

POTTAWATOMIE COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2022

POTTAWATOMIE COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2022

	Page Number
Independent Auditor's Report	1 - 2
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis	3 - 5
Notes to Financial Statement	6 - 17
Regulatory-Required Supplementary Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	19
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
<i>General Fund</i>	20 - 27
<i>Bond and Interest Fund</i>	28
<i>Special Purpose Funds - Actual and Budget</i>	
<i>ARPA Grant - COVID 19</i>	29
<i>Court Trustee</i>	30
<i>Regional Library</i>	31
<i>Rural Highway System</i>	32
<i>Tort Liability</i>	33
<i>Historical Society</i>	34
<i>Special Parks and Recreation</i>	35
<i>Special Alcohol Program</i>	36
<i>Regional Library Employee Benefit Fund</i>	37
<i>Noxious Weed Chemical</i>	38
<i>County 911</i>	39
<i>Offender Registration</i>	40
<i>Concealed Carry</i>	41
<i>Special Purpose Funds - Actual</i>	
<i>Special Highway Improvement</i>	42
<i>Attorney Check Fee</i>	42
<i>Attorney Forfeiture</i>	42
<i>Law Enforcement Trust</i>	42
<i>Capital Improvement</i>	42
<i>Equipment Reserve</i>	42
<i>Prosecuting Attorney Training</i>	42
<i>Special Auto</i>	43
<i>Register of Deeds Technology</i>	43
<i>VIN Registration Fees</i>	43
<i>Clerk's Technology</i>	43
<i>Employee Benefit Reserve</i>	43
<i>Treasurer's Technology</i>	43
<i>PTO/ESL Payout Reserve</i>	43
<i>Courthouse Christmas Lights</i>	44
<i>Fair Association</i>	44

POTTAWATOMIE COUNTY, KANSAS
TABLE OF CONTENTS (CONTINUED)
December 31, 2022

	<u>Page Number</u>
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
<i>Capital Project Funds - Actual</i>	
Green Valley/Hwy 24 Intersection	45
Timber Creek Stormwater	45
Wildcat Woods Unit 2 Construction	45
Nelson's Ridge Unit 6 Phase 1 & AW Construction	45
Willow Glen Unit 1 Construction	45
Nelson's Ridge Unit 6 Phase 2 Construction	45
Whispering Meadows Unit 7 Construction	45
Irvine Acres Unit 2 Construction	46
Brook Ridge Phase 4 Construction	46
Willow Glen Unit 2 Construction	46
Nelson's Ridge Unit 6 Phase 3	46
<i>Business Funds - Actual and Budget</i>	
Blue Township Sewer Operations	47
Blue Township Sewer Reserve	48
Timber Creek Water Operations	49
Timber Creek Water Reserve	50
Fostoria Sewer Operations	51
Fostoria Sewer Reserve	52
Brook Ridge Sewer Operations	53
Brook Ridge Sewer Reserve	54
Stormwater Structures	55
County Sewer Specials	56
 Schedule 3	
Summary and Receipts and Disbursements	
Agency Funds	57 - 58
 Schedule 4	
Related Municipal Entity	
Pottawatomie County Joint Fire District No. 1 St. Mary's	59
Pottawatomie County Fire District No. 2 Havensville	60
Pottawatomie County Joint Fire District No. 3 Onaga	61
Pottawatomie County Joint Fire District No. 4 Wheaton	62
Pottawatomie County Fire District No. 5 Blue Township	63
Pottawatomie County Fire District No. 5 Blue Township Reserve	64
Pottawatomie County Fire District No. 6 Olsburg	65
Pottawatomie County Fire District No. 7 Wamego	66
Pottawatomie County Fire District No. 8 Emmett	67
Pottawatomie County Fire District No. 10 St. George	68
Pottawatomie County Consolidated Fire District No. 1	69
Pottawatomie County Consolidated Fire District No. 1 Reserve	70
Pottawatomie County Economic Development Corporation	71
Pottawatomie County Extension Council	72



March 6, 2023

County Commissioners
Pottawatomie County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis 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 they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) 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 KMAAG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 the Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the KMAAG, 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 the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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.

Varyney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

POTTAWATOMIE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	\$ 14,169,846	\$ 189,037	\$ 34,530,105	\$ 34,360,280	\$ 14,528,708	\$ 225,421	\$ 14,754,129
Bond and Interest Funds							
Bond and Interest	1,354,679	-	2,659,619	2,479,609	1,534,689	-	1,534,689
Special Purpose Funds							
ARPA Grant - Covid-19	1,844,849	-	2,368,056	2,035,398	2,177,507	-	2,177,507
Court Trustee	494	-	8	-	502	-	502
Regional Library	3,868	-	442,748	443,679	2,937	-	2,937
Rural Highway System	2,823,380	15,611	4,065,567	4,166,544	2,738,014	676,523	3,414,537
Tort Liability	204,643	-	126,083	113,208	217,518	-	217,518
Historical Society	119,805	-	53,491	41,250	132,046	-	132,046
Special Parks and Recreation	141,722	-	11,042	3,500	149,264	-	149,264
Special Alcohol Program	79,417	-	21,122	16,000	84,539	-	84,539
Regional Library Employee Benefit Fund	169	-	51,955	52,014	110	-	110
Noxious Weed Chemical	92,248	-	198,867	238,394	52,721	-	52,721
County 911	393,500	-	188,040	174,233	407,307	-	407,307
Offender Registration Fund	39,495	-	7,660	901	46,254	-	46,254
Concealed Carry	13,839	-	1,982	-	15,821	-	15,821
Special Highway Improvement	7,200,096	66,243	2,766,633	1,348,674	8,684,298	244,553	8,928,851
Attorney Check Fee	38,674	-	5,519	8,415	35,778	-	35,778
Attorney Forfeiture Fund	7,704	-	-	-	7,704	-	7,704
Law Enforcement Trust	11,036	-	974	1,995	10,015	-	10,015
Capital Improvement	17,555,536	-	6,004,825	322,579	23,237,782	-	23,237,782
Equipment Reserve	3,027,221	-	1,919,562	1,926,176	3,020,607	-	3,020,607
Prosecuting Attorney Training	5,667	-	1,877	3,204	4,340	-	4,340
Special Auto	145,969	-	209,605	203,655	151,919	-	151,919
Register of Deeds Technology	95,993	-	39,117	67,123	67,987	-	67,987
VIN Registration Fees	163,365	-	30,340	3,750	189,955	-	189,955
Clerks Technology	21,616	-	9,836	8,871	22,581	-	22,581
Employee Benefit Reserve Fund	2,000,011	-	250,000	-	2,250,011	-	2,250,011
Treasurers Technology	54,479	-	10,370	3,491	61,358	-	61,358
PTO/ESL Payout Reserve	643,318	-	250,000	91,222	802,096	-	802,096
Courthouse Christmas Lights	2,095	-	-	-	2,095	-	2,095
Fair Association	-	-	3	3	-	-	-

(Continued)

POTTAWATOMIE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Capital Projects Funds							
Green Valley/Hwy 24 Intersection	\$ 359,765	\$ -	\$ 2,235,098	\$ 2,265,223	\$ 329,640	\$ -	\$ 329,640
Timber Creek Stormwater	12,713	-	-	-	12,713	-	12,713
Wildcat Woods Unit 2 Construction	40,000	-	-	-	40,000	-	40,000
Nelson's Ridge Unit 6 AW & Phase 1	86,757	-	974,535	1,044,371	16,921	-	16,921
Willow Glen Unit 1 Construction	85,675	-	1,130,626	1,140,047	76,254	-	76,254
Nelson's Ridge Unit 6 Phase 2 Construction	242,711	-	1,377,770	1,387,225	233,256	-	233,256
Whispering Meadows Unit 7 Construction	518,360	-	1,306,184	1,824,544	-	-	-
Irvine Acres Unit 2 Construction	2,049,562	-	2,222,404	3,722,811	549,155	-	549,155
Brook Ridge Phase 4 Construction	379,968	-	624,538	1,004,506	-	-	-
Willow Glen Unit 2 Construction	-	-	1,861,303	1,223,473	637,830	-	637,830
Nelson's Ridge 6 Phase 3 Construction	-	-	1,504,429	1,112,562	391,867	-	391,867
Business Funds							
Blue Township Sewer Operations	1,540,528	23,930	1,359,661	1,050,500	1,873,619	33,000	1,906,619
Blue Township Sewer Reserve	491,544	-	275,587	94,659	672,472	32,919	705,391
Timbercreek Water Operations	205,487	79	214,884	196,647	223,803	875	224,678
Timbercreek Water Reserve	594,633	-	59,359	62,633	591,359	-	591,359
Fostoria Sewer Operations	23,085	-	1,765	2,851	21,999	-	21,999
Fostoria Sewer Reserve	22,342	-	638	-	22,980	-	22,980
Brook Ridge Sewer Operations	91,206	1	25,697	4,760	112,144	-	112,144
Brook Ridge Sewer Reserve	73,725	-	5,700	-	79,425	-	79,425
Stormwater Structures	4,800	-	3,300	-	8,100	-	8,100
County Sewer Specials	4,510	-	14,443	18,953	-	-	-
Total County (Excluding Agency Funds)	\$ 59,082,105	\$ 294,901	\$ 71,422,927	\$ 64,269,933	\$ 66,530,000	\$ 1,213,291	\$ 67,743,291

(Continued)

POTTAWATOMIE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entity							
Fire Districts							
No. 3 Onaga	\$ 138,743	\$ 1,751	\$ 51,036	\$ 80,507	\$ 111,023	\$ 52,252	\$ 163,275
No. 5 Blue Township	148,233	-	372,303	345,520	175,016	26	175,042
No. 5 Blue Township Reserve	576,638	-	268,850	233,401	612,087	-	612,087
No. 10 St. George	235	-	192	427	-	-	-
Consolidated Fire District #1	906,939	243,537	1,699,874	1,604,558	1,245,792	4,195	1,249,987
Consolidated Fire District #1 Reserve	1,126,104	1,316	1,080,000	960,229	1,247,191	-	1,247,191
Pottawatomie County Economic Development Corporation	1,499,146	-	251,688	619,460	1,131,374	5,613	1,136,987
Pottawatomie County Extension Council	122,585	-	307,338	303,419	126,504	-	126,504
Total Reporting Entity	\$ 63,600,728	\$ 541,505	\$75,454,208	\$ 68,417,454	\$ 71,178,987	\$ 1,275,377	\$ 72,454,364

Composition of Cash:

Checking Accounts	\$ 14,879,192
Certificates of Deposit	11,402,703
Treasury Bills	20,000,000
Municipal Investment Pool	67,444,847
Change fund and petty cash	1,100
Savings	2,429
Clerk of the District Court	250,412
Pottawatomie County Sheriff	3,517
Law Library	65,409
Pottawatomie County Economic Development Corporation (Related Municipal Entity)	1,136,987
Pottawatomie County Extension Council (Related Municipal Entity)	126,504
Total Cash	\$ 115,313,100
Agency Funds (per Schedule 3)	(42,858,736)
Total Reporting Entity	\$ 72,454,364

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2022

Note 1: Summary of Significant Accounting Policies

Pottawatomie County, Kansas (the County), is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents the County (the primary government) and its related municipal entities. The accounting policies of the County conform to the cash-basis and budget laws of Kansas (regulatory basis). The following is a summary of the more significant policies:

Municipal Financial Reporting Entity

The financial reporting entity of the County is comprised of the primary government and its related municipal entities. The related municipal entities are included in the County's reporting entity because they are established to benefit the County and/or its constituents.

