DONIPHAN COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2022

This page intentionally left blank.

Doniphan County, Kansas

FINANCIAL STATEMENTS
December 31, 2022

Table of Contents

	Page
INTRODUCTORY SECTION	
Table of Contents	i - ii
FINANCIAL SECTION	
Independent Auditor's Report	1 - 2
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3
Notes to the Financial Statements	4 - 9
Schedule 1	
Summary of Expenditures - Actual and Budget	10
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget or Actual Only	
General and Special Purpose Funds:	
General Fund	11 - 12
Road and Bridge Fund	13
Capital Improvement Fund	14
Employee Benefits Fund	15
Extension Council Fund	16
Community Mental Health Fund	17
Mental Health Workshop Fund	18
Conservation District Fund	19
Appraiser's Cost Fund	20
Noxious Weed Fund	21
Noxious Weed Chemical Fund	22
Fair Fund	23
Economic Development Fund	24
Elderly Services Fund	25
Alcohol Fund	26
Diversion Fund	27
Direct Election Fund	28
Title III C-1 Fund	29
Title III C-2 Fund	30
Title III B Fund	31
Federal Funds Exchange Fund	32
Trust, Training and Technology Fund	33
911 Telephone Fund	34
Equipment Reserve Fund	35
FEMA Fund	36
New Sales Tax Fund	37
CARES/ARPA Act Fund	38

Doniphan County, Kansas

FINANCIAL STATEMENTS
December 31, 2022

Table of Contents - Continued

	Page
Schedule 2 (Continued)	
Schedule of Receipts and Expenditures - Actual and Budget or Actual Only (Continued)	
Bond and Interest Fund:	
Bond and Interest Fund	39
Business Funds:	
NEK Central Kitchen Fund	40
Health Fund	41
Solid Waste Fund	42
Schedule 3	
Schedule of Receipts and Expenditures Related Municipal Entity - Actual	43
Schedule 4	
Summary of Receipts and Disbursements - Actual	
Agency Funds	44
GOVERNMENTAL AUDIT SECTION	
Schedule of Expenditures of Federal Awards	45
Notes to the Schedule of Expenditures of Federal Awards	46
Schedule of Findings and Questioned Costs	47 - 48
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	49 - 50
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; And Report on the Schedule of Expenditures Of Federal Awards Required by the Uniform Guidance	51 - 52

GORDONCPA
AUDITING
ACCOUNTING
CONSULTING

4205 W 6th St Ste C
Lawrence, KS 66049

(785) 371-4847
cpagordon.com

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Doniphan County, Kansas

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of Doniphan County, Kansas, (the County) 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 of Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2022, or the changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 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), the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are described in the "Auditor's Responsibilities for the Audit of the Financial Statement" section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified 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 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 and *Government Auditing Standards*, we:

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

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

Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and the summary of receipts and disbursements-agency (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 basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards,* we have also issued our report dated July 6, 2023, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 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 City's internal control over financial reporting and compliance.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

July 6, 2023

Doniphan 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 Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	$ 1,766,221	$ -	$ 2,685,050	$ 2,653,451	$ 1,797,820	$ -	$ 1,797,820
Special Purpose Funds:							
Road and Bridge	1,731,109	-	2,961,328	3,243,100	1,449,337	-	1,449,337
Capital Improvements	218,087	-	15	11,673	206,429	-	206,429
Employee Benefits	532,462	-	603,440	567,542	568,360	-	568,360
Extension Council	1,828	-	130,880	130,425	2,283	-	2,283
Community Mental Health	-	-	44,851	44,851	-	-	-
Mental Health Workshop	686	-	30,605	30,474	817	-	817
Conservation District	629	-	35,850	35,842	637	-	637
Appraiser's Costs	134,143	-	235,887	258,442	111,588	-	111,588
Noxious Weed	87,690	-	85,103	78,750	94,043	-	94,043
Noxious Weed Chemical	102,773	-	79,570	72,576	109,767	-	109,767
Fair	610	-	20,589	20,482	717	-	717
Economic Development	109,056	-	91,605	98,868	101,793	-	101,793
Elderly Services	208,827	-	264,514	293,767	179,574	-	179,574
Alcohol	42,943	-	10,155	1,000	52,098	-	52,098
Diversion	128,576	-	7,547	6,743	129,380	-	129,380
Direct Election	103,957	-	49,237	65,356	87,838	-	87,838
Title III C-1	190	-	214,377	214,567	-	-	-
Title III C-2	[55]	-	184,143	184,088	-	-	-
Title III-B	5,752	-	126,779	128,516	4,015	-	4,015
Federal Funds Exchange	363,252	-	69,782	-	433,034	-	433,034
Trust, Training and Technology	64,759	-	15,659	8,437	71,981	-	71,981
911 Telephone	120,210	-	60,071	28,836	151,445	-	151,445
Equipment Reserve	71,117	-	223,750	195,000	99,867	-	99,867
FEMA	223,304	-	-	-	223,304	-	223,304
New Sales Tax	2,097,581	-	717,444	905,735	1,909,290	-	1,909,290
CARES/ARPA Act	738,106	-	788,106	369,054	1,157,158	-	1,157,158
Bond and Interest Fund:							
Bond and Interest	36,478	-	202	-	36,680	-	36,680
Business Funds:							
NEK Central Kitchen	13,057	-	213,697	211,824	14,930	-	14,930
Health	399,007	-	816,630	762,869	452,768	-	452,768
Solid Waste	468,256	-	23,603	15,114	476,745	-	476,745
Total Primary Government	9,770,611	-	10,790,469	10,637,382	9,923,698	-	9,923,698
Related Municipal Entity:							
Extension Council	112,864	-	152,504	184,051	81,317	-	81,317
Total Reporting Entity (Excluding Agency Funds)	$ 9,883,475	$ -	$ 10,942,973	$ 10,821,433	$ 10,005,015	$ -	$ 10,005,015

