Geary County, Kansas

Regulatory Basis
Financial Statement
December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners
Geary County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Geary County Kansas (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Adverse Opinion on US 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 the County 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 the County as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 "Municipality", 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 US Generally Accepted Accounting Principles

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

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note X; 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 "Municipality'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 "Municipality'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 "Municipality'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 (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In 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.

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
October 5, 2023

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General	$ 7,352,090	$ -	$ 24,997,917	$ 20,667,240	$ 11,682,767	$ 660,526	$ 12,343,293
Special Purpose Funds							
Animal Shelter	2,611	-	590	3,196	5	-	5
Appraiser's	187,371	-	286,675	472,509	1,537	81	1,618
Big Lakes Development Center	7,588	-	90,356	97,934	10	-	10
Bond Supervision Fee	31,491	-	3,910	5,349	30,052	-	30,052
Capital Improvements	799,439	-	4,744,847	1,013,910	4,530,376	400,461	4,930,837
Concealed Weapon/KORA	118,233	-	12,085	5,230	125,088	-	125,088
County Facilities	655,631	-	96,067	139,478	612,220	6,279	618,499
Neighborhood Revitalization Rebate	315,533	-	14,683	131,010	199,206	-	199,206
Economic Development	10,775	-	135,631	134,005	12,401	-	12,401
Election	530,488	-	101,947	618,087	14,348	5,622	19,970
Employee Benefits	2,501,211	-	4,428,951	6,797,145	133,017	-	133,017
Extension Office	31,788	-	322,731	354,481	38	-	38
Fire District No. 1	169,583	-	175,456	242,109	102,930	9,895	112,825
Free Fair/4-H	1,936	-	18,851	20,785	2	-	2
Health Department Capital Outlay	542,402	-	-	-	542,402	-	542,402
Health Department	703,402	-	726,574	716,190	713,786	8,651	722,437
Highway Federal Funds Exchange	505,394	-	127,846	-	633,240	-	633,240
Historical Society	9,660	-	81,743	91,394	9	-	9
Hospital	6,371	-	-	6,371	-	-	-
Juvenile Detention Center	8,859	-	227,100	235,942	17	-	17
Juvenile Diversion	20,177	-	282	-	20,459	-	20,459
Law Enforcement	88,723	-	-	8,000	80,723	550	81,273
Library	6,386	-	94,232	95,000	5,618	-	5,618
Noxious Weed	91,164	-	185,556	267,270	9,450	303	9,753
Noxious Weed Capital Outlay	87,834	-	-	87,834	-	8,869	8,869
Parks and Recreation	36,228	-	9,215	3,737	41,706	84	41,790
Pawnee Mental Health	15,392	-	190,553	205,923	22	-	22
PBC-Pennell-Courthouse	91,067	-	-	91,067	-	-	-
Road and Bridge	1,616,702	-	2,975,359	4,408,019	184,042	163,405	347,447
Senior Citizens	13,756	-	166,176	179,913	19	-	19
Solid Waste Environmental Hazard	77,677	-	1,700	5,006	74,371	1,288	75,659
Special Alcohol Program	107,495	-	30,872	46,870	91,497	-	91,497
Special Bridge	412,788	-	267,485	32,331	647,942	-	647,942
Sports Complex	410,569	-	116,714	-	527,283	-	527,283
Miscellaneous Non-Budgeted	7,025,100	-	5,989,949	8,457,146	4,557,903	219,636	4,777,539

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Funds							
Geary Community Hospital Bonds & Interest	2,909,665	-	2,796,639	1,964,000	3,742,304	-	3,742,304
Hospital No Funds Warrants	28,161	-	549,533	567,291	10,403	-	10,403
Eagle Ridge Benefit	24,109	-	5,674	5,890	23,893	-	23,893
Business Funds							
Cloud County Community College	208,503	-	46,793	72,662	182,634	381	183,015
Convention and Tourism	292,996	-	715,763	635,933	372,826	10,751	383,577
HME Building	-	-	5,965	-	5,965	-	5,965
Sewer District No. 4	38,303	-	58,806	53,640	43,469	6,057	49,526
Waste Disposal	398,533	-	2,274,894	2,328,814	344,613	165,816	510,429
Water District No. 2	34,204	-	19,564	17,023	36,745	1,454	38,199
Related Municipal Entities							
Public Building Commission	1,985,838	-	34,069,052	11,435,970	24,618,920	-	24,618,920
Total Financial Reporting Entity (Excluding Agency Funds)	$ 30,513,226	$ -	$ 87,164,736	$ 62,721,704	$ 54,956,258	$ 1,670,109	$ 56,626,367

Composition of Cash	
Checking Account	$ 57,030,228
Petty Cash and Change Funds	2,604
Money Market	9,406
Municipal Investment Pool	1,684,988
Certificates of Deposit	303,089
Total Related Municipal Entities	24,618,920
Total Primary Government	83,649,235
Less: Agency Funds per Schedule 3	(27,022,868)
Total Financial Reporting Entity (Excluding Agency Funds)	$ 56,626,367

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

1. Summary of Significant Accounting Policies

(a) Financial Reporting County

Geary County, Kansas (the County) is a municipal corporation governed by an elected three-member board of commissioners. The financial statement presents Geary County, the primary government. A primary government is a legal County or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate.

For financial reporting purposes, the financial activities of the following special districts are accounted for as if they were part of the County's operations in business funds because the County's governing body, in separate session, serves as the governing body for each of these special districts:

Fire District No. 1
Fire District No. 1 – Special Fire Protection Reserve
Sewer District No. 4
Water District No. 2

Public Building Commission

The Public Building Commission (PBC) is included in the County's reporting entity because of the significance of its operational or financial relationship with the County, and because it was established to benefit the County and its constituents. The PBC section of this financial statement includes financial data of the related municipal entity. The PBC is reported separately to emphasize that it is legally separate from the County. The PBC has no separate accounting policies.

Geary County Hospital

The Geary County Hospital Board operates the County's hospital (the Hospital). The Hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. Audited financial statements can be obtained by contacting the Hospital. The Hospitals financial statements are not included in the County's audited financial statements.

As of April 30, 2022, the date of the last available audited financial statements, the Hospital was operating under the assumption that it will continue as a going concern.

The hospital ceased operation on December 31, 2022.

(b) Regulatory Basis Fund Types

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

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

1. Summary of Significant Accounting Policies. Continued

(b) Regulatory Basis Fund Types, Continued

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

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

Business fund – funds financed in whole or in part by fees charged to users of goods or services.

Agency fund – funds used to report assets held by the County in a purely custodial capacity.

(c) 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 investment 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 revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

(d) 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 budget:

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

1. Summary of Significant Accounting Policies. Continued

(d) Budgetary Information, Continued

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 not 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.

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 for individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

A legal operating budget is not required for the capital project funds, agency funds, the miscellaneous nonbudgeted funds, and the following special purpose and business funds:

Capital Improvements	Law Enforcement
County Facilities	Noxious Weed Capital Outlay
Health Department Capital Outlay	Solid Waste Environmental
Highway Federal Funds Exchange	Special Bridge

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.

e) Investment Earnings

Cash balances in all funds are considered in determining the amount to be invested. Investment earnings are credited to the Emergency 911, Register of Deeds Technology, various capital project funds, and Bond & Interest funds based on their average cash balances throughout the year. All other investment earnings are credited to the General Fund.

1. Summary of Significant Accounting Policies. Continued

f) Reimbursements

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

g) Property Tax

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied 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 the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year prior to January 1st of the ensuing year.

2. Deposits and Investments

As of December 31, 2022, the County has the following investment and maturity.

		Investment Maturities (in Years)		
Investment Type	Fair Value	Less than 1	1 - 2	Rating U.S.
KS Municipal Investment Pool	$ 1,684,988	$ 1,684,988	$ -	S&P AAAf.S1+

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. 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.

2. Deposits and Investments, Continued

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods". The County's designated "peak periods" from November 30 through January 30 and April 30 through June 30.

At December 31, 2022, the County has invested $1,684,988 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The Board is comprised of the State Treasurer and four additional members appointed by the State Governor. The Board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

At year-end, the carrying amount of the County's deposits were $57,342,723. The bank balance was $57,407,121. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,500,000 was covered by federal depository insurance and $57,846,816 was collateralized by securities held by the pledging financial institutions' agents in the County's name.

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

Related Municipal Entity

At December 31, 2022, the carrying amount of the PBC deposits were $24,618,920. The bank balance was $24,648,018. The difference between the carrying amount and the bank balance is outstanding checks and deposits. Of the bank balance, $250,000 was covered by the FDIC insurance, and $26,634,947 was collateralized by securities held by the pledging financial institutions' agents in the PBC's name.