Fire Districts: Each of the Fire Districts is a separate legal entity, formed by state statutes under the County. The governing bodies are appointed by the County Commissioners. Each district levies its own tax and provides fire protection services to their local rural communities based upon established boundaries. Separate financial statements of each Fire District may be obtained from the County Administrator's office.

Pottawatomie County Economic Development Corporation (PCED): A separate legal entity in which the County Commissioners appoint the governing body. The County annually provides significant operating subsidies to the PCED. A separate financial statement of PCED may be obtained by contacting their office in Wamego, Kansas.

Pottawatomie County Extension Council (PCEC): A separate legal entity, formed under state statute K.S.A. 2-610, in which the governing body is elected annually. The PCEC provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The County annually provides significant operating subsidies to the PCEC. A separate financial statement of PCEC may be obtained by contacting their office in Westmoreland, Kansas.

Regulatory Basis Fund Types

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

The following types of funds comprise the financial activities of the County:

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

Special Purpose Funds – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

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 Funds – Used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

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

Agency Funds - Used to report assets held by the municipal reporting entity in purely custodial capacity.

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 1: Summary of Significant Accounting Policies (Continued)

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

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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.

Note 2: Budgetary Information

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for revenue neutral rate hearing and budget hearing has been adjusted to on or before September 20th, with adoption of the final budget on or before October 1st. The County held a revenue neutral rate hearing for this year on August 22, 2022.

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

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

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 2: Budgetary Information (Continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end. A legal operating budget is not required for capital project funds, trust funds, and the following funds:

Special Purpose Funds

Special Highway Improvement	Prosecuting Attorney Training	Employee Benefit Reserve
Attorney Check Fee	Special Auto	PTO/ESL Payout Reserve
Attorney Forfeiture	Register of Deeds Technology	Christmas Courthouse Lights
Law Enforcement Trust	VIN Registration Fees	Fair Association
Capital Improvement	Clerk's Technology	
Equipment Reserve	Treasurer's Technology	

Business Funds

Blue Township Sewer Operations	Fostoria Sewer Operations	Brook Ridge Sewer Reserve
Blue Township Sewer Reserve	Fostoria Sewer Reserve	Stormwater Structures
Timbercreek Water Operations	Brook Ridge Sewer Operations	County Sewer Specials
Timbercreek Water Reserve		

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.

Special Assessments

Projects financed in part by special assessments are financed through general obligation bonds of the County and/or revolving loans issued by the Kansas Department of Transportation. Both of which are retired either from the General Fund or the Bond and Interest Fund as appropriate. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as receipts in the General Fund or Bond and Interest Fund as appropriate.

Cash and Investments

The County uses an internally pooled cash system in which the cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments, unless specifically designated, are allocated to the general fund and the utility funds based upon their average cash balances. Investments are stated at cost, which approximates market.

Reimbursements

A reimbursement is an expenditure initially made in one fund, but property attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the County records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 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 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 3: Stewardship, Compliance and Accountability

Compliance with finance-related legal (including K.S.A.'s) and contractual provisions - K.S.A. 79-2935, establishes that expenditures, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures plus any reimbursement (budget credits) of current year expenditures for such fund for that budget year. There were no material violations of K.S.A. 79-2935.

Adjustments to Legal Budgets

The County Commission approved two budget adjustments during the year. These adjustments did not change the total for the funds; it was reallocations within the funds. The adjustments affected the following:

General Fund	Timbercreek Water Operations Fund
Rural Highway System Fund	Fire District No. 5 Blue Township Operations Fund
Historical Society Fund	Consolidated Fire District No. 1 Fund
Blue Township Sewer Operations Fund	

Note 4: Deposits and Investments

As of December 31, 2022, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Rating</u>
Certificates of Deposits	\$ 11,402,703	Less than 1 year	N/A
Treasury Bills	20,000,000	Less than 1 year	N/A
Kansas Municipal Investment Pool	67,444,847	Less than 1 year	N/A
Total Fair Value	\$ 98,847,550		

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 deposits 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 policies 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.

<u>Investments</u>	<u>Percentage of Investments</u>
Certificates of Deposits	12%
Treasury Bills	20%
Kansas Municipal Investment Pool	68%

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 federally depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are from December 1 - January 29 and May 1 - June 29.

At December 31, 2022, the carrying amount of the County's deposits, including certificates of deposit, was \$26,603,663 and the bank balance was \$27,382,863. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$10,752,429 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name.

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 4: Deposits and Investments (Continued)

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

At December 31, 2022, the County had invested \$67,444,847 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.

Related Municipal Entity Cash Balances

The cash of the Fire Districts was held by the County in an agency capacity and is included in the above analysis.

At year-end, the carrying amount of the Pottawatomie County Economic Development's deposits including certificates of deposit was \$1,136,987 and the bank balance was \$1,164,095. Of the bank balance, \$250,000 was covered by FDIC insurance and the remaining balance was not secured.

Of the above balance, \$34,515 is being held in a fund with Kansas Rural Communities Foundation (KRCF) for Pottawatomie County Economic Development (PCED) which can be withdrawn at any time and used for whatever purposes PCED sees fit. KRCF retains any interest earned on the funds as payment for handling the funds.

At year-end, the carrying amount of the Pottawatomie County Extension's deposits was \$126,504 and the bank balance was \$126,504. The entire bank balance was covered by FDIC insurance.

Note 5: Long-Term Debt

The following is a summary of debt transactions of the County, for the year ended December 31, 2022. See Notes 15 and 16 for the schedules of long-term liabilities and current maturities of long-term debt.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
General Obligation Bonds	\$ 18,796,529	\$ 2,905,000	\$ 1,336,400	\$ 20,365,129
Revolving Notes	1,448,270	-	128,878	1,319,392
Temporary Notes	7,940,000	8,050,000	7,940,000	8,050,000
Total	\$ 28,184,799	\$ 10,955,000	\$ 9,405,278	\$ 29,734,521

Total interest expense for the year was \$578,113 for these debt issues.

The general obligation bonds encompass project related expenditures for general obligation (street improvements as allowed per K.S.A. 68-709 and 68-28) in addition to expenditures related to the respective sewer and water districts (as allowed per K.S.A. 19-27a07 and 19-3540). The entire amount of the debt is accounted for in the General Bond and Interest fund.

The amount of debt for each type is as follows:

	Sewer Districts	Water Districts	Street Improvements	Fire Station	End of Year
General Obligation Bonds	<u>\$ 4,617,566</u>	<u>\$ 2,138,499</u>	<u>\$ 13,549,064</u>	<u>\$ 60,000</u>	<u>\$ 20,365,129</u>

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 5: Long-Term Debt (Continued)

Bonded Indebtedness Limitation

Kansas statutes restrict the level of the authorized and outstanding bonded indebtedness of the County to not more than three percent of the assessed value of all tangible property within such county, as certified to the County Clerk on the preceding August 25.

Total Assessed Valuation as of November 2021	\$ 730,459,721
3% Debt Limit	21,913,792
Total Outstanding General Obligation Debt	\$ 20,365,129
Less: Portions Excluded per K.S.A. 19-27a07 and 19-3540	(5,128,371)
Less: Portions Excluded per K.S.A. 68-728	(13,549,064)
Total Outstanding Eligible General Obligation Debt	\$ 1,687,694
General Obligation Debt Margin	\$ 20,226,098

Related Municipal Entity Long-Term Debt

Consolidated Fire District #1 was obligated at December 31, 2018 for a capital lease of \$440,000 for brush trucks, expiring through 2023, at an imputed interest rate of 3.375 percent. During 2019, the Fire District also entered into a capital lease of \$2,087,000 for pumper and tanker trucks, expiring through 2029, at an imputed interest rate of 2.68 percent. During 2020, the Fire District also entered into a capital lease of \$300,000 for air packs, expiring through 2025, at an imputed interest rate of 1.95%. The proceeds were receipted into the Consolidated FD #1 Lease Purchase capital project fund. Total interest paid for the year was \$55,047.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
Consolidated Fire District #1 - Finance Leases	\$ 2,105,910	\$ -	\$ 341,574	\$ 1,764,336

Fire District #5 was obligated at December 31, 2019 for a capital lease of \$200,000 for a pumper truck, expiring through 2024, at an imputed interest rate of 3.35 percent. The proceeds were receipted into the FD #5 Lease Purchase capital project fund. During 2021, the Fire District also entered into a capital lease of \$110,000 for a tanker, expiring through 2026, at an imputed interest rate of 1.97%. Total interest paid for the year was \$5,542.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
Fire District #5 - Finance Leases	\$ 215,483	\$ -	\$ 61,503	\$ 153,980

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 6: Defined Benefit Pension Plan

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 S. Kansas Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

Contributions. KSA 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. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. 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 and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were \$680,655 for KPERS and \$882,324 for KP&F 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 \$6,644,323 and \$9,023,987 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report, including all actuarial assumption 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.

Note 7: Deferred Compensation Plan

The County sponsors a salary deferral plan that covers all full-time employees who have met certain service requirements. Contributions to the plan with the exception of required matching contributions are at the discretion of the County Commissioners.

Note 8: Other Post Employment Benefit

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

Under the Consolidated Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)

December 31, 2022

Note 9: Other Employment Benefit

The County provides certain vacation time benefits, i.e., paid time off (PTO), to full and part-time employees based upon length of service with the County. Upon reaching the maximum number of hours accrued per policy, the leave accrual will change to extended leave and be deposited into the full time employee's Extended Sick Leave (ESL) account. Exempt employees' maximum accrual and carryover is 80 hours above and beyond that of non-exempt personnel for PTO and ESL. Upon voluntary separation of employment, employees in good standing shall be paid the balance of accrued PTO up to maximum per policy. Employees with less than 10 years of continuous service shall be paid 25% of unused ESL; an employee with at least 10 but less than 20 years of service shall be paid 37.5% of unused ESL; an employee with at least 20 years of service but less than 30 years of service shall be paid 50% of unused ESL; an employee with 30 or more years of service shall be paid 75% of unused ESL.

At December 31, 2022, the County's liability for paid time off is approximately \$938,890 and the liability for extended sick leave is approximately \$312,799.