COMPOSITION OF CASH:	
Checking accounts	23,709,529
Certificates of deposit	43,249
Total Cash	23,752,778
Less: Agency Funds per Schedule 4	13,747,763
Total Reporting Entity (excluding Agency Funds)	$ 10,005,015

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Doniphan County, Kansas, is a municipal corporation governed by an elected three-member commission. These regulatory financial statements presents Doniphan County (the primary government) and its related municipal entities. The related municipal entities are included in the County's reporting entity because it was established to benefit the County and/or its constituents.

Extension Council. The Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected seven-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

Because the Council is not a separate taxing entity, the County levies tax for the Extension Council's operations. The County appropriated $132,000 to the Extension Council in 2022. The Extension Council is presented as a governmental fund type. Complete financial statements for the Extension Council may be obtained at the Doniphan County Courthouse, Troy, Kansas.

Related Organizations. Organizations for which the County as primary government is accountable because it appoints a voting majority of the other organization's boards, but is not financially accountable, are related organizations. The following are related organizations of the County as defined above:

Fire Districts No. 1, No. 2, No. 3, No.4, and No.5

Basis of Accounting

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

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

Regulatory Basis Fund Types

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Regulatory Basis Fund Types (Continued)

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

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

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

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.)

Agency Fund - used to report assets held by the County in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Property Tax

The county clerk calculated the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to, and prepares tax statements for, the county treasurer, who receives payment.

Taxes become a lien against all property on November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and May 11th.

Tax levies to finance the budget are made available to the County after January 1st and are distributed by the County treasurer per statutes. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

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

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

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

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

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

If the County 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 County did hold a revenue neutral rate hearing during the year ended December 31, 2022.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The 2022 budget was not amended.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Information (Continued)

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County 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 certain special purpose, capital project, business, and agency funds. The special purpose funds that are required to have a legal operating budget are listed in Schedule 1.

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.

K.S.A. 19-229 as affirmed by AGO 99-18, gives the Board of County Commissioners exclusive control over all County expenditures.

NOTE 2 - DEPOSITS

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

Investments. 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. As of December 31, 2022, the County held no such investments.

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods."

As of December 31, 2022, the County's carrying amount of deposits was $23,752,778 and the bank balance was $24,459,117. The bank balance was held by five banks, resulting in a concentration of credit risk. Of the bank balance, $1,343,149 was covered by federal depository insurance, $21,904,103 was collateralized with securities held by the pledging financial institutions' agents in the County's name and the remaining $1,211,865 was unsecured, which is a violation of K.S.A. 9-1402.

NOTE 2 - DEPOSITS (CONTINUED)

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.

NOTE 3 - DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas Avenue, 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 a 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $254,658 for the year ended December 31, 2022.

Net Pension Liability. As of December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $2,671,872. 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 these financial statements.

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 KPERS website at www.kpers.org or can be obtained as described above.

NOTE 4 - 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; and natural disasters for which the County carries commercial insurance. No significant reductions in insurance coverage from that of the prior year have occurred. Settlements have not exceeded insurance coverage for each of the past three years.

NOTE 5 - SOLID WASTE TRANSFER STATION

The County entered into an agreement with Deffenbaugh Industries, Inc. (DII) on October 31, 1994, to construct a solid waste transfer station at the site of the landfill. The agreement allows DII to operate the transfer station for 20 years while paying the County a host fee. The County has the option to purchase the transfer station at five-year intervals over that period with ownership passing to the County after 20 years has elapsed. The transfer station began operation in 1996. The County extended the contract with DII from November 1, 2014, to November 1, 2024.

NOTE 6 - INTERFUND TRANSACTIONS

The following operating transfers were made during 2022:

To	From	Amount	Statutory Authority
Title III-B	Elderly	$ 41,946	Grant agreement
Title III C-2	Elderly	92,157	Grant agreement
Title III C-1	Elderly	124,133	Grant agreement
Equipment Reserve	Road & Bridge	150,000	K.S.A. 79-2934
		$ 408,237	

NOTE 7 - COMPENSATED ABSENCES

County employees receive vacation and sick leave benefits. Vacations benefits accrue on an annual basis and an annual carryover caps the number of days transferred from year to year. Upon termination, employees are compensated for any unused vacation leave. Sick leave accrues on a monthly basis up to a maximum. Upon termination, employees are not compensated for any unused sick leave. This amount has not been recorded in the financial statements due to its immaterial nature.

