Contractual Services	0	45,213	473	0	0
Commodities	800	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	800	45,213	473	0	0
Receipts Over (Under) Expenditures	6,300	229,343	(473)	0	72
Unencumbered Cash, Beginning	9,295	12,000	473	413,422	583
Unencumbered Cash, Ending	$ **15,595**	**241,343**	**0**	**413,422**	**655**

DECATUR COUNTY, KANSAS
Related Municipal Entity
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Decatur County Fair Board		
	General	**Premiums**	**Entertainment**
Receipts:			
County Tax Appropriation	$ 18,423	7,789	0
Rentals:			
Camping	2,435	0	0
Other	1,090	0	2,975
Entertainment	0	0	8,928
Donations	3,704	0	4,499
Reimbursed Expenses	0	0	0
Interest on Idle Funds	135	0	28
Transfer from General	0	0	0
Total Receipts	25,787	7,789	16,430
Expenditures:			
Advertising	1,801	0	0
Capital Outlay	6,023	0	0
Donations	0	0	0
Entertainment	0	0	4,775
Fuel	2,413	0	0
Insurance	1,011	0	0
Judges	0	3,921	0
Labor	1,000	0	0
Premiums	0	1,102	0
Repairs and Maintenance	7,985	0	0
Supplies	179	1,330	0
Utilities	3,067	0	1,133
Transfer to Premiums	0	0	0
Total Expenditures	23,479	6,353	5,908
Receipts Over (Under) Expenditures	2,308	1,436	10,522
Unencumbered Cash, Beginning	52,293	27,816	14,772
Unencumbered Cash, Ending	**$ 54,601**	**29,252**	**25,294**

DECATUR COUNTY, KANSAS
Agency Fund
Summary of Receipts and Disbursements
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 5,602,118	9,962,195	9,303,374	6,260,939
Advance Tax	953	4,538	5,219	272
Motor Vehicle License	1,478	423,011	423,089	1,400
Sales Tax	41,531	633,585	641,199	33,917
Motor Vehicle Tax	7,990	490,378	478,212	20,156
Recreational Vehicle Tax	278	18,343	18,325	296
Delinquent Personal Tax	8,409	10,962	18,948	423
Liquor Tax	50	5,807	5,807	50
Tax Foreclosures	0	3,703	3,703	0
Delinquent Real Estate Partial Pay	10,948	16,043	19,042	7,949
Delinquent Real Estate	96,486	57,747	138,405	15,828
Commercial Motor Vehicle Fees	76	46,331	46,316	91
Special City/County Highway	0	300,404	300,404	0
Neighborhood Revitalization	0	72,306	69,970	2,336
Total Distributable Funds	5,770,317	12,045,353	11,472,013	6,343,657
State Funds:				
State Education Building	0	63,203	63,203	0
State Institutional Building	0	31,601	31,601	0
State Motor Vehicle	885	5,103	5,988	0
Total State Funds	885	99,907	100,792	0
Subdivision Funds:				
Libraries	394	64,207	64,601	0
Extension Council	0	112,673	112,673	0
Groundwater Districts	0	3,741	3,741	0
Cities	0	917,114	917,114	0
Townships	311,224	946,193	825,257	432,160
School Districts	0	2,745,325	2,745,325	0
Cemeteries	0	56,835	56,835	0
Total Subdivision Funds	311,618	4,846,088	4,725,546	432,160
County Officer Accounts:				
Sheriff	8,085	9,534	14,326	3,293
Register of Deeds	50	50,800	50,800	50
Clerk of the District Court:				
Court Trustee	1,800	107,185	108,785	200
Law Library	20,782	3,882	73	24,591
County Treasurer:				
Corporate Plan Employee Trust	84,603	482,870	526,221	41,252
Suspense	23,147	0	0	23,147
Cash Over and Under	0	678	678	0
Employee Withholding	11,700	628,579	629,190	11,089
Cafeteria 125 Plan	33,887	21,533	20,890	34,530
Stray Animals	568	500	1,068	0
Total County Officer Accounts	184,622	1,305,561	1,352,031	138,152
Total Agency Funds	$ **6,267,442**	**18,296,909**	**17,650,382**	**6,913,969**