3. Capital Projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

Projects	Project Authorization	Expended To Date
Bridge Projects	$ 1,458,267	$ 803,013
Facilities Projects	1,291,382	420,498
Sewer Projects	1,568,303	1,228,231

4. Interfund Transfers

Interfund transfers within the County are substantially for the purpose of subsidizing the operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by the Kansas Statutes. The County's interfund transfers and regulatory authority for the year ended December 31, 2022, were as follows:

From	To	Regulatory Authority	Amount
Animal Shelter	General	KSA 79-2958	3,196
Appraiser's	General	KSA 79-2958	100,023
Auto Special	General	KSA 8-145	13,122
Big Lakes Development Center	General	KSA 79-2958	7,151
CMV County Fees	Auto Special	KSA 8-145	15,988
Bluff TIF District	General	KSA 79-2958	141
County School Foundation	General	KSA 79-2958	114
Convention and Tourism	CVB Sports Complex	KSA 12-1694	116,714
Election	General	KSA 79-2958	486,756
Employee Benefits	General	KSA 79-2958	2,914,369
Equipment Reserve	Capital Improvements	KSA 19-120	938,131
Extension Office	General	KSA 79-2958	24,831
Fire District No. 1	Fire Equipment Reserve	KSA 19-3612c	65,000
Free Fair/4-H	General	KSA 79-2958	1,360
General	American Rescue Plan Act (ARPA)	Home Rule 1-12-76	10,326
General	Capital Improvements	KSA 19-120	2,329,920
General	Court Technology	Home Rule 1-12-76	97,660
Hatchery Fees	General	KSA 79-2958	70
Historical Society	General	KSA 79-2958	8,578
Hospital	Hospital No-Fund Warrant	KSA 79-2958	6,371
Hospital No-Fund Warrant	Geary Community Hospital Bond and Interest	KSA 79-2958	56,828
Juvenile Detention Center	General	KSA 79-2958	7,859
American Rescue Plan Act (ARPA)	General	Home Rule 1-12-76	1,567,850
Noxious Weed	General	KSA 79-2958	112,824
Pawnee Mental Health	General	KSA 79-2958	14,923
PBC-Pennell-Courthouse	County Facilities	Home Rule 1-12-76	91,067
Road and Bridge	General	KSA 79-2958	2,101,262
Senior Citizens	General	KSA 79-2958	12,912
Special Alcohol Fund	General	KSA 79-41a04	8,215
Special Alcohol Fund	Parks and Recreation	KSA 79-41a04	8,215
Special Fish and Game	General	Home Rule 1-12-76	19

5. Industrial Revenue Bonds

The County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of commercial facilities deemed to be in the public interest. The bonds are generally payable from and secured by the project financed and if needed, additional assets or revenues of the private-sector entities serviced by the bond issuance. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statement. At December 31, 2022, there was two industrial revenue bonds outstanding. At December 31, 2022 the aggregate outstanding principal amount was $3,653,643.

6. Related Municipal Entity – Rental Income

The PBC has a lease agreement with the Cloud County Community College for lease of the building. Lease payments are to be in amounts adequate to pay the PBC's principal and interest maturities on its revenue bonds payable. Future payments due from the Cloud County Community College are expected to mirror the 2012 revenue bonds of the PBC.

The PBC has a lease agreement with the Geary County Hospital for lease of the Hospital. Lease payments are to be in amounts adequate to pay the PBC's principal and interest maturities on its revenue bonds payable. Future payments due from the Hospital are expected to mirror the 2022 revenue bond and taxable refunding and improvement bonds of the PBC.

The PBC has a lease agreement with the County for lease of the Detention Center. Lease payments are to be in amounts adequate to pay the PBC's principal and interest maturities on its revenue bonds payable. Future payments due from the City are expected to mirror the 2015 revenue bonds of the PBC.

The finance lease and corresponding bond for the detention center were called on August 15, 2023.

7. Long-Term Debt

Related Municipal Entity

Revenue Bonds

The PBC is a related municipal entity of the County. The PBC has authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by a governmental entity. The PBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity which operates it. The operating governmental entity guarantees the rentals under the PBC lease. The PBC has no power to levy taxes, and revenue bonds issued by the PBC are not included in any legal debt limitation of the County. All revenues from rents are pledged for debt service on the revenue bonds. For the payment of its lease obligations, if necessary, the County may levy taxes on all taxable tangible property within its territorial jurisdiction.

On October 26, 2022, the PBC issued Revenue Bonds Series 2022-A for $20,335,000 for the purpose of providing funds to pay for capital expenditures related to the Geary County Hospital (the Project).

On October 26, 2022, the PBC issued Taxable Refunding and Improvement Revenue Bonds Series 2022-B for $12,290,000 for the purpose of providing funds to pay cost related to maintaining the Project and of refunding the Series 2016 Refunding Revenue Bonds in the amount of $3,195,000 with original maturities from 2023-2031.

The finance lease and corresponding bond for the detention center were called on August 15, 2023.

7. Long-Term Debt, Continued

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2016 - Refunding Bond	3.00 - 5.00%	11/01/16	27,345,000	09/01/36	$ 22,770,000	$ -	$ 1,145,000	$ 21,625,000	$ 819,000
Series 2017 - Bond	3.00 - 4.00%	09/28/17	102,100	04/01/37	86,000	-	4,000	82,000	1,890
Subtotal Bonds					22,856,000	-	1,149,000	21,707,000	820,890
Intergovernmental Contracts									
Convention Center Contract - ED (Gen Fund)	0.00%	12/17/02	1,500,000	12/31/23	150,000	-	-	150,000	-
Convention Center Contract - CVB	0.00%	12/17/02	1,000,000	12/31/23	150,000	-	-	150,000	-
Finance Lease									
911 System Equipment	1.96%	05/15/15	175,000	05/15/22	11,113	-	11,113	-	55
Series 2022A-Hospital (tax-exempt)	4.75 - 5.00%	10/26/22	20,335,000	08/01/51	-	20,335,000	-	20,335,000	-
Series 2022B-Hospital (taxable)	4.50 - 5.80%	10/26/22	12,290,000	08/01/41	-	12,290,000	-	12,290,000	-
Detention Center	2.40 - 3.50%	06/15/15	3,350,000	08/01/26	1,630,000	-	310,000	1,320,000	48,815
No Fund Warrants									
Hospital	2.27%	05/21/20	1,933,000	05/21/24	1,480,300	-	482,400	997,900	28,006
Subtotal Contracts, Finance Leases, Warrants					3,421,413	32,625,000	803,513	35,242,900	76,876
Total Contractual Indebtedness					$ 26,277,413	$ 32,625,000	$ 1,952,513	$ 56,949,900	$ 897,766
Public Building Commission									
Series 2012 - Revenue Bond	3.00 - 4.00%	05/01/12	1,220,000	05/01/32	735,000	-	60,000	675,000	25,928
Series 2015 - Refunding Revenue Bond	2.40 - 3.50%	06/15/15	3,350,000	08/01/26	1,630,000	-	310,000	1,320,000	48,815
Series 2016 - Refunding Revenue Bond	3.00%	09/01/16	4,310,000	08/01/31	3,495,000	-	3,495,000	-	104,850
Series 2022-A - Commission Revenue Bonds	4.75%	10/26/22	20,335,000	08/01/51	-	20,335,000	-	20,335,000	-
Series 2022-B- Commission Taxable Refunding and Improvement	4.50%	10/26/22	12,290,000	08/01/41	-	12,290,000	-	12,290,000	-
Total Public Building Commission					$ 5,860,000	$ 32,625,000	$ 3,865,000	$ 34,620,000	$ 179,593

7. Long-Term Debt, Continued

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

	Years									
	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	Thereafter	Total
Geary County										
Principal										
General Obligation Bonds	$ 1,195,000	$ 1,245,000	$ 1,305,000	$ 1,370,000	$ 1,395,000	$ 7,872,000	$ 7,325,000	$ -	$ -	$21,707,000
Intergovernmental Contracts	300,000	-	-	-	-	-	-	-	-	300,000
Finance Leases	795,000	780,000	800,000	825,000	490,000	2,510,000	3,355,000	5,730,000	18,660,000	33,945,000
No Fund Warrants	493,400	504,500	-	-	-	-	-	-	-	997,900
Total Principal	2,783,400	2,529,500	2,105,000	2,195,000	1,885,000	10,382,000	10,680,000	5,730,000	18,660,000	56,949,900
Interest										
General Obligation Bonds	774,989	727,276	665,164	600,051	572,639	1,980,461	556,838	-	-	5,877,418
Intergovernmental Contracts	-	-	-	-	-	-	-	-	-	-
Finance Leases	1,313,834	1,676,878	1,646,196	1,613,688	1,579,053	7,521,973	6,846,513	5,641,903	5,131,000	32,971,038
No Fund Warrants	17,052	5,726	-	-	-	-	-	-	-	22,778
Total Interest	2,105,875	2,409,880	2,311,360	2,213,739	2,151,692	9,502,434	7,403,351	5,641,903	5,131,000	38,871,234
Total Principal & Interest	$ 4,889,275	$ 4,939,380	$ 4,416,360	$ 4,408,739	$ 4,036,692	$19,884,434	$18,083,351	$11,371,903	$23,791,000	$95,821,134
Public Building Commission										
Principal										
Public Building Commission	$ 855,000	$ 840,000	$ 865,000	$ 890,000	$ 555,000	$ 2,870,000	$ 3,355,000	$ 5,730,000	$18,660,000	$34,620,000
Interest										
Public Building Commission	1,337,917	1,698,965	1,666,096	1,631,313	1,594,321	7,558,223	6,846,513	5,641,903	5,131,000	33,106,251
Total Principal & Interest	$ 2,192,917	$ 2,538,965	$ 2,531,096	$ 2,521,313	$ 2,149,321	$10,428,223	$10,201,513	$11,371,903	$23,791,000	$67,726,251

8. Other Post Employment Benefits

As provided by K.S.A. 12-5040 the County allows eligible retirees to participate in the group health insurance plan. Effective April 1, 2023, the County pays $100 a month towards the health insurance premium until the retiree turns age 65, or a for a term not to exceed five (5) years, whichever comes first. The retiree is responsible for the balance. Retirees prior to April 1, 2023, the County paid 50% of the premium for an employee only plan. Any retiree actively on the policy when the revisions took effect transitions to the new policy as follows:

2023: Geary County will continue to pay 50% of the employee-only premium.

