ELK COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2022

ELK COUNTY, KANSAS
For the Year Ended December 31, 2022
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Elk County, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Elk County, Kansas, 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 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 Elk 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Elk 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 a basis for our adverse and unmodified audit opinions.

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

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 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, 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, schedule of regulatory basis receipts and expenditures-agency funds, and reconciliation of the 2021 tax roll (Schedules 1, 2, 3 and 4 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 accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Elk County, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated August 26, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 5, 2023

ELK COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2022
General Fund	$ 569,753.47	$ 1,651,773.81	$ 1,796,513.60	$ 425,013.68	$ 46,999.95	$ 472,013.63
Special Purpose:						
Ambulance	152,334.95	363,473.92	342,562.89	173,245.98	6,725.98	179,971.96
Conservation District	2,579.37	15,038.75	15,000.00	2,618.12	-	2,618.12
Direct Election	36,930.31	58,191.26	68,351.20	26,770.37	1,006.51	27,776.88
Economic Development	45,321.18	5.34	-	45,326.52	-	45,326.52
Employee Benefits	294,911.54	851,740.03	948,070.07	198,581.50	21,009.21	219,590.71
Health	123,880.90	262,311.29	213,804.11	172,388.08	3,201.95	175,590.03
Historical Society	555.31	1,018.26	1,000.00	573.57	-	573.57
Mental Health	4,029.64	30,546.11	30,000.00	4,575.75	-	4,575.75
Intellectual Disability	3,035.40	23,332.85	23,000.00	3,368.25	-	3,368.25
Noxious Weed	20,083.71	139,321.03	142,266.70	17,138.04	1,648.34	18,786.38
Road and Bridge	83,193.50	2,030,989.45	1,867,468.86	246,714.09	41,551.31	288,265.40
Rural Fire District No. 1	35,813.93	130,724.52	142,460.54	24,077.91	4,146.19	28,224.10
Service Program for the Elderly	1,773.20	72,743.00	72,184.00	2,332.20	-	2,332.20
Special Alcohol Program	-	12,167.02	9,335.00	2,832.02	-	2,832.02
Special Bridge	74,102.13	119,948.37	62,535.05	131,515.45	-	131,515.45
Special Building	1,880.11	-	-	1,880.11	-	1,880.11
Special Liability	13,576.88	34,831.35	36,297.00	12,111.23	-	12,111.23
Special Parks and Recreation	0.01	12,167.02	9,335.00	2,832.03	-	2,832.03
Special Equipment Reserve	124,666.93	5,000.00	-	129,666.93	-	129,666.93
Special Rural Fire Equipment	21,672.57	13,500.00	3,533.81	31,638.76	-	31,638.76
Emergency Telephone Service	193,249.78	60,381.68	52,603.63	201,027.83	2,278.71	203,306.54
Motor Vehicle Operating	2,336.95	26,883.50	28,652.82	567.63	1,474.21	2,041.84
County Treasurer's Technology	2,615.89	917.00	-	3,532.89	-	3,532.89
County Clerk's Technology	4,864.46	917.00	33.25	5,748.21	-	5,748.21
Register of Deeds Technology	15,324.80	3,668.00	7,749.55	11,243.25	152.10	11,395.35
Sheriff's Equipment Reserve	9,216.47	12,845.63	16,970.05	5,092.05	380.92	5,472.97
Road Equipment Reserve	65,500.00	-	1,650.00	63,850.00	-	63,850.00
FEMA Grant	15.73	-	-	15.73	-	15.73
Emergency Preparedness Planning Grant	13,209.71	6,435.00	18,657.58	987.13	-	987.13
Diversion Fees	9,372.34	10,065.00	9,482.77	9,954.57	-	9,954.57
Other Grants	29,187.85	-	-	29,187.85	-	29,187.85
American Rescue Plan Act Grant	9,364.10	245,733.40	-	255,097.50	-	255,097.50
Trusts:						
Prosecuting Attorney Training	2,607.97	910.19	485.88	3,032.28	19.80	3,052.08
Special Law Enforcement Trust	6,943.17	227.50	-	7,170.67	-	7,170.67
Prosecuting Attorney Trust	2,449.66	-	75.00	2,374.66	-	2,374.66
Seizure Trust	-	1,218.53	-	1,218.53	-	1,218.53
Fish and Game Prosecuting Fee	175.00	-	-	175.00	-	175.00
Rural Fire District Trust	8,179.91	1,574.04	361.30	9,392.65	282.10	9,674.75
Total Primary Government (Excluding Agency Funds)	$ 1,984,708.83	$ 6,200,599.85	$ 5,920,439.66	$ 2,264,869.02	$ 130,877.28	$ 2,395,746.30

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

ELK COUNTY, KANSAS

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

	2022
Total Cash to be accounted for:	$ 2,395,746.30
Composition of Cash:	
Cash on Hand	$ 897.92
Checking Accounts:	
Demand Deposit Accounts	5,050,477.77
Savings Accounts	943,588.48
Investments:	
Certificates of Deposit	1,943,981.90
Total Cash	7,938,946.07
Agency Funds Per Schedule 3	(5,543,199.77)
Total Reporting Entity (Excluding Agency Funds)	$ 2,395,746.30

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

ELK COUNTY, KANSAS

Notes to Financial Statement
For the Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Elk County, Kansas (the County) have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principle standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 describes how the County's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity
Elk County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Elk County, Kansas as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement.

Regulatory Basis Fund Types
The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statement. The types of funds maintained by the County are as follows:

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

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

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

Agency funds – 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.).

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 municipality to use the regulatory basis of accounting.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments paid prior to the issuance of general obligation bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as revenue in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the County bond and interest fund to finance delinquent special assessments receivable.

Pension Plan

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System, of which is multi-employer, state-wide pension plan. The County's policy is to fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State of Kansas.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the County Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information

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

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

If 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 for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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. During the year ended December 31, 2022 the County had no budget amendments.

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, revenues 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 project funds, trust funds, and the following special purpose funds:

- Special Building Fund
- Special Equipment Reserve Fund
- Special Rural Fire Equipment Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- County Clerk's Technology Fund
- Register of Deeds Technology Fund
- Sheriff's Equipment Reserve Fund
- Road Equipment Reserve Fund
- FEMA Grant Fund
- Emergency Preparedness Planning Grant Fund
- Diversion Fees Fund
- Other Grants Fund
- Coronavirus Relief Grant Fund
- American Rescue Plan Act Grant Fund

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1 and Schedule 1, the County was in apparent compliance with Kansas cash basis and budget laws.

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 branch or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the bank 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.

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 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. All deposits were legally secured at December 31, 2022.

Deposits: At year-end, the County's carrying amount of deposits was $7,938,048.15 and the bank balance was $8,092,345.62. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $545,141.23 was covered by FDIC insurance, $7,547,204.39 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name.

4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases									
John Deere Utility Tractor	0.00%	August 14, 2017	$ 60,215.00	August 14, 2022	$ 12,043.00	$ -	$ (12,043.00)	$ -	$ -
2 2019 John Deere 672GX Motor Grader	3.77%	April 29, 2019	212,000.00	April 29, 2022	36,746.36	-	(36,746.36)	-	842.75
2021 Western Star Truck	1.72%	December 14, 2020	55,574.00	December 14, 2022	28,024.95	-	(28,024.95)	-	383.38
2010 John Deere Grader	2.85%	June 28, 2021	85,000.00	September 30, 2023	85,000.00	-	(41,586.77)	43,413.23	2,755.75
2006 Ford F-550 Rescue Truck	2.85%	August 30, 2021	57,500.00	March 1, 2024	57,500.00	-	(19,168.20)	38,331.80	821.62
2016 Dodge Charger	2.85%	October 6, 2021	12,000.00	September 30, 2023	12,000.00	-	(5,913.71)	6,086.29	300.47
2020 Dodge Durango	5.50%	September 30, 2022	29,600.00	September 30, 2025	-	29,600.00	-	29,600.00	-
2023 Osage Super Warrior Ambulance	4.20%	November 14, 2022	225,075.55	February 1, 2027	-	225,075.55	-	225,075.55	-
Total Contractual Indebtedness					$ 231,314.31	$ 254,675.55	$ (143,482.99)	$ 342,506.87	$ 5,103.97