NOTE 8 - 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 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.

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 help 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.

NOTE 9 - FINANCE LEASES

Following is a summary of changes in finance leases during the year ended December 31, 2022:

Issue	Beginning Balance January 1, 2022	Additions	Deletions	Ending Balance December 31, 2022	Interest Paid
Finance leases					
2017 Deere 672Gs (4)	$ 121,317	$ -	$ 121,317	$ -	$ 3,381
	$ 121,317	$ -	$ 121,317	$ -	$ 3,381

NOTE 10 - STATUTORY VIOLATION

Actual exceeded budgeted expenditures in the Mental Health Workshop, Conservation District and Fair funds, which is a violation of K.S.A. 79-2935.

This page intentionally left blank.

Doniphan County, Kansas
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance Over [Under]
Governmental Type Funds:					
General Funds:					
General	$ 3,396,257	$ -	$ 3,396,257	$ 2,653,451	$ [742,806]
Special Purpose Funds:					
Road and Bridge	3,590,993	-	3,590,993	3,243,100	[347,893]
Capital Improvements	200,000	-	200,000	11,673	[188,327]
Employee Benefits	870,000	-	870,000	567,542	[302,458]
Extension Council	130,453	-	130,453	130,425	[28]
Community Mental Health	44,936	-	44,936	44,851	[85]
Mental Health Workshop	30,455	-	30,455	30,474	19
Conservation District	35,717	-	35,717	35,842	125
Appraiser's Costs	331,583	-	331,583	258,442	[73,141]
Noxious Weed	125,343	-	125,343	78,750	[46,593]
Noxious Weed Chemical	110,272	-	110,272	72,576	[37,696]
Fair	20,460	-	20,460	20,482	22
Economic Development	140,141	-	140,141	98,868	[41,273]
Elderly Services	327,737	-	327,737	293,767	[33,970]
Alcohol	15,000	-	15,000	1,000	[14,000]
Diversion	75,000	-	75,000	6,743	[68,257]
Direct Election	92,213	-	92,213	65,356	[26,857]
New Sales Tax	1,150,000	-	1,150,000	905,735	[244,265]
Bond and Interest Fund:					
Bond and Interest	36,182	-	36,182	-	[36,182]
Business Funds:					
NEK Central Kitchen	440,878	-	440,878	211,824	[229,054]
Health	1,026,524	-	1,026,524	762,869	[263,655]
Solid Waste	30,000	-	30,000	15,114	[14,886]

See independent auditor's report on the financial statements.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
General Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 2,092,774	$ 2,073,909	$ 18,865
Delinquent tax	2,469	-	2,469
Motor vehicle tax	123,587	117,184	6,403
Commercial vehicle tax	7,248	6,965	283
Watercraft tax	-	1,437	[1,437]
Recreational vehicle tax	2,791	2,808	[17]
16/20M vehicle tax	-	21,457	[21,457]
Gross earnings (intangible) tax	13,992	12,786	1,206
Official fees	166,733	122,424	44,309
Miscellaneous revenues	26,350	9,897	16,453
Use of property	-	4,365	[4,365]
Interest income	249,106	150,000	99,106
Total Receipts	2,685,050	$ 2,523,232	$ 161,818
Expenditures			
County Clerk			
Salaries	164,405	$ 178,000	$ [13,595]
Contractual services	30,743	30,000	743
Commodities	1,668	15,000	[13,332]
Capital outlay	716	7,000	[6,284]
County Commission			
Salaries	63,228	62,950	278
Contractual services	1,658	10,000	[8,342]
Commodities	151	9,000	[8,849]
County Treasurer			
Salaries	157,485	226,750	[69,265]
Contractual services	15,011	33,000	[17,989]
Capital outlay	11,555	11,000	555
District Court			
Contractual services	73,384	79,403	[6,019]
Commodities	5,824	4,316	1,508
Capital outlay	894	1,800	[906]
911 Dispatch			
Salaries	227,597	253,459	[25,862]
Contractual services	9,811	5,000	4,811
Commodities	1,714	6,050	[4,336]
Capital outlay	-	38,000	[38,000]
Emergency Services			
Salaries	71,550	70,799	751
Contractual services	2,856	10,495	[7,639]
Capital outlay	796	21,000	[20,204]