Accrual per pay period (in hours):

Years of Service	Hours Worked per Pay Period					
	40 - 59.99	60 - 74.99	75 - 84.99	85 - 99.99	100 - 124.99	> 125
0 - 4 Years	5	6	7	8.5	10	11.5
5 - 9 Years	6	7.25	8.25	9.75	11.25	12.75
10 - 14 Years	7	8.5	9.5	11	12.5	14
15+ Years	8	9.75	10.75	12.25	13.75	15.25

**Exempt employees accrue at the 85 - 99.99 hour rate based on years of service.*

Max Carryover (in hours):

Years of Service	Shift Type			
	37.5 hr/wk	40 hr/wk	EMS Shift	Exempt
0 - 4 Years	180	200	260	280
5 - 9 Years	202.5	225	300	305
10 - 14 Years	229.5	255	340	335
15+ Years	265.5	295	390	375

**Maximum carryover for part-time employees is half that of full-time equivalents.*

ESL Maximum Payout Hours:

Years of Service	Shift Type			
	37.5 hr/wk	40 hr/wk	EMS Shift	Exempt
Less than 10 Years	162	180	187.5	200
10 - 19 Years	243	270	281.25	300
20 - 29 Years	324	360	375	400
More than 30 Years	486	540	562.5	600

Note 10: Capital Projects

At year-end, capital projects authorizations with approved change orders compared with expenditures from inception are as follows:

Project Name	Expenditures to Date	Project Authorizations
Whispering Meadows Unit 7	\$ 1,306,409	\$ 1,491,238
Irvine Acres Unit 2	1,673,741	2,304,419
Brook Ridge Phase 4	624,661	734,721
Willow Glen Unit 2	1,223,472	1,567,254
Robson Road	437,147	437,953
Nelson's Ridge Unit 6 Phase 1 & Area-Wide	2,457,381	3,398,531
Willow Glen Unit 1	1,128,373	1,310,746
Nelson's Ridge Unit 6 Phase 2	1,145,484	1,479,303
Green Valley & 24 Intersection	5,641,912	5,705,558
Hwy 24/Columbian Rd Improvements	45,237	729,433
Nelson's Ridge Unit 6 Phase 3	1,112,562	1,556,653
Excel Road North Extension	339,205	400,000
Salzer Road	71,710	210,000
Havensville Road Bridge	49,470	85,640
Old Farm Road	68,277	70,435
Total	\$ 17,325,041	\$ 21,481,884

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 10: Capital Projects (Continued)

Green Valley/Hwy 24 Intersection - this capital project is funded in part by outside sources in an amount up to \$2,500,000 which is included in the amounts authorized.

Hwy 24/Columbian Rd Improvements - this capital project is funded in part by outside sources in an amount up to \$572,000 which is included in the amounts authorized.

Robson Road - this capital project is funded in part by outside sources in an amount up to \$200,000 which is included in the amounts authorized.

Havensville Road Bridge - this capital project is funded in part by outside sources in an amount up to \$455,000 which is not included in the amounts authorized due to construction not yet executed.

Note 11: Commitments and Contingencies

Construction Contracts: At December 31, 2022, the County had several pending construction project contracts. Commitments related to significant contracts include contracts for the County's street improvements.

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 manages these various risks of loss through commercial insurance with varying deductibles. All deductibles are \$1,000 or less. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Litigation: There are a number of claims and/or lawsuits to which the County is a party as a result of matters and complaints arising in the ordinary course of County activities. The County's management and legal counsel anticipate that the potential claims against the County not covered by insurance, if any, resulting from such matters would not materially affect the financial position of the County.

Solid Waste Landfill Post-closure Care Costs: The County closed its solid waste facility and received approval over the period of 1993 through 1995. Any liability for post-closure care costs associated with the landfill has not been determined. The County incurs costs annually to monitor the closed facility.

Note 12: Interfund Transactions

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Equipment Reserve	K.S.A. 19-119	\$ 1,646,563
General	Special Highway	K.S.A. 68-590	2,500,000
General	Capital Projects	K.S.A. 19-120	6,000,000
General	Employee Benefit Reserve	Resolution	250,000
General	PTO/ESL Payout Reserve	Resolution	250,000
ARPA	General	Resolution	278,056
Rural Highway	General	Resolution	1,883,238
Fair Association	General	Resolution	3
Blue Township Ops	Blue Township Sewer Reserve	K.S.A. 12-631	134,975
Timbercreek Water Ops	Timbercreek Water Reserve	K.S.A. 19-120	59,359
Fire District #5 Blue Township	Fire District #5 Reserve	Resolution	250,850
Fire District #10 St George	Consolidated Fire District #1	Resolution	427
Consolidated Fire District #1	Olsburg Firestation	Resolution	61,201
Consolidated Fire District #1	Havensville Fire Station	Resolution	63,721
Consolidated Fire District #1	Consolidated Fire District #1 Reserve	K.S.A. 19-119	1,080,000

(continued)

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 12: Interfund Transactions (Continued)

Operating transfers were as follows: (Continued)

From	To	Statutory Authority	Amount
Special Auto	General	Resolution	145,969
Eagle Landing 2006A Bond	2016A Bond Projects	Resolution	44,253
Wildcat Woods 2006C Bond	2016A Bond Projects	Resolution	140,731
2007A Bond Projects	2016A Bond Projects	Resolution	63,650
2008A Bond Projects	2016A Bond Projects	Resolution	27,075
Whispering Meadows	2016A Bond Projects	Resolution	23,712
Elbo Creek Estates	2016A Bond Projects	Resolution	8,919
Wildcat Woods 2008B Bond	2018A Bond Projects	Resolution	14,335
Sunset Ridge 2010A Bond	2018A Bond Projects	Resolution	13,840
Whispering Meadows 2012A Bond	2018A Bond Projects	Resolution	7,145
Nelsons Ridge 2011A Bond	2017A Bond Projects	Resolution	51,795
Eagle Landing 2002B Bond	2014 A Bond Projects	Resolution	31,410
Eagle Landing 2005A Bond	2014 A Bond Projects	Resolution	59,298
Eagle Landing 2005B Bond	2014 A Bond Projects	Resolution	23,740
Brook Ridge	2014 A Bond Projects	Resolution	41,112
Wildcat Woods	2014 A Bond Projects	Resolution	25,445
Eagle Landing 2002B Bond	General	Resolution	4,733
Pine Springs/Sumner	General	Resolution	725
Motor License	General	K.S.A. 8-145	893
			<u><u>\$ 15,187,173</u></u>

Note 13: Concentration

The County receives approximately 50% of its ad valorem taxes from one taxpayer who operates a coal burning electric generation plant located in the County.

Note 14: Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events through March 6, 2023, which is the date the financial statement was available to be issued.

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 15: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
1995 Fostoria	5.25%	10/19/1995	\$ 46,029	10/19/2035	\$ 26,529	\$ -	\$ 1,400	\$ (1,400)	\$ 25,129	\$ 1,392
2014-A Refunding Bond	2.00/3.35%	9/29/2014	3,405,000	10/1/2034	1,140,000	-	195,000	(195,000)	945,000	29,140
2015-A Nelson's Ridge II/Wildcat Woods III	2.00/4.00%	10/21/2015	1,295,000	10/1/2035	980,000	-	60,000	(60,000)	920,000	30,800
2016-A Elb Crk IV/Nln Rdg III/Wsp Mdw III/BK Rdg II	2.00/3.00%	10/6/2016	4,570,000	10/1/2036	2,960,000	-	345,000	(345,000)	2,615,000	65,200
2017-A Elb Crk V/Flg Lf II/Nlsl Rdg IV/Snst Rdg III/Wsp Mdw	.90/3.00%	10/11/2017	3,410,000	10/1/2037	2,780,000	-	160,000	(160,000)	2,620,000	69,753
2017-B Olsburg Fire Station	1.30/2.00%	11/15/2017	300,000	10/1/2022	60,000	-	60,000	(60,000)	-	1,200
2018-A Refunding Bond	3.00/4.00%	10/10/2018	4,080,000	10/1/2038	3,550,000	-	190,000	(190,000)	3,360,000	129,169
2018-B Havensville Fire Station	2.70/3.10%	11/15/2018	300,000	10/1/2023	120,000	-	60,000	(60,000)	60,000	3,720
2021-A GW/HHL1/HHL2/HHT/IA1/NR6PH1/WM6/WW3	1.25/4.00%	9/23/2021	7,180,000	10/1/2041	7,180,000	-	265,000	(265,000)	6,915,000	191,334
2022-A BR4 / NR6AW / WM7	2.25/3.70%	9/22/2022	2,905,000	10/1/2042	-	2,905,000	-	2,905,000	2,905,000	-
Total General Obligation Bonds					\$ 18,796,529	\$ 2,905,000	\$ 1,336,400	\$ 1,568,600	\$ 20,365,129	\$ 521,708
Revolving Loan										
C20 1786-01 Blue Township Sewer	2.55%	1/8/2010	3,463,000	9/1/2031	\$ 1,448,270	\$ -	\$ 128,878	\$ (128,878)	\$ 1,319,392	\$ 36,114
Temporary Notes (Series)										
2021-1 BR4, IA2, NR6AW, NR6Ph2, WM7, WG1	0.25%	9/23/2021	7,940,000	10/1/2022	\$ 7,940,000	\$ -	\$ 7,940,000	\$ (7,940,000)	\$ -	\$ 20,291
2022-1 IA2, NR6Ph2, NR6Ph3, WG1, WG2	2.75%	9/22/2022	8,050,000	10/1/2023	-	8,050,000	-	8,050,000	8,050,000	-
Total Temporary Notes					\$ 7,940,000	\$ 8,050,000	\$ 7,940,000	\$ 110,000	\$ 8,050,000	\$ 20,291
Finance Leases										
4 Brush Trucks (RME)	3.38%	12/10/18	440,000	10/1/2023	\$ 174,916	\$ -	\$ 86,916	\$ (86,916)	\$ 88,000	\$ 6,313
4 Pumpers & 4 Tankers (RME)	2.68%	8/23/19	2,087,000	10/1/2029	1,717,739	-	195,197	(195,197)	1,522,542	44,865
42 Air Packs (RME)	1.95%	3/13/20	300,000	4/1/2025	213,255	-	59,461	(59,461)	153,794	3,869
Pumper (RME)	3.35%	1/14/19	200,000	4/1/2024	105,483	-	40,574	(40,574)	64,909	3,203
Tanker (RME)	1.97%	8/16/21	110,000	10/1/2026	110,000	-	20,929	(20,929)	89,071	2,339
Total Finance Leases					\$ 2,321,393	\$ -	\$ 403,077	\$ (403,077)	\$ 1,918,316	\$ 60,589
Total Contractual Indebtedness					\$ 30,506,192	\$ 10,955,000	\$ 9,808,355	\$ 1,146,645	\$ 31,652,837	\$ 638,702

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 16: Maturity of Long-Term Debt