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

Issue	2023	2024	2025	2026	2027	Total
Finance Leases						
2010 John Deere Grader	$ 43,413.23	$ -	$ -	$ -	$ -	$ 43,413.23
2006 Ford F-550 Rescue Truck	18,897.36	19,434.44	-	-	-	38,331.80
2016 Dodge Charger	6,086.29	-	-	-	-	6,086.29
2020 Dodge Durango	9,337.48	9,854.97	10,407.55	-	-	29,600.00
2023 Osage Super Warrior Ambulance	47,193.80	41,768.80	43,507.42	45,350.40	47,255.13	225,075.55
Total Principal Payments	124,928.16	71,058.21	53,914.97	45,350.40	47,255.13	342,506.87
Finance Leases						
2010 John Deere Grader	929.28	-	-	-	-	929.28
2006 Ford F-550 Rescue Truck	1,092.46	555.40	-	-	-	1,647.86
2016 Dodge Charger	130.04	-	-	-	-	130.04
2020 Dodge Durango	1,500.14	982.65	430.07	-	-	2,912.86
2023 Osage Super Warrior Ambulance	2,046.03	7,471.03	5,732.41	3,889.43	1,984.72	21,123.62
Total Interest Payments	5,697.95	9,009.08	6,162.48	3,889.43	1,984.72	26,743.66
Total Principal and Interest	$ 130,626.11	$ 80,067.29	$ 60,077.45	$ 49,239.83	$ 49,239.85	$ 369,250.53

5. FINANCE LEASE OBLIGATIONS

The County has entered into a finance lease agreement in order to finance the acquisition of a 2010 John Deere Grader. Payments are made semi-annually, including interest at 2.85%. Final maturity of the lease is September 30, 2023. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 44,342.51
	44,342.51
Less imputed interest	(929.28)
Net Present Value of Minimum Lease Payments	43,413.23
Less: Current Maturities	(43,413.23)
Long-Term Finance Lease Obligations	$ 0.00

The County has entered into a finance lease agreement in order to finance the acquisition of a 2006 Ford F-550 Rescue Truck. Payments are made annually, including interest at 2.85%. Final maturity of the lease is March 1, 2024. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 19,989.82
2024	19,989.84
	39,979.66
Less imputed interest	(1,647.86)
Net Present Value of Minimum Lease Payments	38,331.80
Less: Current Maturities	(18,897.36)
Long-Term Finance Lease Obligations	$ 19,434.44

The County has entered into a finance lease agreement in order to finance the acquisition of a 2016 Dodge Charger. Payments are made annually, including interest at 2.85%. Final maturity of the lease is September 30, 2023. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 6,216.33
	6,216.33
Less imputed interest	(130.04)
Net Present Value of Minimum Lease Payments	6,086.29
Less: Current Maturities	(6,086.29)
Long-Term Finance Lease Obligations	$ 0.00

5. FINANCE LEASE OBLIGATIONS (Continued)

The County has entered into a finance lease agreement in order to finance the acquisition of a 2020 Dodge Durango. Payments are made semi-annually, including interest at 5.50%. Final maturity of the lease is September 30, 2025. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 10,837.62
2024	10,837.62
2025	10,837.62
	32,512.86
Less imputed interest	(2,912.86)
Net Present Value of Minimum Lease Payments	29,600.00
Less: Current Maturities	(9,337.48)
Long-Term Finance Lease Obligations	$ 20,262.52

The County has entered into a finance lease agreement in order to finance the acquisition of a 2023 Osage Super Warrior Ambulance. Payments are made annually, including interest at 4.20%. Final maturity of the lease is February 1, 2027 Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 49,239.83
2024	49,239.83
2025	49,239.83
2026	49,239.83
2027	49,239.85
	246,199.17
Less imputed interest	(21,123.62)
Net Present Value of Minimum Lease Payments	225,075.55
Less: Current Maturities	(47,193.80)
Long-Term Finance Lease Obligations	$ 177,881.75

6. RIGHT TO USE CONTRACTS

As of December 31, 2022, the County has entered into a contract with Pitney Bowes for a postage machine. Rent expense for the year ended December 31, 2022, was $527.94. Under the current agreement, the future minimum rental payments are as follows:

2023	$ 879.90
2024	703.92
2025	527.94

7. 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 statement and required supplementary information. KPERS' financial statement 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, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1 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 the County were $172,202.30 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 $1,759,499.00. 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 nonemployer 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 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.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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.

Compensated Absences:
The County's policies regarding vacation leave permit employees to accumulate a maximum of two hundred forty hours vacation time. Sick leave policies permit employees to accumulate up to a maximum of 480 hours. Long-time employees who had accumulated over 480 hours prior to the current policy will be eligible to accumulate to a maximum of 960 hours. An employee who retires from County service shall be compensated at the employee's rate of pay per day for one-third of the sick leave accrued or for 480 hours, whichever is less. Long-time employees are governed by the prior policy.

In accordance with the above criteria, the County has estimated a liability for annual leave which has been earned, but not taken, by County employees. The estimated liability for accrued annual leave at December 31, 2022, was $60,654.29. The County has not estimated a liability for sick leave earned, but not taken, by County employees, as the amounts cannot be reasonably estimated.

Other Post Employment Benefits:
As provided by K.S.A. 12-5040, the local government 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 these 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.

9. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County manages these risks of loss through the purchase of various insurance policies.

The County has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC). The County participates in the decision making of KWORC through trustee representation. KWORC files its annual audited financial statement with the Kansas Insurance Commissioner. The County pays annual premium to KWORC for its workers' compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

9. RISK MANAGEMENT (Continued)

The County has been unable to obtain liability insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP). The County participates in the decision making of KCAMP through trustee representation. KCAMP files its annual audited financial statement with the Kansas Insurance Commissioner. The County pays annual premium to KCAMP for its workers' compensation insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

10. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Equipment Reserve	K.S.A. 19-119	$ 5,000.00
Road and Bridge	Special Rural Fire Equipment	K.S.A. 19-119	4,500.00
Motor Vehicle Operating	General	K.S.A. 8-145	2,994.39

11. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition or disclosure in the financial statement.

SUPPLEMENTARY INFORMATION

ELK COUNTY, KANSAS

Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	$ 1,794,447.00	$ 2,360.63	$ 1,796,807.63	$ 1,796,513.60	$ (294.03)
Special Purpose:					
Ambulance	345,200.00	-	345,200.00	342,562.89	(2,637.11)
Conservation District	17,500.00	-	17,500.00	15,000.00	(2,500.00)
Direct Election	71,100.00	-	71,100.00	68,351.20	(2,748.80)
Economic Development	45,321.00	-	45,321.00	-	(45,321.00)
Employee Benefits	1,093,000.00	-	1,093,000.00	948,070.07	(144,929.93)
Health	101,000.00	144,130.13	245,130.13	213,804.11	(31,326.02)
Historical Society	1,500.00	-	1,500.00	1,000.00	(500.00)
Mental Health	34,000.00	-	34,000.00	30,000.00	(4,000.00)
Intellectual Disability	26,000.00	-	26,000.00	23,000.00	(3,000.00)
Noxious Weed	153,000.00	-	153,000.00	142,266.70	(10,733.30)
Road and Bridge	1,878,509.00	252,768.31	2,131,277.31	1,867,468.86	(263,808.45)
Rural Fire District No. 1	156,828.00	-	156,828.00	142,460.54	(14,367.46)
Service Program for the Elderly	74,184.00	-	74,184.00	72,184.00	(2,000.00)
Special Alcohol Program	9,335.00	-	9,335.00	9,335.00	-
Special Bridge	120,750.00	-	120,750.00	62,535.05	(58,214.95)
Special Liability	45,000.00	-	45,000.00	36,297.00	(8,703.00)
Special Parks and Recreation	9,335.00	-	9,335.00	9,335.00	-
Emergency Telephone Service	221,737.00	-	221,737.00	52,603.63	(169,133.37)