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
General Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Expenditures (Continued)			
Law Enforcement			
Salaries	$ 724,968	$ 705,728	$ 19,240
Contractual services	276,997	300,000	[23,003]
Commodities	112,743	100,000	12,743
Capital outlay	-	35,000	[35,000]
Register of Deeds			
Salaries	104,005	116,000	[11,995]
Contractual services	40,626	50,000	[9,374]
Road and Bridge			
Salaries	65,656	90,325	[24,669]
Contractual services	3,264	2,000	1,264
Commodities	2,570	6,800	[4,230]
Capital outlay	-	3,500	[3,500]
Courthouse - General			
Salaries	64,808	80,000	[15,192]
Contractual services	209,474	350,000	[140,526]
Capital outlay	6,000	85,000	[79,000]
Special MVT			
Salaries	-	65,000	[65,000]
Contractual services	-	5,000	[5,000]
Capital outlay	-	2,000	[2,000]
County Attorney/Counselor			
Salaries	125,638	189,158	[63,520]
Contractual services	11,034	4,000	7,034
Commodities	-	4,000	[4,000]
Capital outlay	-	3,000	[3,000]
Expenditures (Continued)			
Health			
Salaries	600	600	-
Contractual services	11,952	15,500	[3,548]
Neighborhood revitalization	52,070	50,072	1,998
Contingency	-	60,552	[60,552]
Total Expenditures	2,653,451	$ 3,396,257	$ [742,806]
Receipts Over [Under] Expenditures	31,599		
Unencumbered Cash, Beginning	1,766,221		
Unencumbered Cash, Ending	$ 1,797,820		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Road and Bridge Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 2,148,062	$ 2,123,037	$ 25,025
Delinquent tax	2,627	-	2,627
Motor vehicle tax	128,883	121,394	7,489
Commercial vehicle tax	7,510	7,216	294
Watercraft tax	-	1,488	[1,488]
Recreational vehicle tax	2,904	2,909	[5]
16/20M vehicle tax	-	22,228	[22,228]
State aid/grants	393,419	377,807	15,612
Miscellaneous revenues	277,923	50,000	227,923
Operating transfers	-	150,000	[150,000]
Total Receipts	2,961,328	$ 2,856,079	$ 105,249
Expenditures			
Personnel services	557,937	$ 945,000	$ [387,063]
Contractual services	146,801	140,000	6,801
Commodities	379,244	825,000	[445,756]
Capital outlay	1,955,815	1,479,122	476,693
Neighborhood revitalization	53,303	51,871	1,432
Operating transfers	150,000	150,000	-
Total Expenditures	3,243,100	$ 3,590,993	$ [347,893]
Receipts Over [Under] Expenditures	[281,772]		
Unencumbered Cash, Beginning	1,731,109		
Unencumbered Cash, Ending	$ 1,449,337		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Capital Improvements Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Miscellaneous revenues	$ 15	$ -	$ 15
Operating transfers	-	200,000	[200,000]
Total Receipts	15	$ 200,000	$ [199,985]
Expenditures			
Capital outlay	11,673	$ 200,000	$ [188,327]
Total Expenditures	11,673	$ 200,000	$ [188,327]
Receipts Over [Under] Expenditures	[11,658]		
Unencumbered Cash, Beginning	218,087		
Unencumbered Cash, Ending	$ 206,429		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Employee Benefits Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 564,408	$ 559,951	$ 4,457
Delinquent tax	628	-	628
Motor vehicle tax	29,957	28,338	1,619
Commercial vehicle tax	1,753	1,684	69
Watercraft tax	-	347	[347]
Recreational vehicle tax	676	679	[3]
16/20M vehicle tax	-	5,189	[5,189]
Reimbursements	6,018	-	6,018
Total Receipts	603,440	$ 596,188	$ 7,252
Expenditures			
FICA	212,800	$ 250,000	$ [37,200]
Unemployment insurance	4,851	25,000	[20,149]
Health insurance	32,707	180,000	[147,293]
Retirement	254,658	325,000	[70,342]
Workers' compensation	48,469	75,000	[26,531]
Neighborhood revitalization	14,057	15,000	[943]
Total Expenditures	567,542	$ 870,000	$ [302,458]
Receipts Over [Under] Expenditures	35,898		
Unencumbered Cash, Beginning	532,462		
Unencumbered Cash, Ending	$ 568,360		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Extension Council Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 122,521	$ 121,262	$ 1,259
Delinquent tax	150	-	150
Motor vehicle tax	7,593	7,188	405
Commercial vehicle tax	445	427	18
Watercraft tax	-	88	[88]
Recreational vehicle tax	171	172	[1]
16/20M vehicle tax	-	1,316	[1,316]
Total Receipts	130,880	$ 130,453	$ 427
Expenditures			
Appropriation	127,382	$ 127,382	$ -
Neighborhood revitalization	3,043	3,071	[28]
Total Expenditures	130,425	$ 130,453	$ [28]
Receipts Over [Under] Expenditures	455		