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

	2023	2024	2025	2026	2027	2027-2031	2032-2036	2037-2041	Total
PRINCIPAL									
General obligation bond	\$ 1,371,400	\$ 1,286,600	\$ 1,326,600	\$ 1,291,700	\$ 1,151,800	\$ 5,595,500	\$ 5,486,529	\$ 2,855,000	\$ 20,365,129
Revolving loans	132,186	135,577	139,057	142,626	146,286	623,660	-	-	1,319,392
Temporary notes	8,050,000	-	-	-	-	-	-	-	8,050,000
Finance leases	412,464	312,922	265,316	240,123	223,073	464,418	-	-	1,918,316
Total Principal	\$ 9,966,050	\$ 1,735,099	\$ 1,730,973	\$ 1,674,449	\$ 1,521,159	\$ 6,683,578	\$ 5,486,529	\$ 2,855,000	\$ 31,652,837
INTEREST									
General obligation bond	\$ 601,995	\$ 558,631	\$ 519,752	\$ 479,427	\$ 438,630	\$ 1,642,755	\$ 858,592	\$ 209,813	\$ 5,309,595
Revolving loans	32,807	29,415	25,936	22,367	18,707	36,311	-	-	165,543
Temporary notes	221,375	-	-	-	-	-	-	-	221,375
Finance leases	48,023	37,292	29,676	23,205	16,989	15,707	-	-	170,892
Total Interest	\$ 904,200	\$ 625,338	\$ 575,364	\$ 524,999	\$ 474,326	\$ 1,694,773	\$ 858,592	\$ 209,813	\$ 5,867,405

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

POTTAWATOMIE COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Funds	\$ 36,253,237	\$ 401,406	\$ 36,654,643	\$ 34,360,280	\$ (2,294,363)
Bond and Interest Funds	3,940,592	-	3,940,592	2,479,609	(1,460,983)
Court Trustee	594	-	594	-	(594)
Regional Library	443,679	-	443,679	443,679	-
Rural Highway System	4,546,000	-	4,546,000	4,166,544	(379,456)
Tort Liability	217,102	-	217,102	113,208	(103,894)
Historical Society	98,334	-	98,334	41,250	(57,084)
Special Parks and Recreation	73,561	-	73,561	3,500	(70,061)
Special Alcohol Program	49,094	-	49,094	16,000	(33,094)
Regional Library EMBF	52,014	-	52,014	52,014	-
Noxious Weed Chemical	273,084	-	273,084	238,394	(34,690)
County 911	305,964	-	305,964	174,233	(131,731)
Offender Registration	37,089	-	37,089	901	(36,188)
Concealed Carry	20,966	-	20,966	-	(20,966)
Business Funds					
Blue Township Sewer Operations	1,318,850	-	1,318,850	1,050,500	(268,350)
Timbercreek Water	246,797	-	246,797	196,647	(50,150)
Fostoria Sewer Operations	18,163	-	18,163	2,851	(15,312)
Brook Ridge Sewer Operations	77,500	-	77,500	4,760	(72,740)
Fire Districts					
No 1. St. Mary's	100	-	100	-	(100)
No. 2 Havensville	113	-	113	-	(113)
No. 3 Onaga	108,649	-	108,649	80,507	(28,142)
No. 4 Wheaton	100	-	100	-	(100)
No. 5 Blue Township	384,550	-	384,550	345,520	(39,030)
No. 6 Olsburg	100	-	100	-	(100)
No. 7 Wamego	100	-	100	-	(100)
No. 8 Emmett	100	-	100	-	(100)
No. 10 St. George	610	-	610	427	(183)
Consolidated Fire District No. 1	1,728,845	-	1,728,845	1,604,558	(124,287)
	<u>\$ 50,195,887</u>	<u>\$ 401,406</u>	<u>\$ 50,597,293</u>	<u>\$ 45,375,382</u>	<u>\$ (5,221,911)</u>

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad Valorem	\$ 20,602,657	\$ 20,754,107	\$ (151,450)
Delinquent Tax	37,279	40,000	(2,721)
In lieu of tax	44,272	30,000	14,272
Franchise fees	16,203	18,000	(1,797)
Local Alcohol Liquor Tax	11,041	4,000	7,041
Motor Vehicle Tax	893,762	750,000	143,762
Vehicles Rent Excise Tax	12,918	-	12,918
Sales and Compensating Use Tax	5,392,330	3,600,000	1,792,330
Fines, Forfeitures, and Penalties	127,753	51,000	76,753
City and County Highway Fund	923,661	700,000	223,661
16/20M Vehicle Tax	19,171	16,000	3,171
District Coroner Fee	15,774	12,000	3,774
Recreation Vehicle Tax	23,976	15,000	8,976
Commercial Truck Refunds	79,136	50,000	29,136
Watercraft Tax	6,575	6,000	575
Licenses and Permits	466,658	520,600	(53,942)
Charges for Services	2,010,511	1,214,500	796,011
Use of Property	682,190	32,700	649,490
Reimbursements and grants	738,121	36,225	701,896
Miscellaneous Receipts	112,500	60,000	52,500
Transfers In	2,313,617	1,400,000	913,617
Total Cash Receipts	<u><u>\$ 34,530,105</u></u>	<u><u>\$ 29,310,132</u></u>	<u><u>\$ 5,219,973</u></u>

(Continued)

**POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES			
County Commission			
Personnel services	\$ 98,161	\$ 99,000	\$ (839)
Contractual services	6,823	14,800	(7,977)
Commodities	923	1,300	(377)
Transfers out	500	500	-
Total County Commission	<u>\$ 106,407</u>	<u>\$ 115,600</u>	<u>\$ (9,193)</u>
County Attorney			
Personnel services	\$ 485,646	\$ 503,350	\$ (17,704)
Contractual services	53,351	82,900	(29,549)
Commodities	10,707	12,500	(1,793)
Capital outlay	765	800	(35)
Transfers out	10,000	10,000	-
Total County Attorney	<u>\$ 560,469</u>	<u>\$ 609,550</u>	<u>\$ (49,081)</u>
Clerk of the District Court			
Contractual services	\$ 290,127	\$ 301,000	\$ (10,873)
Commodities	9,670	12,700	(3,030)
Capital outlay	-	2,800	(2,800)
Total Clerk of the District Court	<u>\$ 299,797</u>	<u>\$ 316,500</u>	<u>\$ (16,703)</u>
Court Service Officer			
Contractual services	<u>\$ 51,092</u>	<u>\$ 175,000</u>	<u>\$ (123,908)</u>
District Coroner			
Contractual services	<u>\$ 79,239</u>	<u>\$ 86,000</u>	<u>\$ (6,761)</u>
Financial and Administrative			
Personnel services	\$ 499,287	\$ 517,750	\$ (18,463)
Contractual services	48,025	71,800	(23,775)
Commodities	3,582	8,300	(4,718)
Transfers	7,000	7,000	-
Total Financial and Administrative	<u>\$ 557,894</u>	<u>\$ 604,850</u>	<u>\$ (46,956)</u>
Appraiser			
Personnel services	\$ 381,521	\$ 384,000	\$ (2,479)
Contractual services	59,410	110,785	(51,375)
Commodities	12,291	16,500	(4,209)
Transfers out	10,000	10,000	-
Total Appraiser	<u>\$ 463,222</u>	<u>\$ 521,285</u>	<u>\$ (58,063)</u>

(Continued)

**POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
Building and Grounds			
Personnel services	\$ 129,185	\$ 133,250	\$ (4,065)
Contractual services	418,982	548,800	(129,818)
Commodities	39,550	78,150	(38,600)
Capital outlay	85,334	90,000	(4,666)
Transfers out	10,000	10,000	-
Total Building and Grounds	<u>\$ 683,051</u>	<u>\$ 860,200</u>	<u>\$ (177,149)</u>
County Clerk			
Personnel services	\$ 216,534	\$ 218,500	\$ (1,966)
Contractual services	11,528	23,590	(12,062)
Commodities	4,704	7,960	(3,256)
Transfers out	3,500	3,500	-
Total County Clerk	<u>\$ 236,266</u>	<u>\$ 253,550</u>	<u>\$ (17,284)</u>
Computer Expense			
Personnel services	\$ -	\$ 15,000	\$ (15,000)
Contractual services	207,972	240,500	(32,528)
Commodities	3,859	13,000	(9,141)
Capital outlay	5,005	45,000	(39,995)
Transfers out	50,000	50,000	-
Total Computer Expense	<u>\$ 266,836</u>	<u>\$ 363,500</u>	<u>\$ (96,664)</u>
Register of Deeds			
Personnel services	\$ 190,568	\$ 192,000	\$ (1,432)
Contractual services	14,920	17,300	(2,380)
Commodities	18,081	18,925	(844)
Transfers out	500	500	-
Total Register of Deeds	<u>\$ 224,069</u>	<u>\$ 228,725</u>	<u>\$ (4,656)</u>
Election Expense			
Personnel services	\$ 15,927	\$ 19,000	\$ (3,073)
Contractual services	50,586	61,125	(10,539)
Commodities	20,203	24,200	(3,997)
Transfers out	28,000	28,000	-
Grant personnel services	-	-	-
Total Election Expense	<u>\$ 114,716</u>	<u>\$ 132,325</u>	<u>\$ (17,609)</u>

(Continued)

**POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
Employee Benefits			
Personnel services	\$ 87,952	\$ 113,000	\$ (25,048)
Contractual services	4,943,236	4,984,995	(41,759)
Commodities	2,417	6,150	(3,733)
Transfers out	1,800,000	1,800,505	(505)
Grant personnel services	1,009	-	1,009
Grant contractual services	26,812	-	26,812
Adjustment for qualifying budget credits	-	27,821	(27,821)
Total Employee Benefits	<u>\$ 6,861,426</u>	<u>\$ 6,932,471</u>	<u>\$ (71,045)</u>
Geographic Information System			
Personnel services	\$ 79,667	\$ 116,000	\$ (36,333)
Contractual services	1,411	5,150	(3,739)
Commodities	1,261	3,750	(2,489)
Transfers out	42,000	42,000	-
Total Geographic Information System	<u>\$ 124,339</u>	<u>\$ 166,900</u>	<u>\$ (42,561)</u>
County Treasurer			
Personnel services	\$ 293,494	\$ 294,500	\$ (1,006)
Contractual services	29,705	32,500	(2,795)
Commodities	3,844	5,000	(1,156)
Transfers out	2,000	2,000	-
Total County Treasurer	<u>\$ 329,043</u>	<u>\$ 334,000</u>	<u>\$ (4,957)</u>
Unclassified			
Contractual services	\$ 251,650	\$ 295,000	\$ (43,350)
Commodities	3,361	12,500	(9,139)
Capital outlay	52,627	60,000	(7,373)
Transfers out	4,500,000	4,500,000	-
Grant contractual services	29,720	-	29,720
Adjustment for qualifying budget credits	-	29,720	(29,720)
Total Unclassified	<u>\$ 4,837,358</u>	<u>\$ 4,897,220</u>	<u>\$ (59,862)</u>
Zoning and Planning			
Personnel services	\$ 157,143	\$ 157,500	\$ (357)
Contractual services	11,178	12,200	(1,022)
Commodities	1,433	2,450	(1,017)
Transfers out	1,000	1,000	-
Total Zoning and Planning	<u>\$ 170,754</u>	<u>\$ 173,150</u>	<u>\$ (2,396)</u>