ELK COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 346,198.41	$ 467,056.19	$ 477,194.00	$ (10,137.81)
Delinquent Tax	19,220.48	10,521.70	4,725.00	5,796.70
Motor Vehicle Tax	51,186.17	30,381.50	30,118.00	263.50
Recreational Vehicle Tax	877.31	538.77	579.00	(40.23)
16/20 M Truck Tax	10,661.80	9,515.01	6,069.00	3,446.01
Commercial Vehicle Tax	1,713.73	1,048.53	1,207.00	(158.47)
Watercraft Tax	-	-	220.00	(220.00)
Countywide Sales Tax	220,851.65	217,883.71	165,000.00	52,883.71
In Lieu of Tax	700,000.00	701,755.75	700,000.00	1,755.75
Mineral Production Tax	-	1,049.92	900.00	149.92
Interest on Tax	78,058.62	61,267.98	20,500.00	40,767.98
Intergovernmental				
Federal Grants	215.00	-	-	-
State Grants	56.25	2,360.63	-	2,360.63
Local Alcoholic Liquor Tax	9,641.89	12,167.02	8,188.00	3,979.02
Licenses, Fees, and Permits				
Officer Fees	84,215.71	118,267.04	33,999.00	84,268.04
Use of Money and Property				
Interest on Investments	20,832.91	12,469.90	14,000.00	(1,530.10)
Other Receipts				
Recycling	-	428.15	-	428.15
Miscellaneous	5,220.77	2,067.62	-	2,067.62
Operating Transfers from				
Motor Vehicle Operating Fund	737.77	2,994.39	2,800.00	194.39
Total Receipts	1,549,688.47	1,651,773.81	$ 1,465,499.00	$ 186,274.81

ELK COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures				
General Government				
County Commission				
Personal Services	$ 37,699.89	$ 38,345.64	$ 43,000.00	$ (4,654.36)
Contractual Services	1,826.86	(10,960.76)	3,000.00	(13,960.76)
Commodities	347.43	11,513.13	300.00	11,213.13
Total County Commission	39,874.18	38,898.01	46,300.00	(7,401.99)
County Clerk				
Personal Services	64,720.05	56,300.11	71,418.00	(15,117.89)
Contractual Services	1,551.40	4,860.56	4,000.00	860.56
Commodities	628.95	1,325.85	2,000.00	(674.15)
Capital Outlay	-	-	1,000.00	(1,000.00)
Reimbursed Expense	-	(30.00)	-	(30.00)
Total County Clerk	66,900.40	62,456.52	78,418.00	(15,961.48)
County Treasurer				
Personal Services	74,691.13	76,309.47	83,000.00	(6,690.53)
Contractual Services	4,922.57	1,909.55	7,300.00	(5,390.45)
Commodities	1,218.82	6,319.28	2,600.00	3,719.28
Capital Outlay	-	-	1,800.00	(1,800.00)
Total County Treasurer	80,832.52	84,538.30	94,700.00	(10,161.70)
County Attorney				
Personal Services	69,567.72	79,096.26	69,200.00	9,896.26
Contractual Services	5,681.65	6,420.25	6,948.00	(527.75)
Commodities	1,118.21	460.46	1,000.00	(539.54)
Capital Outlay	-	-	2,000.00	(2,000.00)
Reimbursed Expense	(15.00)	(15.00)	-	(15.00)
Total County Attorney	76,352.58	85,961.97	79,148.00	6,813.97
Register of Deeds				
Personal Services	60,683.20	62,571.44	65,000.00	(2,428.56)
Contractual Services	1,782.11	1,662.59	2,425.00	(762.41)
Commodities	443.50	360.92	1,000.00	(639.08)
Capital Outlay	1,011.55	2,145.01	4,850.00	(2,704.99)
Total Register of Deeds	63,920.36	66,739.96	73,275.00	(6,535.04)
Unified Court				
Contractual Services	58,429.66	71,693.96	66,715.00	4,978.96
Commodities	5,416.08	2,922.84	1,500.00	1,422.84
Capital Outlay	-	-	4,450.00	(4,450.00)
Total Unified Court	63,845.74	74,616.80	72,665.00	1,951.80

ELK COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Courthouse General				
Contractual Services	$ 1,265,244.76	$ 321,334.05	$ 250,000.00	$ 71,334.05
Commodities	17,609.68	30,558.50	30,000.00	558.50
Reimbursed Expense	(238,952.34)	(5,681.07)	-	(5,681.07)
Total Courthouse General	1,043,902.10	346,211.48	280,000.00	66,211.48
Airport				
Contractual Services	-	-	10,000.00	(10,000.00)
Total Airport	-	-	10,000.00	(10,000.00)
Appraiser				
Personal Services	87,442.77	89,680.02	87,500.00	2,180.02
Contractual Services	50,517.53	54,859.39	63,325.00	(8,465.61)
Commodities	3,014.99	4,032.85	5,500.00	(1,467.15)
Capital Outlay	-	-	1,000.00	(1,000.00)
Reimbursed Expense	(1,125.00)	-	-	-
Total Appraiser	139,850.29	148,572.26	157,325.00	(8,752.74)
County Building Maintenance				
Personal Services	63,885.36	59,032.71	68,000.00	(8,967.29)
Contractual Services	26,996.57	18,782.52	20,000.00	(1,217.48)
Commodities	31,574.01	35,855.65	27,500.00	8,355.65
Reimbursed Expense	-	-	-	-
Total County Building Maintenance	122,455.94	113,670.88	115,500.00	(1,829.12)
Capital Outlay Projects - Equipment				
Capital Outlay	-	-	2,205.00	(2,205.00)
Total General Government	1,697,934.11	1,021,666.18	1,009,536.00	12,130.18
Public Safety				
Sheriff				
Personal Services	411,307.12	432,162.56	403,936.00	28,226.56
Contractual Services	204,771.30	207,466.90	164,745.00	42,721.90
Commodities	58,549.43	72,222.71	81,300.00	(9,077.29)
Capital Outlay	-	-	55,000.00	(55,000.00)
Reimbursed Expense	(2,905.00)	(7,406.85)	-	(7,406.85)
Total Sheriff	671,722.85	704,445.32	704,981.00	(535.68)

ELK COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Emergency Preparedness				
Personal Services	$ 30,765.14	$ 36,614.06	$ 32,000.00	$ 4,614.06
Contractual Services	2,437.81	2,361.32	3,000.00	(638.68)
Commodities	1,117.34	2,335.66	2,730.00	(394.34)
Capital Outlay	-	-	600.00	(600.00)
Reimbursed Expense	(973.19)	(8,234.61)	-	(8,234.61)
Total Emergency Preparedness	33,347.10	33,076.43	38,330.00	(5,253.57)
Total Public Safety	705,069.95	737,521.75	743,311.00	(5,789.25)
Health				
Coroner				
Contractual Services	5,899.39	8,681.19	12,000.00	(3,318.81)
Agriculture				
Agriculture Appropriation				
Fair	5,000.00	5,000.00	5,000.00	-
Sanitation				
Recycling				
Personal Services	9,347.64	11,169.91	14,500.00	(3,330.09)
Contractual Services	6,423.97	1,119.84	1,500.00	(380.16)
Commodities	533.49	6,354.73	1,000.00	5,354.73
Capital Outlay	-	-	5,600.00	(5,600.00)
Total Recycling	16,305.10	18,644.48	22,600.00	(3,955.52)
Social Services for Aged & Poor				
Child Advocacy	-	-	1,000.00	(1,000.00)
CASA	-	-	1,000.00	(1,000.00)
Total Social Services for Aged & Poor	-	-	2,000.00	(2,000.00)
Operating Transfers to				
Special Equipment Reserve Fund	10,000.00	5,000.00	-	5,000.00
Total Operating Transfers	10,000.00	5,000.00	-	5,000.00
Total Certified Budget			1,794,447.00	2,066.60
Adjustments for Qualifying Budget Credits			2,360.63	(2,360.63)
Total Expenditures	2,440,208.55	1,796,513.60	$ 1,796,807.63	$ (294.03)
Receipts Over(Under) Expenditures	(890,520.08)	(144,739.79)		
Unencumbered Cash, Beginning	1,460,273.55	569,753.47		
Unencumbered Cash, Ending	$ 569,753.47	$ 425,013.68		