Unencumbered Cash, Beginning	1,828		
Unencumbered Cash, Ending	$ 2,283		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Community Mental Health Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 42,850	$ 42,735	$ 115
Delinquent tax	35	-	35
Motor vehicle tax	1,819	1,722	97
Commercial vehicle tax	106	102	4
Watercraft tax	-	21	[21]
Recreational vehicle tax	41	41	-
16/20M vehicle tax	-	315	[315]
Total Receipts	44,851	$ 44,936	$ [85]
Expenditures			
Appropriation	43,780	$ 44,200	$ [420]
Neighborhood revitalization	1,071	736	335
Total Expenditures	44,851	$ 44,936	$ [85]
Receipts Over [Under] Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Mental Health Workshop Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 28,710	$ 28,374	$ 336
Delinquent tax	35	-	35
Motor vehicle tax	1,720	1,627	93
Commercial vehicle tax	101	97	4
Watercraft tax	-	20	[20]
Recreational vehicle tax	39	39	-
16/20M vehicle tax	-	298	[298]
Total Receipts	30,605	$ 30,455	$ 150
Expenditures			
Appropriation	29,760	$ 29,760	$ -
Neighborhood revitalization	714	695	19
Total Expenditures	30,474	$ 30,455	$ 19
Receipts Over [Under] Expenditures	131		
Unencumbered Cash, Beginning	686		
Unencumbered Cash, Ending	$ 817		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Conservation District Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 33,599	$ 33,570	$ 29
Delinquent tax	325	-	325
Motor vehicle tax	1,782	1,679	103
Commercial vehicle tax	104	100	4
Watercraft tax	-	21	[21]
Recreational vehicle tax	40	40	-
16/20M vehicle tax	-	307	[307]
Total Receipts	35,850	$ 35,717	$ 133
Expenditures			
Appropriation	35,000	$ 35,000	$ -
Neighborhood revitalization	842	717	125
Total Expenditures	35,842	$ 35,717	$ 125
Receipts Over [Under] Expenditures	8		
Unencumbered Cash, Beginning	629		
Unencumbered Cash, Ending	$ 637		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Appraiser's Cost Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 216,730	$ 214,249	$ 2,481
Delinquent tax	281	-	281
Motor vehicle tax	13,966	13,214	752
Commercial vehicle tax	817	785	32
Watercraft tax	-	162	[162]
Recreational vehicle tax	315	317	[2]
16/20M vehicle tax	-	2,420	[2,420]
Miscellaneous revenues	3,778	-	3,778
Total Receipts	235,887	$ 231,147	$ 4,740
Expenditures			
Personal services	230,479	$ 263,437	$ [32,958]
Contractual services	18,853	40,000	[21,147]
Commodities	3,732	16,500	[12,768]
Capital outlay	-	6,000	[6,000]
Neighborhood revitalization	5,378	5,646	[268]
Total Expenditures	258,442	$ 331,583	$ [73,141]
Receipts Over [Under] Expenditures	[22,555]		
Unencumbered Cash, Beginning	134,143		
Unencumbered Cash, Ending	$ 111,588		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Noxious Weed Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 78,351	$ 77,281	$ 1,070
Delinquent tax	98	-	98
Motor vehicle tax	5,796	5,483	313
Commercial vehicle tax	339	326	13
Watercraft tax	-	67	[67]
Recreational vehicle tax	131	131	-
16/20M vehicle tax	-	1,004	[1,004]
Miscellaneous revenues	388	-	388
Total Receipts	85,103	$ 84,292	$ 811
Expenditures			
Personal services	61,627	$ 80,000	$ [18,373]
Contractual services	15,125	20,000	[4,875]
Commodities	58	3,000	[2,942]
Capital outlay	-	20,000	[20,000]
Neighborhood revitalization	1,940	2,343	[403]
Total Expenditures	78,750	$ 125,343	$ [46,593]
Receipts Over [Under] Expenditures	6,353		
Unencumbered Cash, Beginning	87,690		
Unencumbered Cash, Ending	$ 94,043		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Noxious Weed Chemical Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 49,156	$ 49,026	$ 130
Delinquent tax	23	-	23
Motor vehicle tax	713	637	76
Commercial vehicle tax	40	38	2
Watercraft tax	-	8	[8]
Recreational vehicle tax	16	15	1
16/20M vehicle tax	-	117	[117]
Charges for services	29,622	-	29,622
Total Receipts	79,570	$ 49,841	$ 29,729
Expenditures			
Contractual services	71,343	$ 90,000	$ [18,657]
Commodities	-	20,000	[20,000]
Neighborhood revitalization	1,233	272	961
Total Expenditures	72,576	$ 110,272	$ [37,696]
Receipts Over [Under] Expenditures	6,994		
Unencumbered Cash, Beginning	102,773		
Unencumbered Cash, Ending	$ 109,767		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Fair Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 19,335	$ 19,084	$ 251