(Continued)

**POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022**

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Ambulance			
Personnel services	\$ 2,203,532	\$ 2,237,000	\$ (33,468)
Contractual services	152,366	172,500	(20,134)
Commodities	173,738	181,000	(7,262)
Transfers out	475,000	475,000	-
Grant contractual services	4,379	-	4,379
Grant commodities	3,144	-	3,144
Adjustment for qualifying budget credits	-	7,523	(7,523)
Total Ambulance	\$ 3,012,159	\$ 3,073,023	\$ (60,864)
Emergency Management			
Personnel services	\$ 103,158	\$ 118,500	\$ (15,342)
Contractual services	25,530	42,050	(16,520)
Commodities	14,596	16,450	(1,854)
Transfers out	45,000	45,000	-
Grant personnel services	25,219	-	25,219
Adjustment for qualifying budget credits	-	25,219	(25,219)
Total Emergency Management	\$ 213,503	\$ 247,219	\$ (33,716)
Fire Supervisor			
Personnel services	\$ 72,468	\$ 72,750	\$ (282)
Contractual services	6,181	7,850	(1,669)
Commodities	14,650	14,700	(50)
Transfers out	20,000	20,000	-
Total Fire Supervisor	\$ 113,299	\$ 115,300	\$ (2,001)
Sheriff			
Personnel services	\$ 2,254,853	\$ 2,569,500	\$ (314,647)
Contractual services	210,419	242,000	(31,581)
Commodities	213,878	234,300	(20,422)
Capital outlay	8,724	10,000	(1,276)
Transfers out	210,000	210,000	-
Grant contractual services	4,457	-	4,457
Grant capital outlay	2,349	-	2,349
Adjustment for qualifying budget credits	-	6,806	(6,806)
Total Sheriff	\$ 2,904,680	\$ 3,272,606	\$ (367,926)

(Continued)

**POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022**

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Detention Center			
Personnel services	\$ 545,232	\$ 612,000	\$ (66,768)
Contractual services	56,421	122,500	(66,079)
Commodities	149,324	202,650	(53,326)
Transfers out	17,000	17,000	-
Total Detention Center	\$ 767,977	\$ 954,150	\$ (186,173)
Juvenile Detention			
Contractual services	\$ 23,005	\$ 40,000	\$ (16,995)
Commodities	-	5,000	(5,000)
Total Juvenile Detention	\$ 23,005	\$ 45,000	\$ (21,995)
Cemeteries			
Contractual services	\$ 12,895	\$ 14,600	\$ (1,705)
Commodities	-	840	(840)
Total Cemeteries	\$ 12,895	\$ 15,440	\$ (2,545)
Noxious Weed			
Personnel services	\$ 264,177	\$ 292,500	\$ (28,323)
Contractual services	36,664	52,950	(16,286)
Commodities	100,126	117,700	(17,574)
Transfers out	24,063	26,000	(1,937)
Grant personnel services	1,262	-	1,262
Adjustment for qualifying budget credits	-	1,262	(1,262)
Total Noxious Weed	\$ 426,292	\$ 490,412	\$ (64,120)
Road and Bridge			
Personnel services	\$ 2,239,709	\$ 2,264,950	\$ (25,241)
Contractual services	1,354,353	1,458,135	(103,782)
Commodities	1,361,490	1,471,150	(109,660)
Capital outlay	16,151	20,000	(3,849)
Transfers out	3,300,000	3,320,484	(20,484)
Grant contractual services	4,934	-	4,934
Grant commodities	50,614	-	50,614
Adjustment for qualifying budget credits	-	55,548	(55,548)
Total Road and Bridge	\$ 8,327,251	\$ 8,590,267	\$ (263,016)

(Continued)

**POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022**

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Solid Waste Disposal			
Personnel services	\$ 125,818	\$ 126,400	\$ (582)
Contractual services	564,731	672,550	(107,819)
Commodities	15,234	25,950	(10,716)
Transfers out	55,000	55,000	-
Total Solid Waste Disposal	\$ 760,783	\$ 879,900	\$ (119,117)
County Health			
Personnel services	\$ 275,415	\$ 433,550	\$ (158,135)
Contractual services	19,493	69,690	(50,197)
Commodities	71,158	99,850	(28,692)
Transfers out	15,000	15,000	-
Grant personnel services	121,883	-	121,883
Grant contractual services	17,713	-	17,713
Grant commodities	14,003	-	14,003
Grant capital outlay	5,983	-	5,983
Adjustment for qualifying budget credits	-	159,582	(159,582)
Total County Health	\$ 540,648	\$ 777,672	\$ (237,024)
Health Care Distributions			
Pawnee Mental Health	\$ 103,990	\$ 103,990	\$ -
Big Lakes Development	174,017	174,017	-
Community Health Ministry	10,000	10,000	-
3 Rivers Independent Living	20,000	20,000	-
Total Health Care Distributions	\$ 308,007	\$ 308,007	\$ -
Public Transportation			
Personnel services	\$ 32,282	\$ 93,000	\$ (60,718)
Contractual services	18,105	44,040	(25,935)
Commodities	5,841	20,300	(14,459)
Transfers out	10,000	10,000	-
Grant personnel services	55,747	-	55,747
Grant contractual services	22,162	-	22,162
Grant commodities	10,016	-	10,016
Adjustment for qualifying budget credits	-	87,925	(87,925)
Total Public Transportation	\$ 154,153	\$ 255,265	\$ (101,112)
Aging Services			
Contractual services	\$ 47,111	\$ 58,490	\$ (11,379)
Commodities	145	1,000	(855)
Allocations	37,150	37,150	-
Capital outlay	-	10,000	(10,000)
Total Aging Services	\$ 84,406	\$ 106,640	\$ (22,234)

(Continued)

**POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
Environment Health			
Personnel services	\$ 77,261	\$ 77,480	\$ (219)
Contractual services	2,239	4,400	(2,161)
Commodities	3,812	4,250	(438)
Transfers out	4,500	4,500	-
Total Environment Health	<u>\$ 87,812</u>	<u>\$ 90,630</u>	<u>\$ (2,818)</u>
County Park Operations			
Contractual services	\$ 659	\$ 2,750	\$ (2,091)
Commodities	1,487	4,250	(2,763)
Transfers out	6,500	6,500	-
Total County Park Operations	<u>\$ 8,646</u>	<u>\$ 13,500</u>	<u>\$ (4,854)</u>
Conservation District			
Allocations and Distributions	<u>\$ 82,500</u>	<u>\$ 82,500</u>	<u>\$ -</u>
Economic Development			
Allocations and Distributions	<u>\$ 240,000</u>	<u>\$ 240,000</u>	<u>\$ -</u>
Extension Service			
Allocations and Distributions	<u>\$ 241,286</u>	<u>\$ 241,286</u>	<u>\$ -</u>
County Fair Operations			
Allocations and Distributions	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ -</u>
Total Expenditures	<u><u>\$ 34,360,280</u></u>	<u><u>\$ 36,654,643</u></u>	<u><u>\$ (2,294,363)</u></u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 169,825		
UNENCUMBERED CASH - JANUARY 1	14,169,846		
PLUS: CANCELLED ENCUMBRANCES	<u>189,037</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 14,528,708</u></u>		

**POTTAWATOMIE COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Special assessments	\$ 1,899,179	\$ 3,901,775	\$ (2,002,596)
Delinquent specials	12,259	-	12,259
Bond proceeds	46,799	-	46,799
Transfers in	701,382	-	701,382
Total Receipts	<u>\$ 2,659,619</u>	<u>\$ 3,901,775</u>	<u>\$ (1,242,156)</u>
EXPENDITURES			
Contractual services	\$ 39,582	\$ -	\$ 39,582
Debt payments			
Principal	1,336,400	2,071,400	(735,000)
Interest	521,709	1,830,375	(1,308,666)
Transfers out	581,918	38,817	543,101
Total Expenditures	<u>\$ 2,479,609</u>	<u>\$ 3,940,592</u>	<u>\$ (1,460,983)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 180,010		
UNENCUMBERED CASH - JANUARY 1	<u>1,354,679</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,534,689</u>		

**POTTAWATOMIE COUNTY, KANSAS
ARPA GRANT - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022**

RECEIPTS

Cash receipts	
Grants	\$ 2,368,056

EXPENDITURES

HD Contract Tracing Wages

Grant personnel services	\$ 5,737
Grant contractual services	927
Total HD Contract Tracing Wages	\$ 6,664

Quarantine Wages

Grant personnel services	\$ 79,127
Grant contractual services	16,115
Total Quarantine Wages	\$ 95,242

PPE, Cleaning Supplies

Grant commodities	\$ 7,051
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Storm Water Detention

Grant contractual expense	91,965
Grant capital outlay	165
Total Storm Water Detention	\$ 92,130

Loss of Revenue

Transfers out	\$ 278,056
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Cyber Security Improvements

Grant contractual services	\$ 13,971
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Medical Supplies

Grant capital outlay	\$ 15,917
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Radio Tower Equipment

Grant capital outlay	\$ 1,341,526
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1.4% COLA

Grant wage expense	\$ 152,403
Grant contractual expense	32,438
Total 1.4% COLA	\$ 184,841

Total Expenditures

\$ 2,035,398

RECEIPTS OVER (UNDER) EXPENDITURES

\$ 332,658

UNENCUMBERED CASH - JANUARY 1

1,844,849

UNENCUMBERED CASH - DECEMBER 31

\$ 2,177,507

**POTTAWATOMIE COUNTY, KANSAS
COURT TRUSTEE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash receipts			
Interest earned	\$ 8	\$ 100	\$ (92)
EXPENDITURES			
Capital outlay	\$ -	\$ 594	\$ (594)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 8		
UNENCUMBERED CASH - JANUARY 1	<u>494</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 502</u></u>		

**POTTAWATOMIE COUNTY, KANSAS
REGIONAL LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Ad valorem tax	\$ 421,067	\$ 423,019	\$ (1,952)
Delinquent tax	831	-	831
Motor vehicle tax	18,405	16,136	2,269
16/20M vehicle tax	447	34	413
Recreation vehicle tax	527	393	134
Commercial truck refunds	1,330	-	1,330
Watercraft tax	141	1,246	(1,105)
Total Cash Receipts	<u>\$ 442,748</u>	<u>\$ 440,828</u>	<u>\$ 1,920</u>
EXPENDITURES			
Allocations and distributions	<u>\$ 443,679</u>	<u>\$ 443,679</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (931)		
UNENCUMBERED CASH - JANUARY 1	<u>3,868</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 2,937</u>		