ELK COUNTY, KANSAS
AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 143,140.27	$ 143,791.16	$ 146,902.00	$ (3,110.84)
Delinquent Tax	4,374.43	3,587.31	1,954.00	1,633.31
Motor Vehicle Tax	10,327.35	12,561.95	12,453.00	108.95
Recreational Vehicle Tax	176.96	222.73	238.00	(15.27)
16/20 M Truck Tax	2,873.76	1,919.82	2,510.00	(590.18)
Commercial Vehicle Tax	345.79	433.52	499.00	(65.48)
Watercraft Tax	-	-	91.00	(91.00)
In Lieu of Tax	-	472.99	200.00	272.99
Intergovernmental				
State Grants	5,074.74	14,339.23	50,000.00	(35,660.77)
Licenses, Fees, and Permits				
Service Fees	160,810.25	181,717.16	75,000.00	106,717.16
Other Receipts			-	
Miscellaneous	6,497.42	4,428.05	-	4,428.05
Total Receipts	333,620.97	363,473.92	$ 289,847.00	$ 73,626.92
Expenditures				
Public Safety				
Personal Services	234,053.27	248,285.20	$ 235,000.00	$ 13,285.20
Contractual Services	22,874.51	28,330.25	37,200.00	(8,869.75)
Commodities	33,255.62	38,775.64	23,000.00	15,775.64
Capital Outlay	-	39,841.76	50,000.00	(10,158.24)
Reimbursed Expense	(2,567.52)	(12,669.96)	-	(12,669.96)
Total Expenditures	287,615.88	342,562.89	$ 345,200.00	$ (2,637.11)
Receipts Over(Under) Expenditures	46,005.09	20,911.03		
Unencumbered Cash, Beginning	106,329.86	152,334.95		
Unencumbered Cash, Ending	$ 152,334.95	$ 173,245.98		

ELK COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 10,904.29	$ 13,523.17	$ 13,808.00	$ (284.83)
Delinquent Tax	388.61	288.84	137.00	151.84
Motor Vehicle Tax	967.22	956.80	949.00	7.80
Recreational Vehicle Tax	16.61	17.01	18.00	(0.99)
16/20 M Truck Tax	217.19	179.82	191.00	(11.18)
Commercial Vehicle Tax	32.39	33.04	38.00	(4.96)
Watercraft Tax	-	-	7.00	(7.00)
In Lieu of Tax	-	40.07	-	40.07
Total Receipts	12,526.31	15,038.75	$ 15,148.00	$ (109.25)
Expenditures				
Agriculture				
Contractual Services	12,000.00	15,000.00	$ 17,500.00	$ (2,500.00)
Total Expenditures	12,000.00	15,000.00	$ 17,500.00	$ (2,500.00)
Receipts Over(Under) Expenditures	526.31	38.75		
Unencumbered Cash, Beginning	2,053.06	2,579.37		
Unencumbered Cash, Ending	$ 2,579.37	$ 2,618.12		

ELK COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 54,182.55	$ 50,195.24	$ 51,257.00	$ (1,061.76)
Delinquent Tax	1,798.60	1,407.39	507.00	900.39
Motor Vehicle Tax	5,343.11	4,754.95	4,712.00	42.95
Recreational Vehicle Tax	91.60	84.31	90.00	(5.69)
16/20 M Truck Tax	887.51	993.29	950.00	43.29
Commercial Vehicle Tax	178.91	164.11	189.00	(24.89)
Watercraft Tax	-	-	35.00	(35.00)
In Lieu of Tax	-	172.77	-	172.77
Other Receipts				
Miscellaneous	34.77	419.20	-	419.20
Total Receipts	62,517.05	58,191.26	$ 57,740.00	$ 451.26
Expenditures				
General Government				
Personal Services	35,710.36	41,617.92	$ 37,100.00	$ 4,517.92
Contractual Services	10,324.74	26,235.69	27,000.00	(764.31)
Commodities	874.70	381.78	6,000.00	(5,618.22)
Capital Outlay	-	-	1,000.00	(1,000.00)
Reimbursed Expense	115.81	115.81	-	115.81
Total Expenditures	47,025.61	68,351.20	$ 71,100.00	$ (2,748.80)
Receipts Over(Under) Expenditures	15,491.44	(10,159.94)		
Unencumbered Cash, Beginning	21,438.87	36,930.31		
Unencumbered Cash, Ending	$ 36,930.31	$ 26,770.37		

ELK COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ -	$ 5.34	$ -	$ 5.34
Total Receipts	-	5.34	$ -	$ 5.34
Expenditures				
Economic Development				
Contractual Services	-	-	$ 45,321.00	$ (45,321.00)
Total Expenditures	-	-	$ 45,321.00	$ (45,321.00)
Receipts Over(Under) Expenditures	-	5.34		
Unencumbered Cash, Beginning	45,321.18	45,321.18		
Unencumbered Cash, Ending	$ 45,321.18	$ 45,326.52		

ELK COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 731,944.76	$ 749,582.32	$ 765,795.00	$ (16,212.68)
Delinquent Tax	25,409.90	19,267.60	7,782.00	11,485.60
Motor Vehicle Tax	69,173.71	64,233.92	63,679.00	554.92
Recreational Vehicle Tax	1,185.64	1,139.03	1,220.00	(80.97)
16/20 M Truck Tax	12,403.75	12,858.71	12,832.00	26.71
Commercial Vehicle Tax	2,315.97	2,216.85	2,554.00	(337.15)
Watercraft Tax	-	-	467.00	(467.00)
In Lieu of Tax	-	2,410.29	-	2,410.29
Other Receipts				
Miscellaneous	-	31.31	-	31.31
Total Receipts	842,433.73	851,740.03	$ 854,329.00	$ (2,588.97)
Expenditures				
Employee Benefits				
Health Insurance	586,511.80	601,682.31	$ 700,000.00	$ (98,317.69)
KPERS	159,853.88	172,754.09	165,000.00	7,754.09
Life Insurance	3,307.11	3,159.35	5,000.00	(1,840.65)
Social Security	132,365.71	139,291.77	130,000.00	9,291.77
Unemployment	1,432.25	1,760.55	3,000.00	(1,239.45)
Workmen's Compensation	23,170.00	29,422.00	90,000.00	(60,578.00)
Total Expenditures	906,640.75	948,070.07	$ 1,093,000.00	$ (144,929.93)
Receipts Over(Under) Expenditures	(64,207.02)	(96,330.04)		
Unencumbered Cash, Beginning	359,118.56	294,911.54		
Unencumbered Cash, Ending	$ 294,911.54	$ 198,581.50		

ELK COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 38,701.87	$ 43,806.43	$ 44,754.00	$ (947.57)
Delinquent Tax	1,256.70	1,001.03	543.00	458.03
Motor Vehicle Tax	3,521.24	3,396.44	3,365.00	31.44
Recreational Vehicle Tax	60.35	60.23	64.00	(3.77)
16/20 M Truck Tax	639.09	654.61	678.00	(23.39)
Commercial Vehicle Tax	117.90	117.24	135.00	(17.76)
Watercraft Tax	-	-	25.00	(25.00)
In Lieu of Tax	-	129.32	-	129.32
Intergovernmental				
Federal Grants	19,708.27	121,233.13	10,000.00	111,233.13
State Grants	10,004.75	22,897.00	-	22,897.00
Contract with Other Governments	5,145.00	5,322.50	-	5,322.50
Licenses, Fees, and Permits				
Service Fees	57,015.87	63,693.36	8,000.00	55,693.36
Total Receipts	136,171.04	262,311.29	$ 67,564.00	$ 194,747.29
Expenditures				
Health				
Personal Services	70,601.47	86,816.85	$ 68,000.00	$ 18,816.85
Contractual Services	12,167.63	42,713.69	1,500.00	41,213.69
Commodities	34,325.52	60,273.57	30,500.00	29,773.57
Capital Outlay	-	24,000.00	1,000.00	23,000.00
Reimbursed Expense	(22,151.91)	-	-	-
Total Certified Budget			101,000.00	112,804.11
Adjustments for Qualifying Budget Credits			144,130.13	(144,130.13)
Total Expenditures	94,942.71	213,804.11	$ 245,130.13	$ (31,326.02)
Receipts Over(Under) Expenditures	41,228.33	48,507.18		
Unencumbered Cash, Beginning	82,652.57	123,880.90		
Unencumbered Cash, Ending	$ 123,880.90	$ 172,388.08		