Delinquent tax	23	-	23
Motor vehicle tax	1,138	1,076	62
Commercial vehicle tax	67	64	3
Watercraft tax	-	13	[13]
Recreational vehicle tax	26	26	-
16/20M vehicle tax	-	197	[197]
Total Receipts	20,589	$ 20,460	$ 129
Expenditures			
Appropriation	20,000	$ 20,000	$ -
Neighborhood revitalization	482	460	22
Total Expenditures	20,482	$ 20,460	$ 22
Receipts Over [Under] Expenditures	107		
Unencumbered Cash, Beginning	610		
Unencumbered Cash, Ending	$ 717		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Economic Development Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 80,325	$ 79,125	$ 1,200
Delinquent tax	107	-	107
Motor vehicle tax	5,640	5,010	630
Commercial vehicle tax	-	298	[298]
Watercraft tax	-	61	[61]
Recreational vehicle tax	120	120	-
16/20M vehicle tax	-	917	[917]
Miscellaneous revenues	5,413	-	5,413
Total Receipts	91,605	$ 85,531	$ 6,074
Expenditures			
Personal services	65,950	$ 83,000	$ [17,050]
Contractual services	28,936	30,000	[1,064]
Appropriations	1,995	25,000	[23,005]
Neighborhood revitalization	1,987	2,141	[154]
Total Expenditures	98,868	$ 140,141	$ [41,273]
Receipts Over [Under] Expenditures	[7,263]		
Unencumbered Cash, Beginning	109,056		
Unencumbered Cash, Ending	$ 101,793		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Elderly Services Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 243,209	$ 240,957	$ 2,252
Delinquent tax	308	-	308
Motor vehicle tax	18,481	17,638	843
Commercial vehicle tax	1,091	1,048	43
Watercraft tax	-	216	[216]
Recreational vehicle tax	418	423	[5]
16/20M vehicle tax	-	3,230	[3,230]
Reimbursements	1,007	-	1,007
Transfers in	-	-	-
Total Receipts	264,514	$ 263,512	$ 1,002
Expenditures			
Personal services	10,375	$ 11,000	$ [625]
Contractual services	4,479	8,000	[3,521]
Commodities	1,396	7,000	[5,604]
Capital outlay	13,230	5,000	8,230
Transfers out	258,237	289,200	[30,963]
Neighborhood revitalization	6,050	7,537	[1,487]
Total Expenditures	293,767	$ 327,737	$ [33,970]
Receipts Over [Under] Expenditures	[29,253]		
Unencumbered Cash, Beginning	208,827		
Unencumbered Cash, Ending	$ 179,574		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Alcohol Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
County share of liquor tax	$ 10,155	$ 5,023	$ 5,132
Total Receipts	10,155	$ 5,023	$ 5,132
Expenditures			
Contractual services	1,000	$ 15,000	$ [14,000]
Total Expenditures	1,000	$ 15,000	$ [14,000]
Receipts Over [Under] Expenditures	9,155		
Unencumbered Cash, Beginning	42,943		
Unencumbered Cash, Ending	$ 52,098		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Diversion Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Fees	$ 7,547	$ 17,000	$ [9,453]
Total Receipts	7,547	$ 17,000	$ [9,453]
Expenditures			
Contractual services	6,743	$ 75,000	$ [68,257]
Total Expenditures	6,743	$ 75,000	$ [68,257]
Receipts Over [Under] Expenditures	804		
Unencumbered Cash, Beginning	128,576		
Unencumbered Cash, Ending	$ 129,380		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Direct Election Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 46,326	$ 45,667	$ 659
Delinquent tax	42	-	42
Motor vehicle tax	2,048	1,902	146
Commercial vehicle tax	118	113	5
Watercraft tax	-	23	[23]
Recreational vehicle tax	46	46	-
16/20M vehicle tax	-	348	[348]
Miscellaneous revenues	657	-	657
Total Receipts	49,237	$ 48,099	$ 1,138
Expenditures			
Personal services	5,246	$ 5,000	$ 246
Contractual services	58,962	81,100	[22,138]
Commodities	-	300	[300]
Capital outlay	-	5,000	[5,000]
Neighborhood revitalization	1,148	813	335
Total Expenditures	65,356	$ 92,213	$ [26,857]
Receipts Over [Under] Expenditures	[16,119]		
Unencumbered Cash, Beginning	103,957		
Unencumbered Cash, Ending	$ 87,838		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Title III C-1 Fund
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Program income	$ 41,638
Grant	48,606
Intergovernmental revenues	-
Operating transfers	124,133
Total Receipts	214,377
Expenditures	
Personal services	63,117
Contractual services	114,397
Commodities	22,053
Capital outlay	15,000
Total Expenditures	214,567
Receipts Over [Under] Expenditures	[190]
Unencumbered Cash, Beginning	190
Unencumbered Cash, Ending	$ -