**POTTAWATOMIE COUNTY, KANSAS
RURAL HIGHWAY SYSTEM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	\$ 3,883,835	\$ 3,894,686	\$ (10,851)
Delinquent tax	5,843	-	5,843
Motor vehicle tax	137,360	118,362	18,998
Vehicles rent excise tax	268	-	268
16/20 M vehicle tax	3,729	282	3,447
Recreation vehicle tax	4,158	3,044	1,114
Commercial truck refunds	9,641	7,915	1,726
Watercraft tax	1,160	1,283	(123)
Charges for services	19,404	-	19,404
Rent	169	-	169
Total Cash Receipts	<u>\$ 4,065,567</u>	<u>\$ 4,025,572</u>	<u>\$ 39,995</u>
EXPENDITURES			
Personnel services	\$ 122,917	\$ 125,000	\$ (2,083)
Contractual services	1,131,808	1,164,200	(32,392)
Commodities	1,028,581	1,285,000	(256,419)
Transfers out	1,883,238	1,971,800	(88,562)
Total Expenditures	<u>\$ 4,166,544</u>	<u>\$ 4,546,000</u>	<u>\$ (379,456)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (100,977)		
UNENCUMBERED CASH - JANUARY 1	2,823,380		
PLUS: CANCELLED ENCUMBRANCES	<u>15,611</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 2,738,014</u></u>		

**POTTAWATOMIE COUNTY, KANSAS
TORT LIABILITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	\$ 119,654	\$ 120,574	\$ (920)
Delinquent tax	226	-	226
Motor vehicle tax	5,354	4,671	683
Vehicles rent excise tax	76	-	76
16/20M vehicle tax	113	9	104
Recreation vehicle tax	144	107	37
Watercraft tax	40	-	40
Commercial truck refunds	476	405	71
Total Cash Receipts	<u>\$ 126,083</u>	<u>\$ 125,766</u>	<u>\$ 317</u>
EXPENDITURES			
Contractual services	<u>\$ 113,208</u>	<u>\$ 217,102</u>	<u>\$ (103,894)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 12,875		
UNENCUMBERED CASH - JANUARY 1	<u>204,643</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 217,518</u>		

**POTTAWATOMIE COUNTY, KANSAS
HISTORICAL SOCIETY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Ad valorem tax	\$ 50,762	\$ 51,153	\$ (391)
Delinquent tax	94	-	94
Motor vehicle tax	2,271	1,982	289
Vehicles rent excise tax	32	-	32
16/20 M vehicle tax	52	4	48
Recreation vehicle tax	61	45	16
Watercraft tax	17	-	17
Commercial truck refunds	202	172	30
Total Cash Receipts	<u>\$ 53,491</u>	<u>\$ 53,356</u>	<u>\$ 135</u>
EXPENDITURES			
Commodities	\$ -	\$ 57,084	\$ (57,084)
Allocations and distributions	41,250	41,250	-
Total Expenditures	<u>\$ 41,250</u>	<u>\$ 98,334</u>	<u>\$ (57,084)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 12,241		
UNENCUMBERED CASH - JANUARY 1	<u>119,805</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 132,046</u>		

**POTTAWATOMIE COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor tax	\$ 11,042	\$ 4,970	\$ 6,072
EXPENDITURES			
Allocations and distributions	\$ 3,500	\$ 73,561	\$ (70,061)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 7,542		
UNENCUMBERED CASH - JANUARY 1	<u>141,722</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 149,264</u>		

**POTTAWATOMIE COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor tax	\$ 21,122	\$ 12,481	\$ 8,641
EXPENDITURES			
Allocations and distributions	\$ 16,000	\$ 49,094	\$ (33,094)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,122		
UNENCUMBERED CASH - JANUARY 1	<u>79,417</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 84,539</u>		

**POTTAWATOMIE COUNTY, KANSAS
REGIONAL LIBRARY EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Ad valorem tax	\$ 49,427	\$ 49,616	\$ (189)
Delinquent tax	92	-	92
Motor vehicle tax	2,148	1,858	290
16/20M vehicle tax	55	4	51
Recreation vehicle tax	61	45	16
Watercraft tax	16	144	(128)
Commercial truck refund	156	-	156
Total Cash Receipts	<u>\$ 51,955</u>	<u>\$ 51,667</u>	<u>\$ 288</u>
EXPENDITURES			
Allocations and distributions	<u>\$ 52,014</u>	<u>\$ 52,014</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (59)		
UNENCUMBERED CASH - JANUARY 1	<u>169</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 110</u>		

**POTTAWATOMIE COUNTY, KANSAS
NOXIOUS WEED CHEMICAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Charges for services	\$ 198,867	\$ 225,000	\$ (26,133)
EXPENDITURES			
Contractual services	\$ 70	\$ -	\$ 70
Commodities	228,397	248,084	(19,687)
Capital outlay	9,927	25,000	(15,073)
Total Expenditures	<u>\$ 238,394</u>	<u>\$ 273,084</u>	<u>\$ (34,690)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (39,527)		
UNENCUMBERED CASH - JANUARY 1	92,248		
PLUS: CANCELLED ENCUMBRANCES	<u>-</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 52,721</u>		

**POTTAWATOMIE COUNTY, KANSAS
COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Licenses and permits	\$ 181,248	\$ 160,000	\$ 21,248
Interest on idle funds	5,454	500	4,954
Miscellaneous	1,338	500	838
Total Cash Receipts	<u>\$ 188,040</u>	<u>\$ 161,000</u>	<u>\$ 27,040</u>
EXPENDITURES			
Contractual services	\$ 172,698	\$ 253,500	\$ (80,802)
Commodities	1,535	12,000	(10,465)
Capital outlay	-	40,464	(40,464)
Total Expenditures	<u>\$ 174,233</u>	<u>\$ 305,964</u>	<u>\$ (131,731)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 13,807		
UNENCUMBERED CASH - JANUARY 1	<u>393,500</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 407,307</u>		

**POTTAWATOMIE COUNTY, KANSAS
OFFENDER REGISTRATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Licenses and permits	\$ 7,660	\$ 15,000	\$ (7,340)
EXPENDITURES			
Commodities	\$ 901	\$ 37,089	\$ (36,188)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 6,759		
UNENCUMBERED CASH - JANUARY 1	<u>39,495</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 46,254</u>		

**POTTAWATOMIE COUNTY, KANSAS
CONCEALED CARRY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Licenses and permits	\$ 1,982	\$ 10,000	\$ (8,018)
EXPENDITURES			
Commodities	\$ -	\$ 20,966	\$ (20,966)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,982		
UNENCUMBERED CASH - JANUARY 1	<u>13,839</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 15,821</u>		

POTTAWATOMIE COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2022

	Special Highway Improvement	Attorney Check Fee	Attorney Forfeiture	Law Enforcement Trust Fund	Capital Improvement	Equipment Reserve	Prosecuting Attorney Training
Cash Receipts							
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,641	\$ -
Reimbursements and grants	266,633	-	-	-	4,825	73,358	-
Miscellaneous	-	5,519	-	974	-	-	1,877
Transfers in	2,500,000	-	-	-	6,000,000	1,646,563	-
Total Cash Receipts	<u>\$ 2,766,633</u>	<u>\$ 5,519</u>	<u>\$ -</u>	<u>\$ 974</u>	<u>\$ 6,004,825</u>	<u>\$ 1,919,562</u>	<u>\$ 1,877</u>
Expenditures							
Contractual services	\$ 1,341,859	\$ 2,300	\$ -	\$ 1,995	\$ 160,075	\$ 12,115	\$ 3,204
Commodities	6,815	-	-	-	-	6,287	-
Capital outlay	-	6,115	-	-	162,504	1,907,774	-
Debt service	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total Expenditures	<u>\$ 1,348,674</u>	<u>\$ 8,415</u>	<u>\$ -</u>	<u>\$ 1,995</u>	<u>\$ 322,579</u>	<u>\$ 1,926,176</u>	<u>\$ 3,204</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,417,959	\$ (2,896)	\$ -	\$ (1,021)	\$ 5,682,246	\$ (6,614)	\$ (1,327)
UNENCUMBERED CASH - JANUARY 1	7,200,096	38,674	7,704	11,036	17,555,536	3,027,221	5,667
PLUS: CANCELLED ENCUMBRANCES	<u>66,243</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 8,684,298</u>	<u>\$ 35,778</u>	<u>\$ 7,704</u>	<u>\$ 10,015</u>	<u>\$ 23,237,782</u>	<u>\$ 3,020,607</u>	<u>\$ 4,340</u>

**POTTAWATOMIE COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022**

	Special Auto	Register of Deeds Technology	Vin Registration Fees	Clerk's Technology	Employee Benefit Reserve	Treasurer's Technology	PTO/ESL Payout Reserve
Cash Receipts							
Licenses and permits	\$ 209,605	\$ 38,038	\$ 30,340	\$ 9,510	\$ -	\$ 9,510	\$ -
Interest earned	-	1,079	-	326	-	860	-
Transfers in	-	-	-	-	250,000	-	250,000
Total Cash Receipts	<u>\$ 209,605</u>	<u>\$ 39,117</u>	<u>\$ 30,340</u>	<u>\$ 9,836</u>	<u>\$ 250,000</u>	<u>\$ 10,370</u>	<u>\$ 250,000</u>
Expenditures							
Personnel services	\$ 33,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,222
Contractual services	12,501	42,050	-	5,663	-	-	-
Commodities	11,920	7,873	3,750	1,708	-	541	-
Capital outlay	-	17,200	-	1,500	-	2,950	-
Operating transfers	145,969	-	-	-	-	-	-
Total Expenditures	<u>\$ 203,655</u>	<u>\$ 67,123</u>	<u>\$ 3,750</u>	<u>\$ 8,871</u>	<u>\$ -</u>	<u>\$ 3,491</u>	<u>\$ 91,222</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,950	\$ (28,006)	\$ 26,590	\$ 965	\$ 250,000	\$ 6,879	\$ 158,778
UNENCUMBERED CASH - JANUARY 1	<u>145,969</u>	<u>95,993</u>	<u>163,365</u>	<u>21,616</u>	<u>2,000,011</u>	<u>54,479</u>	<u>643,318</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 151,919</u></u>	<u><u>\$ 67,987</u></u>	<u><u>\$ 189,955</u></u>	<u><u>\$ 22,581</u></u>	<u><u>\$ 2,250,011</u></u>	<u><u>\$ 61,358</u></u>	<u><u>\$ 802,096</u></u>

POTTAWATOMIE COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

	Courthouse Christmas Lights	Fair Association
Cash Receipts		
Transfers out	\$ -	\$ 3
Expenditures		
Total Expenditures	\$ -	\$ 3
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	2,095	-
UNENCUMBERED CASH - DECEMBER 31	\$ 2,095	\$ -

POTTAWATOMIE COUNTY, KANSAS
CAPITAL PROJECT FUNDS
Regulatory Basis
For the Year Ended December 31, 2022