ELK COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 875.69	$ 895.75	$ 892.00	$ 3.75
Delinquent Tax	35.75	23.60	9.00	14.60
Motor Vehicle Tax	77.66	76.98	74.00	2.98
Recreational Vehicle Tax	1.33	1.42	1.00	0.42
16/20 M Truck Tax	24.33	14.36	15.00	(0.64)
Commercial Vehicle Tax	2.57	2.63	3.00	(0.37)
Watercraft Tax	-	-	1.00	(1.00)
In Lieu of Tax	-	3.52	-	3.52
Total Receipts	1,017.33	1,018.26	$ 995.00	$ 23.26
Expenditures				
Culture and Recreation				
Contractual Services	1,000.00	1,000.00	$ 1,500.00	$ (500.00)
Total Expenditures	1,000.00	1,000.00	$ 1,500.00	$ (500.00)
Receipts Over(Under) Expenditures	17.33	18.26		
Unencumbered Cash, Beginning	537.98	555.31		
Unencumbered Cash, Ending	$ 555.31	$ 573.57		

ELK COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 28,249.61	$ 26,556.82	$ 27,102.00	$ (545.18)
Delinquent Tax	1,080.53	755.66	268.00	487.66
Motor Vehicle Tax	2,832.69	2,479.11	2,458.00	21.11
Recreational Vehicle Tax	48.55	43.87	47.00	(3.13)
16/20 M Truck Tax	569.21	526.59	495.00	31.59
Commercial Vehicle Tax	94.87	85.58	99.00	(13.42)
Watercraft Tax	-	-	18.00	(18.00)
In Lieu of Tax	-	98.48	-	98.48
Total Receipts	32,875.46	30,546.11	$ 30,487.00	$ 59.11
Expenditures				
Health				
Contractual Services	33,000.00	30,000.00	$ 34,000.00	$ (4,000.00)
Total Expenditures	33,000.00	30,000.00	$ 34,000.00	$ (4,000.00)
Receipts Over(Under) Expenditures	(124.54)	546.11		
Unencumbered Cash, Beginning	4,154.18	4,029.64		
Unencumbered Cash, Ending	$ 4,029.64	$ 4,575.75		

ELK COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 19,718.24	$ 20,545.49	$ 20,975.00	$ (429.51)
Delinquent Tax	754.56	529.48	208.00	321.48
Motor Vehicle Tax	1,968.68	1,730.53	1,715.00	15.53
Recreational Vehicle Tax	33.73	30.76	33.00	(2.24)
16/20 M Truck Tax	401.08	365.92	346.00	19.92
Commercial Vehicle Tax	65.90	59.69	69.00	(9.31)
Watercraft Tax	-	-	13.00	(13.00)
In Lieu of Tax	-	70.98	-	70.98
Total Receipts	22,942.19	23,332.85	$ 23,359.00	$ (26.15)
Expenditures				
Health				
Contractual Services	23,000.00	23,000.00	$ 26,000.00	$ (3,000.00)
Total Expenditures	23,000.00	23,000.00	$ 26,000.00	$ (3,000.00)
Receipts Over(Under) Expenditures	(57.81)	332.85		
Unencumbered Cash, Beginning	3,093.21	3,035.40		
Unencumbered Cash, Ending	$ 3,035.40	$ 3,368.25		

ELK COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 139,552.57	$ 121,343.46	$ 123,944.00	$ (2,600.54)
Delinquent Tax	3,527.60	3,293.50	1,177.00	2,116.50
Motor Vehicle Tax	7,647.08	12,246.91	12,140.00	106.91
Recreational Vehicle Tax	131.03	217.19	232.00	(14.81)
16/20 M Truck Tax	2,167.17	1,421.48	2,446.00	(1,024.52)
Commercial Vehicle Tax	256.00	422.67	487.00	(64.33)
Watercraft Tax	-	-	89.00	(89.00)
In Lieu of Tax	-	375.82	-	375.82
Use of Money and Property				
Sale of Surplus Equipment	66.25	-	-	-
Total Receipts	153,347.70	139,321.03	$ 140,515.00	$ (1,193.97)
Expenditures				
Agriculture				
Personal Services	69,197.92	74,230.31	$ 89,000.00	$ (14,769.69)
Contractual Services	7,783.62	14,354.32	16,600.00	(2,245.68)
Commodities	119,919.53	126,790.88	102,400.00	24,390.88
Reimbursed Expense	(92,124.75)	(73,108.81)	(55,000.00)	(18,108.81)
Total Agriculture	104,776.32	142,266.70	153,000.00	(10,733.30)
Operating Transfers to				
Road Equipment Reserve Fund	32,000.00	-	-	-
Total Expenditures	136,776.32	142,266.70	$ 153,000.00	$ (10,733.30)
Receipts Over(Under) Expenditures	16,571.38	(2,945.67)		
Unencumbered Cash, Beginning	3,512.33	20,083.71		
Unencumbered Cash, Ending	$ 20,083.71	$ 17,138.04		

ELK COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,232,441.14	$ 1,135,302.69	$ 1,159,833.00	$ (24,530.31)
Delinquent Tax	40,438.32	31,532.56	11,599.00	19,933.56
Motor Vehicle Tax	104,402.48	108,156.82	107,221.00	935.82
Recreational Vehicle Tax	1,789.40	1,917.87	2,053.00	(135.13)
16/20 M Truck Tax	20,828.06	19,407.43	21,607.00	(2,199.57)
Commercial Vehicle Tax	3,495.47	3,732.71	4,300.00	(567.29)
Watercraft Tax	-	-	787.00	(787.00)
In Lieu of Tax	250,000.00	253,821.55	251,300.00	2,521.55
Intergovernmental				
Federal Grants	28,867.48	223,030.86	-	223,030.86
State Grants	1,919.72	29,737.45	-	29,737.45
Connecting Links	32,162.47	35,013.48	38,000.00	(2,986.52)
Special City & County Highway	202,036.18	185,678.79	176,796.00	8,882.79
Equalization and Adjustment	11,523.33	2,957.24	8,700.00	(5,742.76)
Licenses, Fees, and Permits				
Service Fees	300.00	700.00	-	700.00
Other Receipts				
Miscellaneous	89.32	-	-	-
Total Receipts	1,930,293.37	2,030,989.45	$ 1,782,196.00	$ 248,793.45
Expenditures				
Public Works				
Personal Services	416,877.75	431,656.53	$ 428,000.00	$ 3,656.53
Contractual Services	511,308.67	354,931.23	236,000.00	118,931.23

ELK COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Public Works				
Commodities	$ 986,904.78	$ 1,091,232.38	$ 844,000.00	$ 247,232.38
Capital Outlay	-	55,959.00	376,509.00	(320,550.00)
Reimbursed Expense	(6,712.11)	(70,810.28)	(6,000.00)	(64,810.28)
Total Public Works	1,908,379.09	1,862,968.86	1,878,509.00	(15,540.14)
Operating Transfers to				
Sepcial Rural Fire Equipment Fund	-	4,500.00	-	4,500.00
Total Certified Budget			1,878,509.00	(11,040.14)
Adjustments for Qualifying Budget Credits			252,768.31	(252,768.31)
Total Expenditures	1,908,379.09	1,867,468.86	$ 2,131,277.31	$ (263,808.45)
Receipts Over(Under) Expenditures	21,914.28	163,520.59		
Unencumbered Cash, Beginning	61,279.22	83,193.50		
Unencumbered Cash, Ending	$ 83,193.50	$ 246,714.09		