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Title III C-2 Fund
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Program income	$ 45,129
Grant	43,490
Miscellaneous revenues	3,367
Operating transfers	92,157
Total Receipts	184,143
Expenditures	
Personal services	55,628
Contractual services	88,538
Commodities	39,922
Total Expenditures	184,088
Receipts Over [Under] Expenditures	55
Unencumbered Cash, Beginning	[55]
Unencumbered Cash, Ending	$ -

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Title III-B Fund
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Program income	$ 12,002
Grant	72,028
Miscellaneous revenues	803
Operating transfers	41,946
Total Receipts	126,779
Expenditures	
Personal services	95,977
Contractual services	6,300
Commodities	26,239
Transfers out	-
Total Expenditures	128,516
Receipts Over [Under] Expenditures	[1,737]
Unencumbered Cash, Beginning	5,752
Unencumbered Cash, Ending	$ 4,015

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Federal Funds Exchange Fund
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Grant	$ 69,782
Total Receipts	69,782
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	69,782
Unencumbered Cash, Beginning	-
Unencumbered Cash, Beginning	363,252
Unencumbered Cash, Ending	$ 433,034

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Trust, Training and Technology Fund
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Miscellaneous revenues	$ 15,659
Total Receipts	15,659
Expenditures	
Contractual services	8,437
Total Expenditures	8,437
Receipts Over [Under] Expenditures	7,222
Unencumbered Cash, Beginning	64,759
Unencumbered Cash, Ending	$ 71,981

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
911 Telephone Fund
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Charges for services	$ 60,071
Total Receipts	60,071
Expenditures	
Commodities	28,836
Total Expenditures	28,836
Receipts Over [Under] Expenditures	31,235
Unencumbered Cash, Beginning	120,210
Unencumbered Cash, Ending	$ 151,445

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Equipment Reserve Fund
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Miscellaneous revenues	$ 73,750
Operating transfers	150,000
Total Receipts	223,750
Expenditures	
Capital outlay	195,000
Total Expenditures	195,000
Receipts Over [Under] Expenditures	28,750
Unencumbered Cash, Beginning	71,117
Unencumbered Cash, Ending	$ 99,867

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
FEMA Fund
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Miscellaneous revenues	$ -
Total Receipts	-
Expenditures	
Capital outlay	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	223,304
Unencumbered Cash, Ending	$ 223,304

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
New Sales Tax Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Intergovernmental revenues	$ 717,444	$ 374,081	$ 343,363
Total Receipts	717,444	$ 374,081	$ 343,363
Expenditures			
Capital outlay	905,735	$ 1,000,000	$ [94,265]
Operating transfers	-	150,000	[150,000]
Total Expenditures	905,735	$ 1,150,000	$ [244,265]
Receipts Over [Under] Expenditures	[188,291]		
Unencumbered Cash, Beginning	2,097,581		
Unencumbered Cash, Ending	$ 1,909,290		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
CARES/ARPA Act Fund
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Federal grant	$ 788,106
Total Receipts	788,106
Expenditures	
Contractual services	369,054
Total Expenditures	369,054
Receipts Over [Under] Expenditures	419,052
Unencumbered Cash, Beginning	738,106
Unencumbered Cash, Ending	$ 1,157,158

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Bond and Interest Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 200	$ -	$ 200
Delinquent tax	2	-	2
Total Receipts	202	$ -	$ 202
Expenditures			
Contingency	-	$ 36,182	$ 36,182
Total Expenditures	-	$ 36,182	$ 36,182
Receipts Over [Under] Expenditures	202		
Unencumbered Cash, Beginning	36,478		
Unencumbered Cash, Ending	$ 36,680		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
NEK Central Kitchen Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Charges for services	$ 213,116	$ 395,055	$ [181,939]
Miscellaneous revenues	581	45,823	[45,242]
Total Receipts	213,697	$ 440,878	$ [227,181]
Expenditures			
Personal services	53,620	$ 140,000	$ [86,380]
Contractual services	7,444	2,356	5,088
Commodities	150,760	287,542	[136,782]
Capital outlay	-	10,980	[10,980]
Total Expenditures	211,824	$ 440,878	$ [229,054]
Receipts Over [Under] Expenditures	1,873		
Unencumbered Cash, Beginning	13,057		
Unencumbered Cash, Ending	$ 14,930		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Health Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 143,345	$ 141,928	$ 1,417
Delinquent tax	175	-	175
Motor vehicle tax	8,722	8,247	475
Commercial vehicle tax	510	490	20
Watercraft tax	-	101	[101]
Recreational vehicle tax	197	198	[1]
16/20M vehicle tax	-	1,510	[1,510]
Miscellaneous revenues	663,681	700,000	[36,319]
Total Receipts	816,630	$ 852,474	$ [35,844]
Expenditures			
Personal services	497,415	$ 670,000	$ [172,585]
Contractual services	166,909	188,000	[21,091]
Commodities	94,982	125,000	[30,018]
Capital outlay	-	40,000	[40,000]
Neighborhood revitalization	3,563	3,524	39
Total Expenditures	762,869	$ 1,026,524	$ [263,655]
Receipts Over [Under] Expenditures	53,761		
Unencumbered Cash, Beginning	399,007		
Unencumbered Cash, Ending	$ 452,768		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Solid Waste Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Charges for services	$ 23,603	$ 14,500	$ 9,103
Total Receipts	23,603	$ 14,500	$ 9,103
Expenditures			
Contractual services	15,114	$ 30,000	$ [14,886]
Total Expenditures	15,114	$ 30,000	$ 14,886
Receipts Over [Under] Expenditures	8,489		
Unencumbered Cash, Beginning	468,256		
Unencumbered Cash, Ending	$ 476,745		

SCHEDULE 3

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual
Related Municipal Entity - Extension Council
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Intergovernmental	$ 145,842
Reimbursements	6,662
Total Receipts	152,504
Expenditures	
Personal services	120,183
Contractual services	2,435
Commodities	20,707
Capital outlay	40,726
Total Expenditures	184,051
Receipts Over [Under] Expenditures	[31,547]
Unencumbered Cash, Beginning	112,864
Unencumbered Cash, Ending	$ 81,317

See independent auditor's report on the financial statements.