2024: Geary County will pay 30% of the employee-only premium.

2025: Geary County will pay 15% of the employee-only premium.

2026 and beyond: All eligible retirees will be under the revised policy. If the retiree has already participated in the plan for five (5) years, the coverage will cease.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage.

9. Compensated Absences

Benefit-eligible employees (not including elected officials) accrue paid annual leave time as follows:

Years of Continuous Service	Annual Leave Earned/Hour	Maximum Carryover for 75 Hour Pay Period	Maximum Carryover for 80 Hour Pay Period	Maximum Carryover for 86 Hour Pay Period	Maximum Payout Upon Separation of Service
< 7.0	.065 hours	150.0 hours	160.0 hours	172.0 hours	147.0 hours
7.00 to 13.99	.080 hours	187.5 hours	200.0 hours	215.0 hours	184.0 hours
14.00 +	.101 hours	225.0 hours	240.0 hours	258.0 hours	276.0 hours

Additionally, benefit-eligible employees will earn sick leave at 0.05 hours per hour in pay status. Employees will not have a maximum amount of sick leave to earn or carryover. Maximum payout of sick leave is shown below:

Years of Continuous Service	Maximum Payout Upon Separation of Service
< 10 years	10% up to 40 hours
10 to 19.99	20% up to 80 hours
20 +	30% up to 120 hours
10 + years and Retire under KPERS	30% up to 480 hours

9. Compensated Absences, Continued

At December 31, 2022, the County's potential liability for accumulated vacation and sick leave was approximately $749,285 and $1,313,907, respectively. This is not reflected in the financial statement.

10. Defined Benefit Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members.

Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for KPERS for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $901,306 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 $10,033,998. 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 for the fiscal year ended December 31, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

11. Deferred Compensation Plan

The County offers its employees a choice of deferred compensation plans created in accordance with Internal Revenue Code section 457. The plan is available to all employees and permit them to defer a portion of their salary until future years. The County does not contribute to the plan.

12. 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; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORCC) public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to KCAMP for its property and liability insurance coverage and KWORCC for its workers' compensation insurance coverage. The agreements to participate provide that KCAMP and KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the self-insured amount for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP and KWORCC management. Settled claims resulting from these risks has not exceeded commercial insurance coverage in any of the past three fiscal years.

13. Tax Abatement

The County enter into property tax abatement agreements with local businesses for the purpose of economic development within the County. These exemptions may be granted for a maximum of ten years. The amount of County tax payments abated during 2022 was $65,684.

14. Subsequent Events

On July 18, 2023, the County issued Series 2023 General Obligations bonds in the amount of $225,000, for improvements to Sewer District No. 4 infrastructure.

During 2023, Junction City passed along savings from past refinancing of bonds related to the Convention Center, this resulted in the forgiveness of $150,000 in future payments, in addition the County paid the final $150,000 to complete the intergovernmental contract.

The County has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report which is the date the financial statement was available for issue.

Regulatory Required
Supplementary Information

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

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 27,519,362	$ -	$ 27,519,362	$ 20,667,240	$ (6,852,122)
Special Purpose Funds:					
Animal Shelter	18,428	-	18,428	3,196	(15,232)
Appraiser's	480,535	-	480,535	472,509	(8,026)
Big Lakes Development Center	99,787	-	99,787	97,934	(1,853)
Bond Supervision Fee	34,491	-	34,491	5,349	(29,142)
Capital Improvements *	879,079	329,920	1,208,999	1,013,910	(195,089)
Concealed Weapon/KORA	90,775	-	90,775	5,230	(85,545)
County Facilities *	851,482	-	851,482	139,478	(712,004)
Neighborhood Revitalization Rebate	201,744	-	201,744	131,010	(70,734)
Economic Development	137,123	-	137,123	134,005	(3,118)
Election	873,704	-	873,704	618,087	(255,617)
Employee Benefits	6,851,190	-	6,851,190	6,797,145	(54,045)
Extension Office	361,726	-	361,726	354,481	(7,245)
Fire District No. 1	264,370	-	264,370	242,109	(22,261)
Free Fair/4-H	21,266	-	21,266	20,785	(481)
Health Department Capital Outlay *	542,402	-	542,402	-	(542,402)
Health Department	1,132,414	-	1,132,414	716,190	(416,224)
Highway Federal Funds Exchange *	633,352	-	633,352	-	(633,352)
Historical Society	93,152	-	93,152	91,394	(1,758)
Hospital	6,371	-	6,371	6,371	-
Juvenile Detention Center	240,809	-	240,809	235,942	(4,867)
Juvenile Diversion	1,500	-	1,500	-	(1,500)
Law Enforcement *	100,010	-	100,010	8,000	(92,010)

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

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Special Purpose Funds (Continued):					
Library	95,503	-	95,503	95,000	(503)
Noxious Weed	297,359	-	297,359	267,270	(30,089)
Noxious Weed Capital Outlay *	97,834	-	97,834	87,834	(10,000)
Parks and Recreation	41,883	-	41,883	3,737	(38,146)
Pawnee Mental Health	209,935	-	209,935	205,923	(4,012)
PBC-Pennell-Courthouse	91,067	-	91,067	91,067	-
Road and Bridge	5,326,138	-	5,326,138	4,408,019	(918,119)
Senior Citizens	183,417	-	183,417	179,913	(3,504)
Solid Waste Environmental Hazard*	80,226	-	80,226	5,006	(75,220)
Special Alcohol Program	130,387	-	130,387	46,870	(83,517)
Special Bridge *	1,226,208	-	1,226,208	32,331	(1,193,877)
Sport Complex	509,942	-	509,942	-	(509,942)
Bond and Interest Funds:					
Hospital Bond and Interest	5,569,397	-	5,569,397	1,964,000	(3,605,397)
Hospital No Funds Warrant	587,169	-	587,169	567,291	(19,878)
Eagle Ridge Benefit	5,890	-	5,890	5,890	-
Business Funds					
Cloud County Community College	294,731	-	294,731	72,662	(222,069)
Convention and Tourism	744,867	-	744,867	635,933	(108,934)
Sewer District No. 4	63,707	-	63,707	53,640	(10,067)
Waste Disposal	2,580,719	-	2,580,719	2,328,814	(251,905)
Water District No. 2	41,055	-	41,055	17,023	(24,032)

* Funds not required by statute to be budgeted

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 8,835,552	$ 8,750,357	$ 85,195
Delinquent Tax	-	41,205	(41,205)
Motor Vehicle Tax	913,282	884,771	28,511
Recreational Vehicle Tax	9,739	8,732	1,007
Watercraft Tax	7,998	7,379	619
Commercial Vehicle Tax	18,756	15,410	3,346
16/20 M Vehicle Tax	11,383	10,254	1,129
Vehicle Excise Tax	4,923	-	4,923
Local Sales Tax	3,002,294	2,075,000	927,294
Interest on Idle Funds	787,440	30,000	757,440
Reimbursed Expenses	125,309	-	125,309
Federal PILT	100,833	65,000	35,833
PILT	47,711	20,000	27,711
Local Alcoholic Tax	8,890	7,570	1,320
Licenses, Fees, Permits	1,095,343	1,045,868	49,475
District Court Income	40	100,000	(99,960)
Interest and Fees on Delinquent Tax	279,893	100,000	179,893
Neighborhood Revitalization Rebate Fees	15,089	7,500	7,589
Officers' Fees ROD	340,929	250,000	90,929
Antique Tags	4,862	2,000	2,862
Miscellaneous Receipts	1,955	30,000	(28,045)
Website Access	1,750	-	1,750
Prepaid Rent	1,998,371	-	1,998,371
Transfer in	7,385,575	6,716,226	669,349
Total Receipts	24,997,917	$ 20,167,272	$ 4,830,645

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Expenditures	Actual	Budget	Variance
County Attorney			
Salaries	$ 857,687	$ 875,000	$ (17,313)
Commodities	14,628	51,292	(36,664)
Contractual Services	130,851	127,255	3,596
Capital Outlay	4,800	4,600	200
County Attorney Total	1,007,966	1,058,147	(50,181)
Sheriff			
Salaries	4,317,573	5,000,000	(682,427)
Commodities	879,410	174,134	705,276
Contractual Services	1,430,633	1,778,191	(347,558)
Capital Outlay	89,080	120,255	(31,175)
Sheriff Total	6,716,696	7,072,580	(355,884)
County Clerk			
Salaries	329,262	340,000	(10,738)
Commodities	7,268	5,548	1,720
Contractual Services	6,001	29,878	(23,877)
Capital Outlay	-	1,656	(1,656)
County Clerk Total	342,531	377,082	(34,551)
County Commissioners			
Salaries	126,073	125,000	1,073
Commodities	718	2,140	(1,422)
Contractual Services	13,097	25,897	(12,800)
Capital Outlay	-	2,760	(2,760)
County Commissioners Total	139,888	155,797	(15,909)
Human Resources			
Salaries	135,286	142,140	(6,854)
Commodities	5,897	7,238	(1,341)
Contractual Services	34,937	17,711	17,226
Capital Outlay	1,145	953	192
Human Resources Total	177,265	168,042	9,223
Courthouse General			
Salaries	5,102	295,000	(289,898)
Contractual Services	483,276	1,887,252	(1,403,976)
Contractual - Convention Center	-	75,000	(75,000)
Commodities	6,339	40,355	(34,016)
Capital Outlay	3,973,203	10,160,397	(6,187,194)
Courthouse General Total	4,467,920	12,458,004	(7,990,084)
GIS/Planning and Zoning			
Salaries	121,447	129,000	(7,553)
Commodities	278	2,760	(2,482)
Contractual Services	39,440	39,907	(467)
Capital Outlay	-	1,840	(1,840)
GIS/Planning and Zoning Total	161,165	173,507	(12,342)