ELK 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
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 116,384.54	$ 118,595.27	$ 119,835.00	$ (1,239.73)
Delinquent Tax	3,004.73	2,691.38	1,186.00	1,505.38
Motor Vehicle Tax	7,171.62	7,004.25	7,232.00	(227.75)
Recreational Vehicle Tax	127.84	122.21	139.00	(16.79)
16/20 M Truck Tax	2,239.25	2,135.20	2,184.00	(48.80)
Commercial Vehicle Tax	198.88	176.21	251.00	(74.79)
Watercraft Tax	-	-	70.00	(70.00)
Total Receipts	129,126.86	130,724.52	$ 130,897.00	$ (172.48)
Expenditures				
Public Safety				
Personal Services	26,773.00	27,972.12	$ 28,000.00	$ (27.88)
Contractual Services	33,016.64	55,816.28	59,000.00	(3,183.72)
Commodities	59,623.99	58,672.14	28,000.00	30,672.14
Capital Outlay	-	-	11,828.00	(11,828.00)
Total Public Safety	119,413.63	142,460.54	126,828.00	15,632.54
Operating Transfers to Special Rural Fire Equipment Fund	-	-	30,000.00	(30,000.00)
Total Expenditures	119,413.63	142,460.54	$ 156,828.00	$ (14,367.46)
Receipts Over(Under) Expenditures	9,713.23	(11,736.02)		
Unencumbered Cash, Beginning	26,100.70	35,813.93		
Unencumbered Cash, Ending	$ 35,813.93	$ 24,077.91		

ELK COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 59,324.00	$ 64,669.93	$ 66,064.00	$ (1,394.07)
Delinquent Tax	1,854.03	1,513.23	654.00	859.23
Motor Vehicle Tax	4,775.63	5,206.11	5,160.00	46.11
Recreational Vehicle Tax	81.82	92.29	99.00	(6.71)
16/20 M Truck Tax	1,031.77	887.69	1,040.00	(152.31)
Commercial Vehicle Tax	159.89	179.68	207.00	(27.32)
Watercraft Tax	-	-	38.00	(38.00)
In Lieu of Tax	-	194.07	-	194.07
Total Receipts	67,227.14	72,743.00	$ 73,262.00	$ (519.00)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	67,070.00	72,184.00	$ 74,184.00	$ (2,000.00)
Total Expenditures	67,070.00	72,184.00	$ 74,184.00	$ (2,000.00)
Receipts Over(Under) Expenditures	157.14	559.00		
Unencumbered Cash, Beginning	1,616.06	1,773.20		
Unencumbered Cash, Ending	$ 1,773.20	$ 2,332.20		

ELK COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 9,641.89	$ 12,167.02	$ 8,187.00	$ 3,980.02
Total Receipts	9,641.89	12,167.02	$ 8,187.00	$ 3,980.02
Expenditures				
Health				
Contractual Services	10,789.74	9,335.00	$ 9,335.00	$ -
Total Expenditures	10,789.74	9,335.00	$ 9,335.00	$ -
Receipts Over(Under) Expenditures	(1,147.85)	2,832.02		
Unencumbered Cash, Beginning	1,147.85	-		
Unencumbered Cash, Ending	$ -	$ 2,832.02		

ELK COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 104,042.95	$ 106,571.27	$ 108,859.00	$ (2,287.73)
Delinquent Tax	2,189.23	2,430.40	1,078.00	1,352.40
Motor Vehicle Tax	5,841.17	9,130.70	9,051.00	79.70
Recreational Vehicle Tax	100.11	161.90	173.00	(11.10)
16/20 M Truck Tax	991.62	1,085.80	1,824.00	(738.20)
Commercial Vehicle Tax	195.58	315.11	363.00	(47.89)
Watercraft Tax	-	-	66.00	(66.00)
In Lieu of Tax	-	253.19	-	253.19
Total Receipts	113,360.66	119,948.37	$ 121,414.00	$ (1,465.63)
Expenditures				
Public Works				
Contractual Services	10,800.00	27,067.61	$ 80,000.00	$ (52,932.39)
Commodities	35,220.67	35,467.44	-	35,467.44
Capital Outlay	-	-	40,750.00	(40,750.00)
Total Expenditures	46,020.67	62,535.05	$ 120,750.00	$ (58,214.95)
Receipts Over(Under) Expenditures	67,339.99	57,413.32		
Unencumbered Cash, Beginning	6,762.14	74,102.13		
Unencumbered Cash, Ending	$ 74,102.13	$ 131,515.45		

ELK COUNTY, KANSAS
SPECIAL BUILDING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from		
Special Equipment Reserve Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,880.11	1,880.11
Unencumbered Cash, Ending	$ 1,880.11	$ 1,880.11

ELK COUNTY, KANSAS
SPECIAL LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 28,221.27	$ 25,834.58	$ 26,365.00	$ (530.42)
Delinquent Tax	817.64	708.56	261.00	447.56
Motor Vehicle Tax	2,324.34	2,476.58	2,453.00	23.58
Recreational Vehicle Tax	39.88	43.90	47.00	(3.10)
16/20 M Truck Tax	394.18	432.13	494.00	(61.87)
Commercial Vehicle Tax	77.84	85.46	98.00	(12.54)
Watercraft Tax	-	-	18.00	(18.00)
In Lieu of Tax	-	80.86	-	80.86
Other Receipts				
Miscellaneous	-	5,169.28	-	5,169.28
Total Receipts	31,875.15	34,831.35	$ 29,736.00	$ 5,095.35
Expenditures				
General Government				
Contractual Services	30,884.00	36,297.00	$ 45,000.00	$ (8,703.00)
Total Expenditures	30,884.00	36,297.00	$ 45,000.00	$ (8,703.00)
Receipts Over(Under) Expenditures	991.15	(1,465.65)		
Unencumbered Cash, Beginning	12,585.73	13,576.88		
Unencumbered Cash, Ending	$ 13,576.88	$ 12,111.23		

ELK COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 9,641.91	$ 12,167.02	$ 8,187.00	$ 3,980.02
Total Receipts	9,641.91	12,167.02	$ 8,187.00	$ 3,980.02
Expenditures				
Culture and Recreation				
Contractual Services	10,790.36	9,335.00	$ 9,335.00	$ -
Total Expenditures	10,790.36	9,335.00	$ 9,335.00	$ -
Receipts Over(Under) Expenditures	(1,148.45)	2,832.02		
Unencumbered Cash, Beginning	1,148.46	0.01		
Unencumbered Cash, Ending	$ 0.01	$ 2,832.03		

ELK COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from		
General Fund	$ 10,000.00	$ 5,000.00
Total Receipts	10,000.00	5,000.00
Expenditures		
General Government		
Capital Outlay	3,092.00	-
Total Expenditures and Transfers	3,092.00	-
Receipts Over(Under) Expenditures	6,908.00	5,000.00
Unencumbered Cash, Beginning	117,758.93	124,666.93
Unencumbered Cash, Ending	$ 124,666.93	$ 129,666.93

ELK COUNTY, KANSAS
SPECIAL RURAL FIRE EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Donations	$ -	$ 9,000.00
Reimbursed Expense	7,000.00	-
Operating Transfers from		
Road and Bridge Fund	-	4,500.00
Total Receipts	7,000.00	13,500.00
Expenditures		
Public Safety		
Contractual Services	-	2,618.17
Capital Outlay	31,500.00	915.64
Total Expenditures	31,500.00	3,533.81
Receipts Over(Under) Expenditures	(24,500.00)	9,966.19
Unencumbered Cash, Beginning	46,172.57	21,672.57
Unencumbered Cash, Ending	$ 21,672.57	$ 31,638.76

ELK COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 60,015.84	$ 59,897.70	$ 55,000.00	$ 4,897.70
Use of Money and Property				
Interest on Investments	529.51	483.98	-	483.98
Total Receipts	60,545.35	60,381.68	$ 55,000.00	$ 5,381.68
Expenditures				
Public Safety				
Contractual Services	16,032.72	45,855.73	$ 20,000.00	$ 25,855.73
Capital Outlay	-	6,747.90	201,737.00	(194,989.10)
Total Expenditures	16,032.72	52,603.63	$ 221,737.00	$ (169,133.37)
Receipts Over(Under) Expenditures	44,512.63	7,778.05		
Unencumbered Cash, Beginning	148,737.15	193,249.78		
Unencumbered Cash, Ending	$ 193,249.78	$ 201,027.83		