	Green Valley/ Hwy 24 Intersection	Timber Creek Stormwater	Wildcat Woods Unit 2 Construction	Nelson's Ridge Unit 6 Phase 1 & AW Construction	Willow Glen Unit 1 Construction	Nelson's Ridge Unit 6 Phase 2 Construction	Whispering Meadows Unit 7 Construction
Cash Receipts							
Special assessments	\$ -	\$ -	\$ -	\$ 7,621	\$ -	\$ -	\$ -
Interest earned	-	-	-	128	1,191	3,457	386
Bond proceeds	-	-	-	966,786	1,129,435	1,374,313	1,305,798
Grant proceeds	2,235,098	-	-	-	-	-	-
Total Cash Receipts	<u>\$ 2,235,098</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 974,535</u>	<u>\$ 1,130,626</u>	<u>\$ 1,377,770</u>	<u>\$ 1,306,184</u>
Expenditures							
Contractual services	\$ 30,125	\$ -	\$ -	\$ 1,713	\$ 7,158	\$ 8,712	\$ 340,761
Commodities	-	-	-	-	-	-	-
Grant expense	2,235,098	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Principal	-	-	-	1,040,000	1,130,000	1,375,000	1,480,000
Interest	-	-	-	2,658	2,889	3,513	3,783
Total Expenditures	<u>\$ 2,265,223</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,044,371</u>	<u>\$ 1,140,047</u>	<u>\$ 1,387,225</u>	<u>\$ 1,824,544</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (30,125)	\$ -	\$ -	\$ (69,836)	\$ (9,421)	\$ (9,455)	\$ (518,360)
UNENCUMBERED CASH - JANUARY 1	<u>359,765</u>	<u>12,713</u>	<u>40,000</u>	<u>86,757</u>	<u>85,675</u>	<u>242,711</u>	<u>518,360</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 329,640</u>	<u>\$ 12,713</u>	<u>\$ 40,000</u>	<u>\$ 16,921</u>	<u>\$ 76,254</u>	<u>\$ 233,256</u>	<u>\$ -</u>

**POTTAWATOMIE COUNTY, KANSAS
CAPITAL PROJECT FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022**

	Irvine Acres Unit 2 Construction	Brook Ridge Phase 4 Construction	Willow Glen Unit 2 Construction	Nelson's Ridge Unit 6 Phase 3 Construction
Cash Receipts				
Charges for services	\$ -	\$ -	\$ 19,365	\$ -
Interest earned	13,509	184	7,855	5,179
Bond proceeds	2,208,895	624,354	1,834,083	1,499,250
Total Cash Receipts	\$ 2,222,404	\$ 624,538	\$ 1,861,303	\$ 1,504,429
Expenditures				
Contractual services	\$ 1,507,164	\$ 297,704	\$ 1,223,473	\$ 1,112,562
Debt payments				
Principal	2,210,000	705,000	-	-
Interest	5,647	1,802	-	-
Total Expenditures	\$ 3,722,811	\$ 1,004,506	\$ 1,223,473	\$ 1,112,562
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,500,407)	\$ (379,968)	\$ 637,830	\$ 391,867
UNENCUMBERED CASH - JANUARY 1	2,049,562	379,968	-	-
UNENCUMBERED CASH - DECEMBER 31	\$ 549,155	\$ -	\$ 637,830	\$ 391,867

**POTTAWATOMIE COUNTY, KANSAS
BLUE TOWNSHIP SEWER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Licenses, permits, fees	\$ 2,750	\$ -	\$ 2,750
Charges for services	1,353,493	1,000,000	353,493
Grants	1,375	-	1,375
Reimbursements	1,610	-	1,610
Miscellaneous receipts	433	-	433
Total Cash Receipts	<u>\$ 1,359,661</u>	<u>\$ 1,000,000</u>	<u>\$ 359,661</u>
EXPENDITURES			
Personnel services	\$ 94,953	\$ 96,000	\$ (1,047)
Contractual services	622,006	630,250	(8,244)
Commodities	12,499	22,600	(10,101)
Capital outlay	21,075	80,000	(58,925)
Debt services	164,992	165,000	(8)
Transfers out	134,975	325,000	(190,025)
Total Expenditures	<u>\$ 1,050,500</u>	<u>\$ 1,318,850</u>	<u>\$ (268,350)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 309,161		
UNENCUMBERED CASH - JANUARY 1	1,540,528		
PLUS: CANCELLED ENCUMBRANCES	<u>23,930</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,873,619</u></u>		

**POTTAWATOMIE COUNTY, KANSAS
BLUE TOWNSHIP SEWER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022**

RECEIPTS

Cash Receipts	
Licenses and permits	\$ 140,612
Transfers in	134,975
Total Cash Receipts	\$ 275,587

EXPENDITURES

Contractual services	\$ 93,281
Capital outlay	1,378
Total Expenditures	\$ 94,659

RECEIPTS OVER (UNDER) EXPENDITURES	\$ 180,928
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UNENCUMBERED CASH - JANUARY 1	491,544
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UNENCUMBERED CASH - DECEMBER 31	\$ 672,472
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**POTTAWATOMIE COUNTY, KANSAS
TIMBER CREEK WATER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Sales and compensating use tax	\$ 507	\$ 300	\$ 207
Charges for services	213,163	135,000	78,163
Miscellaneous receipts	1,214	-	1,214
Total Cash Receipts	<u>\$ 214,884</u>	<u>\$ 135,300</u>	<u>\$ 79,584</u>
EXPENDITURES			
Personnel services	\$ 77,110	\$ 80,447	\$ (3,337)
Contractual services	28,600	50,000	(21,400)
Commodities	12,965	20,850	(7,885)
Capital outlay	18,613	20,500	(1,887)
Transfers out	59,359	75,000	(15,641)
Total Expenditures	<u>\$ 196,647</u>	<u>\$ 246,797</u>	<u>\$ (50,150)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 18,237		
UNENCUMBERED CASH - JANUARY 1	205,487		
PLUS: CANCELLED ENCUMBRANCES	<u>79</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 223,803</u>		

**POTTAWATOMIE COUNTY, KANSAS
TIMBER CREEK WATER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022**

RECEIPTS

Cash Receipts	
Transfers in	\$ 59,359

EXPENDITURES

Contractual services	\$ 16,885
Commodities	1,046
Capital outlay	44,702
Total Expenditures	\$ 62,633

RECEIPTS OVER (UNDER) EXPENDITURES	\$ (3,274)
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UNENCUMBERED CASH - JANUARY 1	594,633
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UNENCUMBERED CASH - DECEMBER 31	\$ 591,359
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**POTTAWATOMIE COUNTY, KANSAS
FOSTORIA SEWER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Service charges	\$ 1,765	\$ 3,500	\$ (1,735)
EXPENDITURES			
Contractual services	\$ 2,851	\$ 13,163	\$ (10,312)
Commodities	-	5,000	(5,000)
Total Expenditures	<u>\$ 2,851</u>	<u>\$ 18,163</u>	<u>\$ (15,312)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,086)		
UNENCUMBERED CASH - JANUARY 1	<u>23,085</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 21,999</u>		

**POTTAWATOMIE COUNTY, KANSAS
FOSTORIA SEWER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022**

RECEIPTS

Cash Receipts	
Miscellaneous receipts	\$ 638

EXPENDITURES

Contractual services	\$ -
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RECEIPTS OVER (UNDER) EXPENDITURES	\$ 638
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UNENCUMBERED CASH - JANUARY 1	22,342
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UNENCUMBERED CASH - DECEMBER 31	\$ 22,980
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**POTTAWATOMIE COUNTY, KANSAS
BROOK RIDGE SEWER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Charges for services	\$ 25,697	\$ 21,000	\$ 4,697
EXPENDITURES			
Contractual services	\$ 4,754	\$ 22,000	\$ (17,246)
Commodities	6	10,500	(10,494)
Capital outlay	-	45,000	(45,000)
Total Expenditures	<u>\$ 4,760</u>	<u>\$ 77,500</u>	<u>\$ (72,740)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 20,937		
UNENCUMBERED CASH - JANUARY 1	91,206		
PLUS: CANCELLED ENCUMBRANCES	<u>1</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 112,144</u>		

**POTTAWATOMIE COUNTY, KANSAS
BROOK RIDGE SEWER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022**

RECEIPTS

Cash Receipts	
Licenses and permits	\$ 5,700

EXPENDITURES

Contractual services	\$ -
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RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,700
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UNENCUMBERED CASH - JANUARY 1	73,725
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UNENCUMBERED CASH - DECEMBER 31	\$ 79,425
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**POTTAWATOMIE COUNTY, KANSAS
STORMWATER STRUCTURES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022**

RECEIPTS

Cash Receipts	
Licenses and permits	\$ 3,300

EXPENDITURES

Contractual services	\$ -
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RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,300
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UNENCUMBERED CASH - JANUARY 1	4,800
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UNENCUMBERED CASH - DECEMBER 31	\$ 8,100
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**POTTAWATOMIE COUNTY, KANSAS
COUNTY SEWER SPECIALS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022**

RECEIPTS

Cash Receipts	
Special assessments	<u>\$ 14,443</u>

EXPENDITURES

Other	<u>\$ 18,953</u>
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RECEIPTS OVER (UNDER) EXPENDITURES	\$ (4,510)
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UNENCUMBERED CASH - JANUARY 1	<u>4,510</u>
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UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ -</u></u>
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POTTAWATOMIE COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes				
Current Tax	\$ 38,371,685	\$ 71,338,017	\$ 69,653,647	\$ 40,056,055
Current Watercraft	17,120	26,543	24,707	18,956
Current Personal Property	322,039	553,987	515,482	360,544
Current 16/20M Vehicle	46,260	51,411	55,624	42,047
Delinquent Real Estate Tax	90,936	410,058	69,053	431,941
Delinquent Watercraft	217	5,287	5,263	241
Delinquent Personal Property	12,903	61,521	60,286	14,138
Delinquent 16/20M Vehicle	513	3,640	3,472	681
Motor Vehicle	643,646	2,876,994	2,861,648	658,992
Commercial Truck Receipts	164,164	426,198	424,485	165,877
Excise Tax Holding Fund	42,960	22,643	54,590	11,013
Heritage Trust Funds	7,112	19,019	21,427	4,704
Total Distributable Funds	\$ 39,719,555	\$ 75,795,318	\$ 73,749,684	\$ 41,765,189
State Funds:				
Educational Building	\$ -	\$ 764,284	\$ 764,284	\$ -
Institutional Building	-	382,145	382,145	-
State General Fund	-	3	3	-
Total State Funds	\$ -	\$ 1,146,432	\$ 1,146,432	\$ -
Subdivision Funds:				
School Districts	\$ 1,175	\$ 33,523,460	\$ 33,523,460	\$ 1,175
Townships	756	372,253	372,253	756
Cities	553,547	7,761,187	7,798,458	516,276
Cemetery Districts	-	28,744	28,742	2
Drainage Districts	3,830	28,230	28,146	3,914
Hospital Districts	20,282	2,903,091	2,860,011	63,362
Watershed Districts	3,693	299,276	292,313	10,656
Rural Water Districts	2,424	3	-	2,427
Total Subdivision Funds	\$ 585,707	\$ 44,916,244	\$ 44,903,383	\$ 598,568