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance
Building Maintenance			
Salaries	$ 80,835	$ 100,000	$ (19,165)
Commodities	7,489	46,242	(38,753)
Contractual Services	8,071	18,778	(10,707)
Building Maintenance Total	96,395	165,020	(68,625)
Finance/County Counselor			
Salaries	123,006	123,399	(393)
Commodities	1,341	3,000	(1,659)
Contractual Services	6,303	10,000	(3,697)
Capital Outlay	3,654	10,000	(6,346)
Finance/County Counselor Total	134,304	146,399	(12,095)
Register of Deeds			
Salaries	184,650	170,000	14,650
Commodities	1,085	2,786	(1,701)
Contractual Services	1,331	23,109	(21,778)
Capital Outlay	-	1,380	(1,380)
Register of Deeds Total	187,066	197,275	(10,209)
County Treasurer			
Salaries	282,855	325,000	(42,145)
Commodities	16,119	4,183	11,936
Contractual Services	6,531	10,008	(3,477)
Capital Outlay	-	2,024	(2,024)
County Treasurer Total	305,505	341,215	(35,710)
District Court			
Salaries - Community Corrections Special	1,613	12,000	(10,387)
Contractual Services	725,181	777,917	(52,736)
Commodities	57,835	22,030	35,805
Capital Outlay	50,789	-	50,789
CASA	6,000	43,574	(37,574)
District Court Total	841,418	855,521	(14,103)
Emergency Management			
Salaries	179,240	175,010	4,230
Commodities	10,581	27,147	(16,566)
Contractual Services	38,595	24,397	14,198
Capital Outlay	720	23,920	(23,200)
Emergency Management Total	229,136	250,474	(21,338)

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Appropriations			
Soil Conservation	$ 27,000	$ 27,000	$ -
Ambulance	1,493,531	1,614,920	(121,389)
Coroner & Autopsies	125,110	-	125,110
Area Agency on Aging	17,618	22,026	(4,408)
3 Rivers Inc.	20,000	40,000	(20,000)
Jail Addition Rent to PBC	375,000	-	375,000
Drug Testing/ Background Checks	7,922	-	7,922
Retirement Sick Leave & Vacation	118,060	-	118,060
Longevity Payroll	34,240	-	34,240
Salary Reclassifications	12,000	-	12,000
Military Affairs	60,000	60,000	-
Sundown Salute	10,000	30,000	(20,000)
ATA Bus	130,000	130,000	-
Flint Hills Metropolitan Planning Org	1,257	-	1,257
Flint Hills Regional Council	10,532	9,260	1,272
Flint Hills Regional Leadership Program	1,000	-	1,000
Open Door Community House	2,167	4,333	(2,166)
Opera House	55,000	55,000	-
Historical Society	24,919	-	24,919
Junction City Main Street	20,000	-	20,000
County Counselor	70,918	-	70,918
Silver Haired Legislature	-	100	(100)
Appropriations Total	2,616,274	1,992,639	623,635
Transfers Out	2,437,906	2,107,660	330,246
Reimbursed Expenses	749,254	-	749,254
Miscellaneous	56,551	-	56,551
Total Expenditures	20,667,240	27,519,362	(6,852,122)
Receipts Over (Under) Expenditures	4,330,677		
Unencumbered Cash, Beginning	7,352,090		
Unencumbered Cash, Ending	$ 11,682,767		

See the independent auditor's report on regulatory required supplementary information.

Animal Shelter
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ -	$ 238	$ (238)
Motor Vehicle Tax	400	-	400
Recreational Vehicle Tax	5	-	5
Vehicle Rental Excise Tax	42	-	42
16/20 M Vehicle Tax	143	-	143
Total Receipts	590	$ 238	$ 352
Expenditures			
Transfer Out	3,196	$ 18,428	$ (15,232)
Total Expenditures	3,196	$ 18,428	$ (15,232)
Receipts Over (Under) Expenditures	(2,606)		
Unencumbered Cash, Beginning	2,611		
Unencumbered Cash, Ending	$ 5		

See the independent auditor's report on regulatory required supplementary information.

Appraiser's
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 246,028	$ 243,837	$ 2,191
Delinquent Tax	-	1,553	(1,553)
Motor Vehicle Tax	37,197	36,358	839
Recreational Vehicle Tax	396	359	37
Commercial Vehicle Tax	771	633	138
Watercraft Tax	329	303	26
16/20 M Vehicle Tax	352	421	(69)
PILT	1,330	-	1,330
Excise Tax	202	-	202
Miscellaneous	70	9,700	(9,630)
Total Receipts	286,675	$ 293,164	$ (6,489)
Expenditures			
Salaries	320,993	$ 347,542	$ (26,549)
Contractual Services	51,415	58,838	(7,423)
Commodities	78	5,569	(5,491)
Capital Outlay	-	1,840	(1,840)
Transfer Out	100,023	66,746	33,277
Total Expenditures	472,509	$ 480,535	$ (8,026)
Receipts Over (Under) Expenditures	(185,834)		
Unencumbered Cash, Beginning	187,371		
Unencumbered Cash, Ending	$ 1,537		

See the independent auditor's report on regulatory required supplementary information.

Big Lakes Development Center
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 80,274	$ 79,417	$ 857
Delinquent Tax	34	445	(411)
Motor Vehicle Tax	9,088	8,790	298
Recreational Vehicle Tax	97	87	10
Commercial Vehicle Tax	187	153	34
Watercraft Tax	80	73	7
Fees - Other	49	-	49
PILT	433	-	433
16/20 M Vehicle Tax	114	102	12
Miscellaneous	-	3,132	(3,132)
Total Receipts	90,356	$ 92,199	$ (1,843)
Expenditures			
Appropriations to Big Lakes Dev. Center	90,783	$ 93,963	$ (3,180)
Transfers Out	7,151	5,824	1,327
Total Expenditures	97,934	$ 99,787	$ (1,853)
Receipts Over (Under) Expenditures	(7,578)		
Unencumbered Cash, Beginning	7,588		
Unencumbered Cash, Ending	$ 10		

See the independent auditor's report on regulatory required supplementary information.

Bond Supervision Fee
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Collections	$ 3,318	$ 3,000	$ 318
Transfers In	592	-	592
Total Receipts	3,910	$ 3,000	$ 910
Expenditures			
Contractual/Commodities	5,349	$ 34,491	$ (29,142)
Total Expenditures	5,349	$ 34,491	$ (29,142)
Receipts Over (Under) Expenditures	(1,439)		
Unencumbered Cash, Beginning	31,491		
Unencumbered Cash, Ending	$ 30,052		

See the independent auditor's report on regulatory required supplementary information.

Capital Improvements
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 120,677	$ 124,566	$ (3,889)
Delinquent Tax	-	1,169	(1,169)
Motor Vehicle Tax	26,578	25,962	616
Recreational Vehicle Tax	283	256	27
Commercial Vehicle Tax	550	452	98
Watercraft Tax	235	216	19
PILT	653	-	653
Vehicle Rental Excise Tax	144	-	144
16/20 M Vehicle Tax	254	301	(47)
Charges for Services	596,631	-	596,631
Reimbursed Expenses	730,791	-	730,791
Transfers In	3,268,051	-	3,268,051
Total Receipts	4,744,847	$ 152,922	$ 4,591,925
Expenditures			
Capital Outlay	1,005,832	$ 877,910	$ 127,922
Commodities	250	-	250
Personnel Services	-	1,169	(1,169)
Miscellaneous	7,828	-	7,828
Qualifying Budget Credits	-	329,920	(329,920)
Total Expenditures	1,013,910	$ 1,208,999	$ (195,089)
Receipts Over (Under) Expenditures	3,730,937		
Unencumbered Cash, Beginning	799,439		
Unencumbered Cash, Ending	$ 4,530,376		

See the independent auditor's report on regulatory required supplementary information.

Concealed Weapon/KORA
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Licenses, Fees, Permits	$ 12,085	$ 8,500	$ 3,585
Total Receipts	12,085	$ 8,500	$ 3,585
Expenditures			
Contractual Services	5,230	$ 90,775	$ (85,545)
Total Expenditures	5,230	$ 90,775	$ (85,545)
Receipts Over (Under) Expenditures	6,855		
Unencumbered Cash, Beginning	118,233		
Unencumbered Cash, Ending	$ 125,088		

See the independent auditor's report on regulatory required supplementary information.