ELK COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 175.00	$ 175.00
Licenses, Fees, and Permits		
Officer Fees	27,520.25	26,708.50
Other Receipts		
Miscellaneous	211.00	-
Total Cash Receipts	27,906.25	26,883.50
Expenditures		
General Government		
Personal Services	22,753.14	23,951.88
Commodities	2,357.41	1,706.55
Total General Government	25,110.55	25,658.43
Operating Transfers to		
General Fund	737.77	2,994.39
Total Expenditures	25,848.32	28,652.82
Receipts Over(Under) Expenditures	2,057.93	(1,769.32)
Unencumbered Cash, Beginning	279.02	2,336.95
Unencumbered Cash, Ending	$ 2,336.95	$ 567.63

ELK COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,015.50	$ 917.00
Total Receipts	1,015.50	917.00
Expenditures		
General Government		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	1,015.50	917.00
Unencumbered Cash, Beginning	1,600.39	2,615.89
Unencumbered Cash, Ending	$ 2,615.89	$ 3,532.89

ELK COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,015.50	$ 917.00
Total Receipts	1,015.50	917.00
Expenditures		
General Government		
Contractual Services	33.25	33.25
Total Expenditures	33.25	33.25
Receipts Over(Under) Expenditures	982.25	883.75
Unencumbered Cash, Beginning	3,882.21	4,864.46
Unencumbered Cash, Ending	$ 4,864.46	$ 5,748.21

ELK COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 4,062.00	$ 3,668.00
Total Receipts	4,062.00	3,668.00
Expenditures		
General Government		
Personal Services	6,758.27	6,946.30
Contractual Services	108.25	108.25
Commodities	-	695.00
Total Expenditures	6,866.52	7,749.55
Receipts Over(Under) Expenditures	(2,804.52)	(4,081.55)
Unencumbered Cash, Beginning	18,129.32	15,324.80
Unencumbered Cash, Ending	$ 15,324.80	$ 11,243.25

ELK COUNTY, KANSAS
SHERIFF'S EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 3,015.00	$ -
Licenses, Fees, and Permits		
Officer Fees	11,031.23	12,845.63
Total Receipts	14,046.23	12,845.63
Expenditures		
Public Safety		
Commodities	409.57	222.54
Capital Outlay	6,169.66	16,747.51
Total Expenditures	6,579.23	16,970.05
Receipts Over(Under) Expenditures	7,467.00	(4,124.42)
Unencumbered Cash, Beginning	1,749.47	9,216.47
Unencumbered Cash, Ending	$ 9,216.47	$ 5,092.05

ELK COUNTY, KANSAS
ROAD EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from Noxious Weed Fund	$ 32,000.00	$ -
Total Receipts	32,000.00	-
Expenditures		
Public Works		
Contractual Services	-	1,650.00
Total Expenditures	-	1,650.00
Receipts Over(Under) Expenditures	32,000.00	(1,650.00)
Unencumbered Cash, Beginning	33,500.00	65,500.00
Unencumbered Cash, Ending	$ 65,500.00	$ 63,850.00

ELK COUNTY, KANSAS
FEMA GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	15.73	15.73
Unencumbered Cash, Ending	$ 15.73	$ 15.73

ELK COUNTY, KANSAS
EMERGENCY PREPAREDNESS PLANNING GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 6,105.00	$ 6,435.00
Total Receipts	6,105.00	6,435.00
Expenditures		
General Government		
Contractual Services	-	11,650.66
Commodities	4,000.00	7,006.92
Total Expenditures	4,000.00	18,657.58
Receipts Over(Under) Expenditures	2,105.00	(12,222.58)
Unencumbered Cash, Beginning	11,104.71	13,209.71
Unencumbered Cash, Ending	$ 13,209.71	$ 987.13

ELK COUNTY, KANSAS
DIVERSION FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,970.00	$ 10,065.00
Total Receipts	3,970.00	10,065.00
Expenditures		
General Government		
Contractual Services	3,702.16	7,955.20
Commodities	541.61	1,527.57
Total Expenditures	4,243.77	9,482.77
Receipts Over(Under) Expenditures	(273.77)	582.23
Unencumbered Cash, Beginning	9,646.11	9,372.34
Unencumbered Cash, Ending	$ 9,372.34	$ 9,954.57

ELK COUNTY, KANSAS
OTHER GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Local Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	29,187.85	29,187.85
Unencumbered Cash, Ending	$ 29,187.85	$ 29,187.85

ELK COUNTY, KANSAS
CORONAVIRUS RELIEF GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	5,000.00	-
Total Expenditures	5,000.00	-
Receipts Over(Under) Expenditures	(5,000.00)	-
Unencumbered Cash, Beginning	5,000.00	-
Unencumbered Cash, Ending	$ -	$ -

ELK COUNTY, KANSAS
AMERICAN RESCUE PLAN ACT GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 245,711.50	$ 245,711.50
Use of Money and Property		
Interest on Investments	258.17	21.90
Total Receipts	245,969.67	245,733.40
Expenditures		
General Government		
Contractual Services	236,605.57	-
Total Expenditures	236,605.57	-
Receipts Over(Under) Expenditures	9,364.10	245,733.40
Unencumbered Cash, Beginning	-	9,364.10
Unencumbered Cash, Ending	$ 9,364.10	$ 255,097.50

ELK COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 647.35	$ 910.19
Total Receipts	647.35	910.19
Expenditures		
General Government		
Contractual Services	-	485.88
Total Expenditures	-	485.88
Receipts Over(Under) Expenditures	647.35	424.31
Unencumbered Cash, Beginning	1,960.62	2,607.97
Unencumbered Cash, Ending	$ 2,607.97	$ 3,032.28

ELK COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 520.00	$ 227.50
Total Receipts	520.00	227.50
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	520.00	227.50
Unencumbered Cash, Beginning	6,423.17	6,943.17
Unencumbered Cash, Ending	$ 6,943.17	$ 7,170.67

ELK COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	75.00
Total Expenditures	-	75.00
Receipts Over(Under) Expenditures	-	(75.00)
Unencumbered Cash, Beginning	2,449.66	2,449.66
Unencumbered Cash, Ending	$ 2,449.66	$ 2,374.66

ELK COUNTY, KANSAS
SEIZURE TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ 1,218.53
Total Receipts	-	1,218.53
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	1,218.53
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 1,218.53

ELK COUNTY, KANSAS
FISH AND GAME PROSECUTING FEE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ -
Total Receipts	-	-
Expenditures		
Culture and Recreation		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	175.00	175.00
Unencumbered Cash, Ending	$ 175.00	$ 175.00

ELK COUNTY, KANSAS
RURAL FIRE DISTRICT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	$ 3.65	$ 24.04
Other Receipts		
Donations	700.00	1,550.00
Total Receipts	703.65	1,574.04
Expenditures		
Public Safety		
Commodities	-	361.30
Total Expenditures	-	361.30
Receipts Over(Under) Expenditures	703.65	1,212.74
Unencumbered Cash, Beginning	7,476.26	8,179.91
Unencumbered Cash, Ending	$ 8,179.91	$ 9,392.65