(Continued)

**POTTAWATOMIE COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2022**

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll	\$ (218)	\$ 3,561	3,539	\$ (196)
Game Licenses	-	1,197	1,197	-
Kansas Waterfowl Stamp	-	125	125	-
Brook Ridge Sewer Agency	(13)	15,577	15,564	-
County Activity Fund	1,675	-	-	1,675
Cereal Malt Beverage Stamp	(25)	150	125	-
Kansas Drivers License	2,241	41,519	40,721	3,039
Motor License	3,571	1,664,366	1,665,692	2,245
Over and Under	21,000	117,391	109,891	28,500
Sales Tax	141,238	1,717,503	1,724,731	134,010
Unclaimed Estates	3,528	-	-	3,528
Advance Personal Property	122	-	-	122
Rural Housing Incent	-	5,840	5,840	-
Neighborhood Revitalization	-	18,116	18,116	-
Disaster Relief Abatement	2,718	-	-	2,718
Total Other Agency Funds	\$ 175,837	\$ 3,585,345	\$ 3,585,541	\$ 175,641
Outside Accounts Considered to be Agency Funds:				
District Court	\$ 313,342	\$ 347,048	\$ 409,978	\$ 250,412
Pottawatomie County Sheriff	4,495	75,924	76,902	3,517
Law Library	63,835	11,393	9,819	65,409
Total Outside Accounts	\$ 381,672	\$ 434,365	\$ 496,699	\$ 319,338
Total Agency Funds	\$ 40,862,771	\$ 125,877,704	\$ 123,881,739	\$ 42,858,736

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY JOINT FIRE DISTRICT NO. 1 ST. MARY'S
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Delinquent tax	\$ -	\$ 100	\$ (100)
EXPENDITURES			
Transfer out	\$ -	\$ 100	\$ (100)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	\$ -		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 2 HAVENSVILLE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Delinquent tax	\$ -	\$ 100	\$ (100)
EXPENDITURES			
Transfer out	\$ -	\$ 113	\$ (113)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	\$ -		

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY JOINT FIRE DISTRICT NO. 3 ONAGA
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	\$ 47,531	\$ 47,468	\$ 63
Delinquent tax	20	-	20
Motor vehicle tax	2,651	2,722	(71)
16/20 M vehicle tax	462	120	342
Recreation vehicle tax	97	46	51
Commercial truck refunds	177	180	(3)
Watercraft tax	12	9	3
Miscellaneous receipts	86	-	86
Total Cash Receipts	<u>\$ 51,036</u>	<u>\$ 50,545</u>	<u>\$ 491</u>
EXPENDITURES			
Contractual services	\$ 12,478	\$ 25,000	\$ (12,522)
Commodities	15,777	25,000	(9,223)
Capital outlay	52,252	58,649	(6,397)
Total Expenditures	<u>\$ 80,507</u>	<u>\$ 108,649</u>	<u>\$ (28,142)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (29,471)		
UNENCUMBERED CASH - JANUARY 1	138,743		
PLUS CANCELLED ENCUMBRANCES	<u>1,751</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 111,023</u></u>		

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY JOINT FIRE DISTRICT NO. 4 WHEATON
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Delinquent tax	\$ -	\$ 100	\$ (100)
EXPENDITURES			
Transfers out	\$ -	\$ 100	\$ (100)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	-		
PLUS CANCELLED ENCUMBRANCES	-		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ -</u>		

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 5 BLUE TOWNSHIP
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Ad valorem tax	\$ 329,486	\$ 331,668	\$ (2,182)
Delinquent tax	780	-	780
Motor vehicle tax	34,724	26,405	8,319
16/20 M vehicle tax	267	17	250
Recreation vehicle tax	592	421	171
Commercial truck refunds	3,241	2,032	1,209
Watercraft tax	344	374	(30)
Reimbursements and grants	2,648	-	2,648
Miscellaneous receipts	221	-	221
Total Cash Receipts	<u>\$ 372,303</u>	<u>\$ 360,917</u>	<u>\$ 11,386</u>
EXPENDITURES			
Personnel services	\$ 4,521	\$ 4,550	\$ (29)
Contractual services	56,567	62,550	(5,983)
Commodities	17,255	29,700	(12,445)
Capital outlay	16,327	36,900	(20,573)
Transfers out	250,850	250,850	-
Total Expenditures	<u>\$ 345,520</u>	<u>\$ 384,550</u>	<u>\$ (39,030)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 26,783		
UNENCUMBERED CASH - JANUARY 1	<u>148,233</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 175,016</u>		

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 5 BLUE TOWNSHIP RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022**

RECEIPTS

Cash Receipts	
Charges for services	\$ 18,000
Transfer in	250,850
	<u>\$ 268,850</u>

EXPENDITURES

Commodities	\$ 6,100
Capital outlay	227,301
	<u>\$ 233,401</u>

RECEIPTS OVER (UNDER) EXPENDITURES	\$ 35,449
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UNENCUMBERED CASH - JANUARY 1	<u>576,638</u>
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UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 612,087</u></u>
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**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 6 OLSBURG
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Delinquent tax	\$ -	\$ 100	\$ (100)
EXPENDITURES			
Transfers out	\$ -	\$ 100	\$ (100)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	\$ -		

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 7 WAMEGO
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Delinquent tax	\$ -	\$ 100	\$ (100)
EXPENDITURES			
Transfers out	\$ -	\$ 100	\$ (100)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	\$ -		

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 8 EMMETT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Delinquent tax	\$ -	\$ 100	\$ (100)
EXPENDITURES			
Transfers out	\$ -	\$ 100	\$ (100)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	\$ -		

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 10 ST. GEORGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Delinquent tax	\$ 192	\$ 600	\$ (408)
EXPENDITURES			
Transfers out	\$ 427	\$ 610	\$ (183)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (235)		
UNENCUMBERED CASH - JANUARY 1	<u>235</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ -</u>		

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY CONSOLIDATED FIRE DISTRICT NO. 1
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Ad valorem tax	\$ 1,646,217	\$ 1,651,308	\$ (5,091)
Delinquent tax	2,135	-	2,135
Motor vehicle tax	42,269	36,036	6,233
16/20 M vehicle tax	1,051	177	874
Recreation vehicle tax	1,526	1,124	402
Commercial truck refunds	4,111	2,968	1,143
Watercraft tax	330	371	(41)
Miscellaneous receipts	733	-	733
Sales	1,075	-	1,075
Transfers in	427	-	427
Total Cash Receipts	<u>\$ 1,699,874</u>	<u>\$ 1,691,984</u>	<u>\$ 7,890</u>
EXPENDITURES			
Personnel services	\$ 124,090	\$ 125,000	\$ (910)
Contractual services	198,359	230,095	(31,736)
Commodities	66,786	68,750	(1,964)
Capital outlay	10,401	96,000	(85,599)
Transfers out	1,204,922	1,209,000	(4,078)
Total Expenditures	<u>\$ 1,604,558</u>	<u>\$ 1,728,845</u>	<u>\$ (124,287)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 95,316		
UNENCUMBERED CASH - JANUARY 1	906,939		
PLUS: CANCELLED ENCUMBRANCES	<u>243,537</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,245,792</u>		

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY CONSOLIDATED FIRE DISTRICT NO. 1 RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022**

RECEIPTS	
Transfers in	<u>\$ 1,080,000</u>
EXPENDITURES	
Capital outlay	<u>\$ 960,229</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 119,771</u>
UNENCUMBERED CASH - JANUARY 1	1,126,104
PLUS: CANCELLED ENCUMBRANCES	<u>1,316</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,247,191</u></u>

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY ECONOMIC DEVELOPMENT CORPORATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022**

RECEIPTS

Cash Receipts	
Special projects	\$ 2,000
Use of property	9,688
Transfers from primary government	240,000
Total Cash Receipts	<u>\$ 251,688</u>

EXPENDITURES

Personnel expenditures	\$ 197,916
Contractual	421,544
Total Expenditures	<u>\$ 619,460</u>

RECEIPTS OVER (UNDER) EXPENDITURES	\$ (367,772)
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UNENCUMBERED CASH - JANUARY 1	1,499,146
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PLUS CANCELLED ENCUMBRANCES	<u>-</u>
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UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,131,374</u></u>
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**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY EXTENSION COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022**

RECEIPTS

Cash Receipts	
Kansas State University reimbursement	\$ 48,321
Educational services	14,365
Miscellaneous	3,366
Transfers from primary government	241,286
Total Cash Receipts	<u>\$ 307,338</u>

EXPENDITURES

Personnel expenditures	\$ 209,382
Employee benefits	43,900
Contractual and other expenditures	46,945
Material and supplies	3,192
Total Expenditures	<u>\$ 303,419</u>

RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,919
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UNENCUMBERED CASH - JANUARY 1	<u>122,585</u>
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UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 126,504</u></u>
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March 6, 2023

Pottawatomie County, Kansas
PO Box 348
Westmoreland, KS 66549

We have audited the financial statement of Pottawatomie County, Kansas as of and for the year ended December 31, 2022, and have issued our report thereon dated March 6, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated January 2, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statement that has been prepared by management with your oversight is presented fairly, in all material respects, in accordance with the regulatory basis of accounting prescribed by the State of Kansas in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). Our audit of the financial statement does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statement is free of material misstatement. An audit of a financial statement includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Pottawatomie County, Kansas solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Pottawatomie County, Kansas is included in Note 1 to the financial statement. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Qualitative Aspects of the Entity's Significant Accounting Practices (Continued)

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statement prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statement and because of the possibility that future events affecting them may differ markedly from management's current judgments.

There were no sensitive accounting estimates affecting the financial statement.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. There were no sensitive disclosures affecting Pottawatomie County, Kansas's financial statement.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. We did not identify any significant unusual transactions.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statement as a whole. There were no material uncorrected misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. No material misstatements were identified as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Pottawatomie County, Kansas's financial statement or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in a separate letter dated the same as this letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

March 6, 2023
Pottawatomie County, Kansas
Page three

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Pottawatomie County, Kansas, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as auditors.

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas



March 6, 2023

County Commissioners
Pottawatomie County, Kansas
PO Box 348
207 North 1st Street
Westmoreland, KS 66549

Independent Auditor's Report

We have examined Pottawatomie County, Kansas (the County)'s compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the *2022 OMB Compliance Supplement* (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended December 31, 2022. Management of the County is responsible for the County's compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement." Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the County complied, in all material respects, with the specified requirements referenced above during the year ended December 31, 2022.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud, and noncompliance with provisions of laws, regulations, contracts or grant agreements that have a material effect on the County's compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the County's compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards*.

Intended Purpose

The purpose of this examination report is solely to express an opinion on whether the County complied, in all material respects with the specified requirements referenced above during the year ended December 31, 2022. Accordingly, this report is not suitable for any other purpose.

Varney & Associates, CPAs, LLC

Certified Public Accountants

Manhattan, Kansas