County Facilities
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
District Court Rent	$ -	$ 120,000	$ (120,000)
Community Corrections Rent	-	12,000	(12,000)
Rent	5,000	60,000	(55,000)
Transfers In	91,067	-	91,067
Total Receipts	96,067	$ 192,000	$ (120,000)
Expenditures			
Building Maintenance/ Improvements	86,317	$ 851,482	$ (765,165)
Commodities	40,202	-	40,202
Capital Outlay	8,685	-	8,685
Transfers Out	4,274	-	4,274
Total Expenditures	139,478	$ 851,482	$ (712,004)
Receipts Over (Under) Expenditures	(43,411)		
Unencumbered Cash, Beginning	655,631		
Unencumbered Cash, Ending	$ 612,220		

See the independent auditor's report on regulatory required supplementary information.

Neighborhood Revitalization Rebate
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 6,870	$ 7,303	$ (433)
Delinquent Tax	-	1,744	(1,744)
Motor Vehicle Tax	7,262	6,871	391
Commercial Vehicle Tax	146	120	26
Recreational Vehicle Tax	78	68	10
Watercraft Tax	62	57	5
PILT	38	-	38
Vehicle Rental Excise Tax	81	-	81
16/20 M Vehicle Tax	146	80	66
Total Receipts	14,683	$ 16,243	$ (1,560)
Expenditures			
Neighborhood Revitalization Rebate	131,010	$ 200,000	$ (68,990)
Miscellaneous	-	1,744	(1,744)
Total Expenditures	131,010	$ 201,744	$ (70,734)
Receipts Over (Under) Expenditures	(116,327)		
Unencumbered Cash, Beginning	315,533		
Unencumbered Cash, Ending	$ 199,206		

See the independent auditor's report on regulatory required supplementary information.

Economic Development
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 120,956	$ 124,566	$ (3,610)
Delinquent Tax	-	820	(820)
Motor Vehicle Tax	13,252	12,817	435
Recreational Vehicle Tax	141	126	15
Commercial Vehicle Tax	272	223	49
Watercraft Tax	116	107	9
PILT	653	-	653
Vehicle Rental Excise Tax	71	-	71
16/20 M Vehicle Tax	170	149	21
Total Receipts	135,631	$ 138,808	$ (3,177)
Expenditures			
Appropriation	134,005	$ 136,303	$ (2,298)
Miscellaneous	-	820	(820)
Total Expenditures	134,005	$ 137,123	$ (3,118)
Receipts Over (Under) Expenditures	1,626		
Unencumbered Cash, Beginning	10,775		
Unencumbered Cash, Ending	$ 12,401		

See the independent auditor's report on regulatory required supplementary information.

Election
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 82,101	$ 81,550	$ 551
Delinquent Tax	-	1,396	(1,396)
Motor Vehicle Tax	16,850	16,334	516
Recreational Vehicle Tax	180	161	19
Commercial Vehicle Tax	346	284	62
Watercraft Tax	148	136	12
Licenses, Fees, Permits	1,580	-	1,580
PILT	444	-	444
Vehicle Rental Excise Tax	91	-	91
16/20 M Vehicle Tax	207	189	18
Transfers In	-	240,000	(240,000)
Miscellaneous	-	3,166	(3,166)
Total Receipts	101,947	$ 343,216	$ (241,269)
Expenditures			
Salaries	51,778	$ 70,000	$ (18,222)
Contractual	75,991	75,000	991
Commodities	2,867	25,000	(22,133)
Capital Outlay	695	12,463	(11,768)
Transfers Out	486,756	691,241	(204,485)
Total Expenditures	618,087	$ 873,704	$ (255,617)
Receipts Over (Under) Expenditures	(516,140)		
Unencumbered Cash, Beginning	530,488		
Unencumbered Cash, Ending	$ 14,348		

See the independent auditor's report on regulatory required supplementary information.

Employee Benefits
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 3,374,894	$ 3,342,680	$ 32,214
Delinquent Tax	-	15,701	(15,701)
Motor Vehicle Tax	371,097	359,166	11,931
Recreational Vehicle Tax	3,958	3,545	413
Commercial Vehicle Tax	7,614	6,255	1,359
Watercraft Tax	3,247	2,995	252
16/20 M Vehicle Tax	4,751	4,163	588
Reimbursed Expenses	643,166	482,468	160,698
PILT	18,226	-	18,226
Vehicle Rental Excise Tax	1,998	-	1,998
Miscellaneous	-	133,006	(133,006)
Total Receipts	4,428,951	$ 4,349,979	$ 78,972
Expenditures			
Employee Benefits	3,882,776	$ 4,883,708	$ (1,000,932)
Transfers Out	2,914,369	1,967,482	946,887
Total Expenditures	6,797,145	$ 6,851,190	$ (54,045)
Receipts Over (Under) Expenditures	(2,368,194)		
Unencumbered Cash, Beginning	2,501,211		
Unencumbered Cash, Ending	$ 133,017		

See the independent auditor's report on regulatory required supplementary information.

Extension Office
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 286,148	$ 283,533	$ 2,615
Delinquent Tax	-	1,541	(1,541)
Motor Vehicle Tax	33,117	32,052	1,065
Recreational Vehicle Tax	353	316	37
Commercial Vehicle Tax	680	558	122
Watercraft Tax	290	267	23
PILT	1,546	-	1,546
Vehicle Rental Excise Tax	178	-	178
16/20 M Vehicle Tax	419	371	48
Miscellaneous	-	11,300	(11,300)
Total Receipts	322,731	$ 329,938	$ (7,207)
Expenditures			
Appropriation	329,650	$ 340,991	$ (11,341)
Transfers Out	24,831	20,735	4,096
Total Expenditures	354,481	$ 361,726	$ (7,245)
Receipts Over (Under) Expenditures	(31,750)		
Unencumbered Cash, Beginning	31,788		
Unencumbered Cash, Ending	$ 38		

See the independent auditor's report on regulatory required supplementary information.

Fire District No. 1
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 138,674	$ 140,120	$ (1,446)
Delinquent Tax	-	660	(660)
Motor Vehicle Tax	14,880	15,283	(403)
Recreational Vehicle Tax	296	259	37
Commercial Vehicle Tax	432	180	252
Watercraft Tax	298	-	298
Collections	16,696	-	16,696
16/20 M Vehicle Tax	610	507	103
Miscellaneous	3,570	-	3,570
Total Receipts	175,456	$ 157,009	$ 18,447
Expenditures			
Salaries	13,392	$ 15,450	$ (2,058)
Contractual	38,772	31,450	7,322
Commodities	11,482	-	11,482
Utilities & Insurance	13,467	16,200	(2,733)
Capital Outlay	48,442	175,270	(126,828)
Parts & Supplies	49,163	25,340	23,823
Miscellaneous	-	660	(660)
Reimbursed Expense	2,391	-	2,391
Transfer Out	65,000	-	65,000
Total Expenditures	242,109	$ 264,370	$ (22,261)
Receipts Over (Under) Expenditures	(66,653)		
Unencumbered Cash, Beginning	169,583		
Unencumbered Cash, Ending	$ 102,930		

See the independent auditor's report on regulatory required supplementary information.

Free Fair/4-H
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 16,689	$ 16,585	$ 104
Delinquent Tax	-	94	(94)
Motor Vehicle Tax	1,958	1,902	56
Recreational Vehicle Tax	21	19	2
Commercial Vehicle Tax	40	33	7
Watercraft Tax	17	16	1
PILT	90	-	90
Vehicle Rental Excise Tax	11	-	11
16/20 M Vehicle Tax	25	22	3
Miscellaneous	-	659	(659)
Total Receipts	18,851	$ 19,330	$ (479)
Expenditures			
Appropriation	19,425	$ 20,088	$ (663)
Transfers Out	1,360	1,178	182
Miscellaneous	-	-	-
Total Expenditures	20,785	$ 21,266	$ (481)
Receipts Over (Under) Expenditures	(1,934)		
Unencumbered Cash, Beginning	1,936		
Unencumbered Cash, Ending	$ 2		

See the independent auditor's report on regulatory required supplementary information.

Health Department Capital Outlay
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Receipts	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Equipment Purchases	-	$ 542,402	$ (542,402)
Total Expenditures	-	$ 542,402	$ (542,402)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	542,402		
Unencumbered Cash, Ending	$ 542,402		

See the independent auditor's report on regulatory required supplementary information.

Health Department
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 55,602	$ 57,262	$ (1,660)
Delinquent Tax	-	1,888	(1,888)
Motor Vehicle Tax	12,916	11,789	1,127
Recreational Vehicle Tax	139	116	23
Commercial Vehicle Tax	250	205	45
Watercraft Tax	107	98	9
16/20 M Vehicle Tax	420	137	283
PILT	300	-	300
Vehicle Rental Excise Tax	66	-	66
Grant Income	558,092	461,721	96,371
Other Income	286	-	286
Revenue - Clients	86,703	70,000	16,703
Interest on Idle Funds	11,693	3,200	8,493
Donations	-	9,500	(9,500)
Total Receipts	726,574	$ 615,916	$ 110,658
Expenditures			
Salaries	565,749	$ 784,895	$ (219,146)
Contractual Services	126,192	60,422	65,770
Commodities	24,237	69,486	(45,249)
Miscellaneous	12	217,611	(217,599)
Total Expenditures	716,190	$ 1,132,414	$ (416,224)
Receipts Over (Under) Expenditures	10,384		
Unencumbered Cash, Beginning	703,402		
Unencumbered Cash, Ending	$ 713,786		

See the independent auditor's report on regulatory required supplementary information.