ELK COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Elk Falls City - General	$ -	$ 9,480.41	$ 9,480.41	$ -
Grenola City - General	-	75,449.55	75,449.55	-
Grenola City - Library	-	3,466.63	3,466.63	-
Grenola City - Specials	-	950.00	950.00	-
Howard City - General	-	112,483.70	112,483.70	-
Howard City - Employee Benefit	-	30,509.46	30,509.46	-
Howard City - Special Liability	-	8,674.69	8,674.69	-
Howard City - Library	-	42,692.78	42,692.78	-
Howard City - Emergency Equipment	-	7,838.99	7,838.99	-
Howard City - Specials	-	978.45	978.45	-
Longton City - General	-	62,140.27	62,140.27	-
Longton City - Bond	-	21,184.47	21,184.47	-
Longton City - Library	-	4,470.05	4,470.05	-
Longton City - Utility Specials	-	400.00	400.00	-
Moline City - General	-	72,963.01	72,963.01	-
Moline City - Special Liability	-	15,163.40	15,163.40	-
Moline City - Employee Benefits	-	19,919.17	19,919.17	-
Moline City - Bond	-	7,381.65	7,381.65	-
Moline City - Library	-	10,314.74	10,314.74	-
Subtotal Cities	-	506,461.42	506,461.42	-
Townships:				
Elk Falls Township - General	-	1,850.55	1,850.55	-
Greenfield Township - General	-	7,790.03	7,790.03	-
Painterhood Township - General	-	635.16	635.16	-
Subtotal Townships	-	10,275.74	10,275.74	-
Schools:				
USD No. 205 - General	-	1,537.84	1,537.84	-
USD No. 205 - Capital Outlay	-	673.16	673.16	-
USD No. 205 - Supplemental General	-	1,337.87	1,337.87	-
USD No. 282 - General	-	327,278.91	327,278.91	-
USD No. 282 - Supplemental General	-	426,750.22	426,750.22	-
USD No. 282 - Capital Outlay	-	82,268.52	82,268.52	-
USD No. 283 - General	-	114,157.45	114,157.45	-
USD No. 283 - Capital Outlay	-	28,935.45	28,935.45	-
USD No. 283 - Bond and Interest	-	40.91	40.91	-
USD No. 283 - Supplemental General	-	230,026.39	230,026.39	-
USD No. 389 - General	-	6,695.21	6,695.21	-
USD No. 389 - Bond	-	4,339.63	4,339.63	-
USD No. 389 - Capital Outlay	-	2,936.03	2,936.03	-
USD No. 389 - Recreation	-	1,070.10	1,070.10	-
USD No. 389 - Supplemental General	-	6,124.84	6,124.84	-
USD No. 462 - General	-	35,743.82	35,743.82	-
USD No. 462 - Capital Outlay	-	18,325.51	18,325.51	-
USD No. 462 - Recreation	-	2,297.24	2,297.24	-
USD No. 462 - Bond	-	38,124.41	38,124.41	-
USD No. 462 - Supplemental General	-	43,910.35	43,910.35	-
USD No. 484 - General	-	48,267.01	48,267.01	-
USD No. 484 - Bond	-	11,662.04	11,662.04	-
USD No. 484 - Capital Outlay	-	19,337.80	19,337.80	-
USD No. 484 - Supplemental General	-	46,630.68	46,630.68	-
USD No. 484 - Recreation	-	4,048.63	4,048.63	-
Subtotal Schools	-	1,502,520.02	1,502,520.02	-

ELK COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cemeteries:				
Elk Falls Cemetery	$ -	$ 10,034.81	$ 10,034.81	$ -
Piedmont Cemetery	-	1,608.53	1,608.53	-
Longton Cemetery	-	7,025.97	7,025.97	-
Oak Valley Cemetery	-	5,333.51	5,333.51	-
Mt Zion Cemetery	-	8,906.19	8,906.19	-
Greenfield Cemetery	-	14,341.18	14,341.18	-
Cresco Cemetery	-	4,375.40	4,375.40	-
Wildcat Cemetery	-	19,824.20	19,824.20	-
Painterhood Cemetery	-	4,409.03	4,409.03	-
Grace Lawn Cemetery	-	35,727.49	35,727.49	-
Subtotal Cemeteries	-	111,586.31	111,586.31	-
Watershed Districts:				
WS Dist No. 31 - General	-	5,090.92	5,090.92	-
WS Dist No. 34 - General	-	2,102.38	2,102.38	-
WS Dist No. 47 - General	0.87	83,074.64	83,075.51	-
WS Dist No. 59 - General	-	89.64	89.64	-
WS Dist No. 83 - General	-	379.53	379.53	-
WS Dist No. 92 - General	-	1,023.08	1,023.08	-
Subtotal Watershed Districts	0.87	91,760.19	91,761.06	-
Rolling Prairie Extension Service:				
Rolling Prairie Extension Service	-	78,386.80	78,386.80	-
Subtotal Rolling Prairie Extension Service	-	78,386.80	78,386.80	-
Regional Library:				
SEK Library General	-	40,947.78	40,947.78	-
SEK Library Employee Benefits	-	2,793.97	2,793.97	-
Subtotal Regional Library	-	43,741.75	43,741.75	-
Total Subdivisions	0.87	2,344,732.23	2,344,733.10	-
State Funds:				
State Educational Building	-	32,813.82	32,813.82	-
State Institutional Building	-	16,406.75	16,406.75	-
Total State Funds	-	49,220.57	49,220.57	-
Other Agency Funds:				
Health Claims	52,058.93	136,634.77	161,399.45	27,294.25
Candidate Registration Fees	-	100.00	-	100.00
Motor Vehicle Licenses	-	238,371.68	238,371.68	-
Driver License Fees	104.00	9,650.00	9,666.50	87.50
Game Licenses	-	3,555.10	3,554.60	0.50
Heritage Trust	2,031.00	1,834.00	2,031.00	1,834.00
Clerk of Court Release	-	972.00	972.00	-
Sales Tax	-	201,648.49	187,612.08	14,036.41
Tax Foreclosure Sale	10,322.98	95,600.00	-	105,922.98
Sheriff Safety	4,190.00	5,735.00	9,925.00	-
Sheriff	0.54	29,830.98	29,830.98	0.54
Law Library	15,496.44	2,695.30	-	18,191.74
Total Other Agency Funds	84,203.89	726,627.32	643,363.29	167,467.92

ELK COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 3,402,383.36	$ 5,454,724.84	$ 5,274,235.79	$ 3,582,872.41
Delinquent Tax	26,717.01	142,004.72	138,868.35	29,853.38
Motor Vehicle Tax	86,581.02	465,571.03	453,475.31	98,676.74
Recreational Vehicle Tax	1,925.14	8,351.55	8,103.51	2,173.18
In Lieu of Tax	1,524,793.08	1,145,903.72	1,009,920.16	1,660,776.64
Commercial Vehicle Tax	-	16,292.95	16,276.33	16.62
Severance Tax	-	3,361.97	2,099.84	1,262.13
Neighborhood Revitalization	100.75	-	-	100.75
Total Distributable Funds:	5,042,500.36	7,236,210.78	6,902,979.29	5,375,731.85
Total Agency Funds	$ 5,126,705.12	$ 10,356,790.90	$ 9,940,296.25	$ 5,543,199.77

ELK COUNTY, KANSAS
Reconciliation of 2021 Tax Roll
For the Year Ended December 31, 2022

County Clerk's Abstract of Taxes Levied		$ 5,408,687.49
Add: Supplemental Tax Roll		1,284.92
Deduct: Taxes Abated		(17,902.66)
Tax Roll as Adjusted		$ 5,392,069.75
County Treasurer's Accounting		
Net Current Tax Collections		$ 5,274,110.70
Uncollected:		
Personal Property	7,581.58	
Real Estate	107,134.39	
Special Assessments	3,243.08	
Total Uncollected		117,959.05
Net Tax Roll		$ 5,392,069.75

Jarred Gilmore Phillips

Board of County Commissioners
Elk County, Kansas

In planning and performing our audit of the financial statement of Elk County, Kansas as of and for the year ended December 31, 2022 in accordance with auditing standards generally accepted in the United States of America, we considered Elk County, Kansas' 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 opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Elk County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Elk County, Kansas' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control 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 a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

Preparation of Financial Statement

Accounting standards states the client must be able to accept responsibility and be able to identify a material misstatement when reviewing the financial statement, including footnotes and supplemental information. This would also include knowing if a required footnote disclosure was missing or not correctly stated. Presently, the County staff does not have the ability to process and prepare the required financial statement, including footnotes. The potential effects of this material weakness could be unrecognized errors on the financial statement. While we recognize that this condition is not unusual for a County your size, it is important that you be aware of this condition for financial reporting purposes. Management and the County Commission should continually be aware of the financial reporting of the County and changes in reporting requirements.

Credit Cards and Charge Accounts

During our testing of County credit cards, we identified some charges on the credit card, which did not contain adequate supporting documentation. We would like to point out that all disbursements of the County should be supported by a written claim against the County and the County charge cards should not be used for personal use. Unsupported disbursements could be cause for unallowable expenses under current Kansas statutes and deemed for personal use. There were many items that had a personal nature to them purchased with the card. If these are legitimate County expenses, notations should be made to allow approvers and outsiders to know why items of a personal nature were purchased.

This communication is intended solely for the information and use of management, County Commission, and others within Elk County, Kansas, and is not intended to be, and should not be, used by anyone other than these specified parties.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 5, 2023