Doniphan County, Kansas
Summary of Receipts and Disbursements - Actual
Agency Funds
Regulatory Basis
For the Year Ended December 31, 2022

	Restated Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Funds:				
Taxation and Clearing Accounts	$ 12,756,373	$ 33,571,796	$ 32,794,148	$ 13,534,021
Inmate Account	17,978	10,416	9,813	18,581
Sheriff	-	71,186	71,186	-
Senior Center	10,261	82,668	84,662	8,267
District Court	140,837	151,090	123,284	168,643
Law Library	23,048	4,180	8,977	18,251
Total Agency Funds	$ 12,948,497	$ 33,891,336	$ 33,092,070	$ 13,747,763

Doniphan County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
U.S. Department of Agriculture		
Passed Through Kansas Department of Health and Environment:		
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	$ 27,506
Total U.S. Department of Agriculture		27,506
U.S. Department of Homeland Security		
Passed Through Kansas Adjutant General:		
Emergency Management Performance Grants	97.042	31,800
Total U.S. Department of Homeland Security		31,800
U.S. Department of the Treasury		
Passed Through Kansas Department of Commerce:		
Coronavirus State and Local Fiscal Recovery Funds	21.027	369,053
Total U.S. Department of the Treasury		369,053
U.S. Department of Health and Human Services		
HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund	93.461	73,418
Passed Through Kansas Department on Aging and Disability Services:		
Aging Cluster:		
Special Programs for the Aging, Title III, Part C, Nutritional Services	93.045	164,124
Total Aging Cluster		164,124
Passed Through Kansas Department of Health and Environment:		
Public Health Emergency Preparedness	93.069	14,983
Maternal and Child Health Federal Consolidation Programs	93.110	12,733
Immunization Cooperative Agreements	93.268	97,499
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	41,544
Total U.S. Department of Health and Human Services		404,301
Total Expenditures of Federal Awards		$ 832,660

The accompanying notes are an integral part of this schedule.

Doniphan County, Kansas
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

1. Organization

Doniphan County, Kansas (the County), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements. The County elected not to use the 10% de minimis indirect cost rate.

3. Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy and efficiency and program results that may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County's financial position as of December 31, 2022.

5. Outstanding Loans

The County did not have any outstanding loans under any federal grants as of December 31, 2022.

6. Pass Through Numbers

Pass through numbers have not been assigned to pass through grants on the Schedule of Expenditures of Federal Awards.

Doniphan County, Kansas
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified (Regulatory Basis) Adverse (GAAP)			
Internal control over financial reporting:				
Material weakness(es) identified?	X	Yes		No
Significant deficiency(ies) identified that are not considered to be material weaknesses?		Yes	X	None reported
Noncompliance material to financial statements noted?		Yes	X	No

Federal Awards

Internal control over major programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?		Yes	X	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified			
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Uniform Guidance?		Yes	X	No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:	$750,000			
Auditee qualified as low-risk auditee?		Yes	X	No

Doniphan County, Kansas
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2022

Section II - Financial Statement Findings

Current Year Findings

Program	Finding	Conditions	Criteria	Questioned Costs	Recommendation	Management Response
Not Applicable	2022-1	The County had unrecorded receipts in the amount of $355,743 for the year ended December 31, 2022.	Recommended Practices	Not Determined	Internal controls over bank reconciliations should be in place to ensure that all receipts are recorded in the proper period.	See Corrective Action Plan

Prior Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Current Year Findings

None Noted.

Prior Year Findings

None Noted.

GORDONCPA
AUDITING
ACCOUNTING
CONSULTING

4205 W 6th St Ste C
Lawrence, KS 66049

(785) 371-4847
cpagordon.com

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"

Board of County Commissioners
Doniphan County, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Doniphan 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, and have issued our report thereon dated July 6, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal controls exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charge with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs (2022-1), that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

July 6, 2023

GORDONCPA
AUDITING
ACCOUNTING
CONSULTING

4205 W 6th St Ste C
Lawrence, KS 66049

(785) 371-4847
cpagordon.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Board of County Commissioners
Doniphan County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Doniphan County, Kansas (the County), with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirement referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grants agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion of the County's compliance based on our audit. 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, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 Example Entity's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies, and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in the internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the County as of and for the year ended December 31, 2022, and have issued our report thereon dated July 6, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas
July 6, 2023