Highway Federal Funds Exchange
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
State of Kansas	$ 127,846	$ 127,958	$ 127,846
Total Receipts	127,846	$ 127,958	$ 127,846
Expenditures			
Construction Projects	-	$ 633,352	$ (633,352)
Total Expenditures	-	$ 633,352	$ (633,352)
Receipts Over (Under) Expenditures	127,846		
Unencumbered Cash, Beginning	505,394		
Unencumbered Cash, Ending	$ 633,240		

See the independent auditor's report on regulatory required supplementary information.

Historical Society
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 72,542	$ 71,865	$ 677
Delinquent Tax	49	620	(571)
Motor Vehicle Tax	8,227	7,784	443
Recreational Vehicle Tax	88	77	11
Commercial Vehicle Tax	165	90	75
Watercraft Tax	167	136	31
PILT	392	-	392
Vehicle Rental Excise Tax	43	-	43
16/20 M Vehicle Tax	70	65	5
Miscellaneous	-	2,855	(2,855)
Total Receipts	81,743	$ 83,492	$ (1,749)
Expenditures			
Appropriation	82,816	$ 85,692	$ (2,876)
Transfers Out	8,578	7,460	1,118
Total Expenditures	91,394	$ 93,152	$ (1,758)
Receipts Over (Under) Expenditures	(9,651)		
Unencumbered Cash, Beginning	9,660		
Unencumbered Cash, Ending	$ 9		

See the independent auditor's report on regulatory required supplementary information.

Hospital
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Receipts	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Transfer Out	6,371	$ 6,371	$ -
Total Expenditures	6,371	$ 6,371	$ -
Receipts Over (Under) Expenditures	(6,371)		
Unencumbered Cash, Beginning	6,371		
Unencumbered Cash, Ending	$ -		

See the independent auditor's report on regulatory required supplementary information.

Juvenile Detention Center
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 209,685	$ 207,529	$ 2,156
Delinquent Tax	-	1,041	(1,041)
Motor Vehicle Tax	15,282	14,439	843
Recreational Vehicle Tax	164	143	21
Commercial Vehicle Tax	306	251	55
Watercraft Tax	130	120	10
PILT	1,131	-	1,131
Vehicle Rental Excise Tax	80	-	80
16/20 M Vehicle Tax	322	167	155
Miscellaneous	-	8,260	(8,260)
Total Receipts	227,100	$ 231,950	$ (4,850)
Expenditures			
Appropriation to Center	171,062	$ 236,384	$ (65,322)
Reimbursed Expense	57,021	-	57,021
Transfers Out	7,859	4,425	3,434
Total Expenditures	235,942	$ 240,809	$ (4,867)
Receipts Over (Under) Expenditures	(8,842)		
Unencumbered Cash, Beginning	8,859		
Unencumbered Cash, Ending	$ 17		

See the independent auditor's report on regulatory required supplementary information.

Juvenile Diversion
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 282	$ 2,500	$ (2,218)
Total Receipts	282	$ 2,500	$ (2,218)
Expenditures			
Contractual/ Commodities	-	$ 1,500	$ (1,500)
Total Expenditures	-	$ 1,500	$ (1,500)
Receipts Over (Under) Expenditures	282		
Unencumbered Cash, Beginning	20,177		
Unencumbered Cash, Ending	$ 20,459		

Law Enforcement
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ -	$ 17	$ (17)
Total Receipts	-	$ 17	$ (17)
Expenditures			
Contractual	8,000	$ 100,010	$ (92,010)
Total Expenditures	8,000	$ 100,010	$ (92,010)
Receipts Over (Under) Expenditures	(8,000)		
Unencumbered Cash, Beginning	88,723		
Unencumbered Cash, Ending	$ 80,723		

See the independent auditor's report on regulatory required supplementary information.

Library
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 83,749	$ 85,106	$ (1,357)
Delinquent Tax	-	503	(503)
Motor Vehicle Tax	9,586	10,186	(600)
Recreational Vehicle Tax	168	153	15
Commercial Vehicle Tax	206	99	107
Watercraft Tax	185	-	185
16/20 M Vehicle Tax	338	298	40
Total Receipts	94,232	$ 96,345	$ (2,113)
Expenditures			
Appropriation	95,000	$ 95,000	$ -
Miscellaneous	-	503	(503)
Total Expenditures	95,000	$ 95,503	$ (503)
Receipts Over (Under) Expenditures	(768)		
Unencumbered Cash, Beginning	6,386		
Unencumbered Cash, Ending	$ 5,618		

See the independent auditor's report on regulatory required supplementary information.

Noxious Weed
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 136,627	$ 135,290	$ 1,337
Delinquent Tax	-	788	(788)
Motor Vehicle Tax	16,729	16194	535
Recreational Vehicle Tax	178	160	18
Commercial Vehicle Tax	343	282	61
Watercraft Tax	146	135	11
PILT	738	-	738
Vehicle Rental Excise Tax	90	-	90
16/20 M Vehicle Tax	210	188	22
Sale of Chemicals and Labor	30,495	25,000	5,495
Transfers In	-	22,834	(22,834)
Miscellaneous	-	5,324	(5,324)
Total Receipts	185,556	$ 206,195	$ (20,639)
Expenditures			
Salaries	98,787	$ 150,089	$ (51,302)
Contractual Services	2,558	11,042	(8,484)
Commodities	53,101	53,051	50
Transfer Out	112,824	83,177	29,647
Total Expenditures	267,270	$ 297,359	$ (30,089)
Receipts Over (Under) Expenditures	(81,714)		
Unencumbered Cash, Beginning	91,164		
Unencumbered Cash, Ending	$ 9,450		

See the independent auditor's report on regulatory required supplementary information.

Noxious Weed Capital Outlay
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Transfer In	$ -	$ 5,000	$ (5,000)
Total Receipts	-	$ 5,000	$ (5,000)
Expenditures			
Equipment Purchases	87,834	$ 97,834	$ (10,000)
Total Expenditures	87,834	$ 97,834	$ (10,000)
Receipts Over (Under) Expenditures	(87,834)		
Unencumbered Cash, Beginning	87,834		
Unencumbered Cash, Ending	$ -		

See the independent auditor's report on regulatory required supplementary information.

Parks and Recreation
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Local Alcohol Liquor Funds	$ 8,215	$ 7,570	$ 645
Collections	1,000	-	1,000
Total Receipts	9,215	$ 7,570	$ 1,645
Expenditures			
Contractual	3,737	$ 41,883	$ (38,146)
Total Expenditures	3,737	$ 41,883	$ (38,146)
Receipts Over (Under) Expenditures	5,478		
Unencumbered Cash, Beginning	36,228		
Unencumbered Cash, Ending	$ 41,706		

See the independent auditor's report on regulatory required supplementary information.

Pawnee Mental Health
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 169,254	$ 167,619	$ 1,635
Delinquent Tax	75	800	(725)
Motor Vehicle Tax	19,184	18,543	641
Recreational Vehicle Tax	205	183	22
Commercial Vehicle Tax	393	323	70
Watercraft Tax	168	155	13
16/20 M Vehicle Tax	256	215	41
PILT	915	-	915
Vehicle Rental Excise Tax	103	-	103
Miscellaneous	-	6,705	(6,705)
Total Receipts	190,553	$ 194,543	$ (3,990)
Expenditures			
Appropriation	191,000	$ 197,705	$ (6,705)
Transfers Out	14,923	12,230	2,693
Total Expenditures	205,923	$ 209,935	$ (4,012)
Receipts Over (Under) Expenditures	(15,370)		
Unencumbered Cash, Beginning	15,392		
Unencumbered Cash, Ending	$ 22		

See the independent auditor's report on regulatory required supplementary information.

PBC-Pennell-Courthouse
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Local Alcohol Liquor Funds	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Transfers Out	91,067	$ 91,067	$ -
Total Expenditures	91,067	$ 91,067	$ -
Receipts Over (Under) Expenditures	(91,067)		
Unencumbered Cash, Beginning	91,067		
Unencumbered Cash, Ending	$ -		

See the independent auditor's report on regulatory required supplementary information.

Road and Bridge
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 1,378,889	$ 1,366,571	$ 12,318
Delinquent Tax	-	8,649	(8,649)
Motor Vehicle Tax	197,653	192,131	5,522
Recreational Vehicle Tax	2,106	1,896	210
Watercraft Tax	1,737	1,602	135
Commercial Vehicle Tax	4,073	3,346	727
PILT	7,452	-	7,452
Vehicle Rental Excise Tax	1,069	-	1,069
16/20 M Vehicle Tax	2,231	2,227	4
Reimbursed Expense	11,970	-	11,970
Special City and County Highway	1,114,604	625,000	489,604
Collections	253,575	307,000	(53,425)
Transfers In	-	1,150,000	(1,150,000)
Miscellaneous	-	51,014	(51,014)
Total Receipts	2,975,359	$ 3,709,436	$ (734,077)
Expenditures			
Salaries	889,179	$ 1,300,000	$ (410,821)
Commodities	1,298,283	1,518,242	(219,959)
Contractual Services	88,378	97,034	(8,656)
Capital Outlay	30,917	92,027	(61,110)
Transfers Out	2,101,262	2,318,835	(217,573)
Miscellaneous	-	-	-
Total Expenditures	4,408,019	$ 5,326,138	$ (918,119)
Receipts Over (Under) Expenditures	(1,432,660)		
Unencumbered Cash, Beginning	1,616,702		
Unencumbered Cash, Ending	$ 184,042		

See the independent auditor's report on regulatory required supplementary information.

Senior Citizens
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 147,491	$ 146,057	$ 1,434
Delinquent Tax	63	700	(637)
Motor Vehicle Tax	16,846	16,292	554
Recreational Vehicle Tax	180	161	19
Commercial Vehicle Tax	346	284	62
Watercraft Tax	147	136	11
PILT	797	-	797
Vehicle Rental Excise Tax	91	-	91
16/20 M Vehicle Tax	215	189	26
Miscellaneous	-	5,842	(5,842)
Total Receipts	166,176	$ 169,661	$ (3,485)
Expenditures			
Appropriation	167,001	$ 172,842	$ (5,841)
Transfers Out	12,912	10,575	2,337
Total Expenditures	179,913	$ 183,417	$ (3,504)
Receipts Over (Under) Expenditures	(13,737)		
Unencumbered Cash, Beginning	13,756		
Unencumbered Cash, Ending	$ 19		

See the independent auditor's report on regulatory required supplementary information.

Solid Waste Environmental Hazard
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Collections	$ 1,700	$ 1,700	$ -
Total Receipts	1,700	$ 1,700	$ -
Expenditures			
Capital Outlay	-	$ 80,226	$ (80,226)
Contractual	3,795	-	3,795
Transfers Out	1,211	-	1,211
Total Expenditures	5,006	$ 80,226	$ (75,220)
Receipts Over (Under) Expenditures	(3,306)		
Unencumbered Cash, Beginning	77,677		
Unencumbered Cash, Ending	$ 74,371		

See the independent auditor's report on regulatory required supplementary information.

Special Alcohol Program
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Local Alcohol Liquor Fund	$ 30,872	$ 25,319	$ 5,553
Total Receipts	30,872	$ 25,319	$ 5,553
Expenditures			
General Fund Allocation	-	$ 7,570	$ (7,570)
Parks & Recreation Allocation	-	7,570	(7,570)
Sheriff's Alcohol Equipment	-	84,807	(84,807)
Circle A Club Junction City	5,440	5,440	-
Community Involvement Camp	25,000	25,000	-
Transfers Out	16,430	-	16,430
Total Expenditures	46,870	$ 130,387	$ (83,517)
Receipts Over (Under) Expenditures	(15,998)		
Unencumbered Cash, Beginning	107,495		
Unencumbered Cash, Ending	$ 91,497		

See the independent auditor's report on regulatory required supplementary information.

Special Bridge
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 242,032	$ 249,132	$ (7,100)
Delinquent Tax	-	1,439	(1,439)
Motor Vehicle Tax	20,111	19,471	640
Recreational Vehicle Tax	214	192	22
Commercial Vehicle Tax	413	339	74
Watercraft Tax	176	162	14
16/20 M Vehicle Tax	254	226	28
PILT	1,306	-	1,306
Vehicle Rental Excise Tax	108	-	108
Transfers In	2,871	-	2,871
Total Receipts	267,485	$ 270,961	$ (3,476)
Expenditures			
Construction Maintenance .75 Mills	32,331	$ 1,221,548	$ (1,189,217)
Miscellaneous	-	4,660	(4,660)
Total Expenditures	32,331	$ 1,226,208	$ (1,193,877)
Receipts Over (Under) Expenditures	235,154		
Unencumbered Cash, Beginning	412,788		
Unencumbered Cash, Ending	$ 647,942		

See the independent auditor's report on regulatory required supplementary information.

Sports Complex
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Transfer In	$ 116,714	$ 102,466	$ 14,248
Total Receipts	116,714	$ 102,466	$ 14,248
Expenditures			
Project Expenses	-	$ 509,942	$ (509,942)
Total Expenditures	-	$ 509,942	$ (509,942)
Receipts Over (Under) Expenditures	116,714		
Unencumbered Cash, Beginning	410,569		
Unencumbered Cash, Ending	$ 527,283		

See the independent auditor's report on regulatory required supplementary information.

Home Building
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Rent Income	$ 5,965
Total Receipts	5,965
Expenditures	
Miscellaneous	-
Total Expenditures	-
Receipts Over (Under) Expenditures	5,965
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 5,965

Miscellaneous Non-Budgeted
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning	Receipts	Expenditures	Ending
Adolescent Assess & Resource Center	$ 11	$ -	$ 11	$ -
American Rescue Plan Act (ARPA)	2,721,327	3,086,089	4,749,095	1,058,321
Auto Special	32,550	269,310	230,280	71,580
CMV County Fees	14,209	1,779	15,988	-
Community Correction Grants	2,980	(2,980)	-	-
County Attorney Drug Forfeiture	1,009,742	193,733	104,533	1,098,942
County Clerk-Technology	66,776	12,396	-	79,172
County Treasurer-Technology	33,441	11,584	6,357	38,668
Equipment Reserve	1,307,841	400	1,308,241	-
Fire District No. 1 - Special Fire Protection Reserve	84,146	65,000	-	149,146
Hospital G.O. Bond Debt Reserve	1,000,000	-	-	1,000,000
Juv Justice Authority Reinvestment	85,467	46,374	73,245	58,596
Juv Justice Authority Sanction	110,736	713,151	680,548	143,339
KS Dept of Corrections	134,231	638,660	648,706	124,185
Register of Deeds-Technology	83,792	48,218	45,553	86,457
Special Law Enforcement	86,927	45,000	26,720	105,207
Opioid Settlement	-	6,025	-	6,025
Local Assist/Tribal Consistency (LATCF)	-	58,123	-	58,123
Sheriff Drug Forfeiture	250,412	699,427	552,668	397,171
Court Technology	-	97,660	14,689	82,971
Youth Advocacy Program	512	-	512	-
Totals	$ 7,025,100	$ 5,989,949	$ 8,457,146	$ 4,557,903

Receipts	
Licenses, Fees, Permits	$ 1,304,275
Federal Grants	3,075,763
Miscellaneous	400
Interest Income	4,431
Other Grant	1,397,643
Reimbursed Expenses	18,463
Transfers In	188,974
Total Receipts	$ 5,989,949

Expenditures	
Contractual	$ 3,843,613
Commodities	24,456
Capital Outlay	470,386
Reimbursed Expenses	339,957
Transfers Out	2,535,091
Personnel Services	1,243,643
Total Expenditures	$ 8,457,146

See the independent auditor's report on regulatory required supplementary information.

Geary Community Hospital Bond and Interest
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 969,396	$ 958,199	$ 11,197
Delinquent Tax	(2,415)	5,071	(7,486)
Motor Vehicle Tax	107,258	103,845	3,413
Watercraft Tax	939	866	73
Commercial Vehicle Tax	2,202	1,808	394
Recreational Vehicle Tax	1,144	1,025	119
16/20 M Vehicle Tax	1,356	1,204	152
Quarter Percent Sales Tax	1,305,799	1,472,745	(166,946)
PILT	5,224	-	5,224
Vehicle Rental Excise Tax	975	-	975
Compensating Use Tax	334,564	-	334,564
Interest Income	13,369	-	13,369
Tansfers In	56,828	76,641	(19,813)
Miscellaneous	-	38,328	(38,328)
Total Receipts	2,796,639	$ 2,659,732	$ 136,907
Expenditures			
Bond Principal	1,145,000	$ 1,145,000	$ -
Bond Interest	819,000	819,000	-
To Maintain Account Bal. 4 Mills	-	3,528,756	(3,528,756)
No-Fund Warrant Reserve	-	76,641	(76,641)
Total Expenditures	1,964,000	$ 5,569,397	$ (3,605,397)
Receipts Over (Under) Expenditures	832,639		
Unencumbered Cash, Beginning	2,909,665		
Unencumbered Cash, Ending	$ 3,742,304		

See the independent auditor's report on regulatory required supplementary information.

Hospital No Fund Warrants
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 483,611	$ 479,099	$ 4,512
Delinquent Tax	199	-	199
Motor Vehicle Tax	53,630	51,923	1,707
Recreational Vehicle Tax	572	512	60
Commercial Vehicle Tax	1,101	904	197
PILT	2,613	-	2,613
16/20 M Vehicle Tax	678	602	76
Oil, Gas and Mineral Tax	469	-	469
Licenses, Fees, Permits	289	-	289
Watercraft Tax	-	433	(433)
Miscellaneous	-	19,164	(19,164)
Transfers In	6,371	6,371	-
Total Receipts	549,533	$ 559,008	$ (9,475)
Expenditures			
Principal	482,400	$ 482,400	$ -
Interest	28,006	28,128	(122)
Commodities	57	-	57
Transfer Out	56,828	76,641	(19,813)
Total Expenditures	567,291	$ 587,169	$ (19,878)
Receipts Over (Under) Expenditures	(17,758)		
Unencumbered Cash, Beginning	28,161		
Unencumbered Cash, Ending	$ 10,403		

See the independent auditor's report on regulatory required supplementary information.

Eagle Ridge Benefit
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Special Assessments	$ 5,674	$ 10,000	$ (4,326)
Total Receipts	5,674	$ 10,000	$ (4,326)
Expenditures			
Bond Principal	4,000	$ 4,000	$ -
Bond Interest	1,890	1,890	-
Total Expenditures	5,890	$ 5,890	$ -
Receipts Over (Under) Expenditures	(216)		
Unencumbered Cash, Beginning	24,109		
Unencumbered Cash, Ending	$ 23,893		

See the independent auditor's report on regulatory required supplementary information.

Cloud County Community College
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Rent	$ 46,793	$ 50,252	$ (3,459)
Total Receipts	46,793	$ 50,252	$ (3,459)
Expenditures			
Building & Yard Maintenance	72,662	$ 294,731	$ (222,069)
Total Expenditures	72,662	$ 294,731	$ (222,069)
Receipts Over (Under) Expenditures	(25,869)		
Unencumbered Cash, Beginning	208,503		
Unencumbered Cash, Ending	$ 182,634		

See the independent auditor's report on regulatory required supplementary information.

Convention and Tourism
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Transient Guest Tax	$ 700,452	$ 619,800	$ 80,652
Reimbursed Expenses	396	-	396
Other Income	14,915	-	14,915
Total Receipts	715,763	$ 619,800	$ 95,963
Expenditures			
Salaries	125,648	$ 116,798	$ 8,850
Contract Labor	-	42,000	(42,000)
Contractual Services	294,807	504	294,303
Commodities	35,476	-	35,476
Capital Outlay	12,235	-	12,235
Marketing	-	301,298	(301,298)
Office Administration	-	63,000	(63,000)
Reimbursed Employee Benefits	-	43,801	(43,801)
Reimbursed Expenses	51,053	-	51,053
Transfer Out	116,714	102,466	14,248
Convention Center	-	75,000	(75,000)
Total Expenditures	635,933	$ 744,867	$ (108,934)
Receipts Over (Under) Expenditures	79,830		
Unencumbered Cash, Beginning	292,996		
Unencumbered Cash, Ending	$ 372,826		

See the independent auditor's report on regulatory required supplementary information.

Sewer District No. 4
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 9,964	$ 9,638	$ 326
Delinquent Tax	-	9	(9)
Motor Vehicle Tax	1,795	1,792	3
Recreational Vehicle Tax	31	33	(2)
Commercial Vehicle Tax	48	-	48
Charges for Services	13,344	-	13,344
Use Tax	-	13,932	(13,932)
Transfers In	33,624	-	33,624
Total Receipts	58,806	$ 25,404	$ 33,402
Expenditures			
Contractual Services	44,164	$ 10,000	$ 34,164
Electricity	716	-	716
Tools, Parts & Supplies	2,508	-	2,508
Personnel Services	5,403	4,500	903
Commodities	-	2,500	(2,500)
Capital Outlay	-	46,707	(46,707)
Transfers Out	849	-	849
Total Expenditures	53,640	$ 63,707	$ (10,067)
Receipts Over (Under) Expenditures	5,166		
Unencumbered Cash, Beginning	38,303		
Unencumbered Cash, Ending	$ 43,469		

See the independent auditor's report on regulatory required supplementary information.

Waste Disposal
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Landfill Receipts	$ 2,270,611	$ 2,173,136	$ 97,475
Freon Receipts	-	8,700	(8,700)
Interest on Idle Funds	617	350	267
Transfers In	3,666	-	3,666
Total Receipts	2,274,894	$ 2,182,186	$ 92,708
Expenditures			
Salaries	44,171	$ 68,336	$ (24,165)
Contractual	2,244,780	2,197,372	47,408
Commodities	4,996	17,006	(12,010)
Household Hazardous Waste	13,822	-	13,822
Capital Outlay	-	298,005	(298,005)
Reimbursed Expenses	21,045	-	21,045
Transfers Out	-	-	-
Total Expenditures	2,328,814	$ 2,580,719	$ (251,905)
Receipts Over (Under) Expenditures	(53,920)		
Unencumbered Cash, Beginning	398,533		
Unencumbered Cash, Ending	$ 344,613		

See the independent auditor's report on regulatory required supplementary information.

Water District No. 2
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 6,258	$ 6,265	$ (7)
Delinquent Tax	-	5	(5)
Motor Vehicle Tax	1,122	1,119	3
Recreational Vehicle Tax	20	21	(1)
Watercraft Tax	30	-	30
Charges for Services	12,134	-	12,134
Use Tax	-	11,592	(11,592)
Total Receipts	19,564	$ 19,002	$ 562
Expenditures			
Salaries	3,969	$ 9,358	$ (5,389)
Electricity	2,011	5,500	(3,489)
Tools, Parts & Supplies	1,153	2,900	(1,747)
Contractual	9,276	5,400	3,876
Capital Outlay	-	17,892	(17,892)
Reimbursed Expenses	614	-	614
Miscellaneous	-	5	(5)
Total Expenditures	17,023	$ 41,055	$ (24,032)
Receipts Over (Under) Expenditures	2,541		
Unencumbered Cash, Beginning	34,204		
Unencumbered Cash, Ending	$ 36,745		

See the independent auditor's report on regulatory required supplementary information.

Summary of Receipts and Disbursements – Agency Funds
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Taxes	$ 22,210,827	$ 40,230,707	$ 39,934,383	$ 22,507,151
Neighborhood Revitalization	-	286,697	286,697	-
Special County Mineral	-	1,245	1,245	-
Compensation Sales Tax	157,728	2,005,560	2,041,983	121,305
Vehicle Personal Property	128,084	3,581,680	3,592,396	117,368
Real Estate Redemptions	270,120	1,068,242	40,756	1,297,606
Escrow Fees	21,933	37,647	41,490	18,090
Escaped Taxes	-	418	-	418
In Lieu of Taxes	205,414	-	205,414	-
Personal Property Warrant	43,711	38,765	4,941	77,535
Rent Vehicle Excise Tax	14,355	38,681	35,179	17,857
Recreational Vehicle Tax	1,499	35,887	36,186	1,200
Total Distributable Funds	23,053,671	47,325,529	46,220,670	24,158,530
State Funds:				
State of Kansas Education	9,825	275,682	280,306	5,201
State of Kansas INST	4,912	137,842	140,153	2,601
Intrastate CMV Fee	-	72,086	72,044	42
Motor Vehicles	6,946	91,272	91,272	6,946
Intrastate Registration Fees	-	1,559,398	1,559,398	-
Fish & Game	-	505	505	-
Total State Funds	21,683	2,136,785	2,143,678	14,790
Subdivision Funds:				
School Districts	305,164	11,273,309	11,454,241	124,232
Townships	2,237	57,184	57,925	1,496
Cities	21,637	12,312,202	12,324,398	9,441
Cemeteries	1,524	48,262	48,775	1,011
Fire Districts & Ambulance	307	15,355	15,530	132
Watersheds	1,362	12,082	12,023	1,421
Total Subdivision Funds	332,231	23,718,394	23,912,892	137,733
Other Funds:				
Bluff TIF District	141	336,725	336,866	-
Special Fish and Game	-	19	19	-
Hatchery Fees	70	-	70	-
Dick Edwards Auto Plaza TIF	-	246,939	246,939	-
Acorn Resort	7,608	68,682	-	76,290
Milford Dam Flood Control	-	136,749	136,749	-
County School Foundation	114	-	114	-
Heritage Trust Fees	6,797	21,549	24,142	4,204
PATF	30,084	3,764	1,882	31,966
911 System	214,355	9,429	-	223,784
Senate Bill No. 50 CO.911	464,609	965,796	1,001,925	428,480
Short & Over	(4,104)	3,847	5,309	(5,566)
Court Trustee Fees	451,773	692,358	427,322	716,809
District Court	200	176,528	176,121	607
Clerk of the District Court	84,856	585,131	571,066	98,921
County Attorney Drug Forfeiture (Federal)	287,212	28	-	287,240
Suspense	-	83,912	83,912	-
Sheriff Drug Forfeiture (Federal)	14,355	12	12,024	2,343
Inmate Commissary	57,993	67,499	125,492	-
Inmate	32,925	246,570	237,118	42,377
Attorney Diversion	219,106	106,018	84,599	240,525
Geary County Law Library	114,235	23,309	14,910	122,634
VIN Fees	428,507	137,853	171,904	394,456
Flex Spending Account	29,904	49,182	32,341	46,745
Total Other Funds	2,440,740	3,961,899	3,690,824	2,711,815
Total	$ 25,848,325	$ 77,142,607	$ 75,968,064	$ 27,022,868

See the independent auditor's report on regulatory required supplementary information.

Geary County, Kansas

Public Building Commission
Schedule of Receipts and Expenditures – Actual Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Rent Income	$ 865,778
Bonds Proceeds	32,625,000
Interest Income	115,121
Transfers In	463,153
Total Receipts	34,069,052
Expenditures	
Project Costs	7,001,707
Principal	3,865,000
Interest	179,143
Bond Issuance Costs	390,120
Total Expenditures	11,435,970
Receipts Over (Under) Expenditures	22,633,082
Unencumbered Cash, Beginning	1,985,838
Unencumbered Cash, Ending	$ 24,618,920

See the independent auditor's report on regulatory required supplementary information.