MITCHELL COUNTY, KANSAS

DECEMBER 31, 2024

LINDBURG
VOGEL PIERCE FARIS
Chartered

MITCHELL COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Mitchell County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Mitchell County, Kansas (the County) as of and for the year ended December 31, 2024, 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 matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" 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, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the 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, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

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

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Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County, as of and for the year ended December 31, 2023, not presented herein, and have issued our report thereon dated August 28, 2024, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link https:admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024, (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 comparative information is fairly stated in all material respects in relation to the 2023 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
August 23, 2025

MITCHELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 3,530,584	$ 4,655,773	$ 5,180,844	$ 3,005,513	$ 34,008	$ 3,039,521
Special Purpose Funds						
Road and Bridge	742,023	3,524,449	3,326,502	939,970	-	939,970
Special Bridge	168,670	192,220	259,049	101,841	-	101,841
Noxious Weed	53,426	206,244	251,201	8,469	34	8,503
Noxious Weed Capital Outlay	158,425	-	54,406	104,019	-	104,019
Ambulance Service	115,618	1,714,797	1,758,520	71,895	6,457	78,352
Ambulance Special Equipment	609,779	63,033	48,464	624,348	-	624,348
Conservation	4,192	27,563	30,000	1,755	-	1,755
Services for Elderly	11,268	158,684	161,334	8,618	-	8,618
Hospital Maintenance	14,880	211,510	214,905	11,485	-	11,485
Fair Building	2,291	31,535	32,000	1,826	-	1,826
County Health	395,956	1,053,786	1,106,730	343,012	7,599	350,611
County Health Capital Outlay	173,287	175,000	39,023	309,264	-	309,264
Mental Health	-	57,044	57,044	-	-	-
OCCK	-	60,025	60,025	-	-	-
Election Expense	1,200	91,858	66,434	26,624	-	26,624
Employee Benefits	-	63,462	56,426	7,036	-	7,036
Historical Museum	5,021	72,931	74,000	3,952	-	3,952
Special Reappraisal	75,910	336,449	375,793	36,566	253	36,819
Special Reappraisal Equipment	118,131	-	-	118,131	-	118,131
Alcohol Treatment	-	15,213	15,213	-	-	-
911	386	-	8	378	-	378
Emergency 911	3,371	-	1,184	2,187	-	2,187
Mitchell 911	67,207	55,775	46,411	76,571	356	76,927
Courthouse Technology	19,944	101,000	123,220	(2,276)	-	(2,276)

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

MITCHELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (continued)						
Courthouse Renovation	$ 19,889	$ 50,000	$ 3,000	$ 66,889	$ -	$ 66,889
Election Technology	29,367	11,834	25,350	15,851	-	15,851
Transient Guest Tax	-	57,058	57,058	-	-	-
Special Highway Improvement	1,866,442	263,265	238,813	1,890,894	-	1,890,894
Special Equipment and Machinery	1,189,941	50,917	42,091	1,198,767	-	1,198,767
Special Road and Bridge	52,220	50,000	28,614	73,606	-	73,606
Ambulance Capital Outlay	376,326	40,000	20,000	396,326	-	396,326
Rescue Squad Capital Outlay	89,284	15,250	18,962	85,572	-	85,572
Crime Victims Restitution	16,432	100	-	16,532	-	16,532
Concealed Weapon Permit	14,385	228	-	14,613	-	14,613
Registered Offender	26,700	2,120	-	28,820	-	28,820
Drug Seizure	3,982	18,788	-	22,770	-	22,770
County Clerk Technology	16,992	1,793	-	18,785	-	18,785
Register of Deeds Technology	138,450	7,170	-	145,620	-	145,620
County Treasurer Technology	18,439	1,793	-	20,232	-	20,232
Worthless Check Assessment	14,616	-	-	14,616	-	14,616
Prosecuting Attorney Training	6,703	650	332	7,021	-	7,021
SEED & LATCF Grant	42,727	-	-	42,727	-	42,727
ARPA Grant	196,042	1,305	20,000	177,347	-	177,347
Special Motor Vehicle	139,538	1,734,411	1,732,764	141,185	-	141,185
Sheriff Equipment Reserve	-	-	-	-	-	-
Water Rescue Equipment Reserve	-	9,145	-	9,145	-	9,145
Trust Funds						
Carol Fleming Reward Fund	8,627	-	-	8,627	-	8,627
County Health Memorial Fund	5,363	-	-	5,363	-	5,363
Bond and Interest Fund						
Public Building Commission - Bond and Interest	-	948,025	948,025	-	-	-
Business Fund						
Solid Waste	239,155	527,516	493,765	272,906	170	273,076
TOTAL FINANCIAL REPORTING ENTITY	$ 10,783,189	$ 16,659,719	$ 16,967,510	$ 10,475,398	$ 48,877	$ 10,524,275

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

MITCHELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2024

COMPOSITION OF CASH	
Checking accounts	$ 325,653
Money Market accounts	20,167,643
Certificates of deposit	2,067,066
Cash and cash items	382,755
	22,943,117
Other accounts	
Checking	
Jail Commissary	67,368
District Court Law Library	17,695
County Attorney	20,019
ACH Deposit	
Ambulance	151,042
Health	36,406
Treasurer	1,150
	293,680
TOTAL CASH	23,236,797
AGENCY FUNDS PER SCHEDULE 3	(12,712,522)
TOTAL FINANCIAL REPORTING ENTITY	$ 10,524,275

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

MITCHELL COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2024

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Mitchell County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls and its related municipal entity, the Mitchell County Public Building Commission, but does not include the related municipal entity, the Mitchell County Hospital.

Mitchell County Public Building Commission

The Mitchell County Public Building Commission (MCPBC) was established to benefit the County and other Kansas governmental entities and is governed by a separate seven-member board, appointed by the Mitchell County Board of County Commissioners. The MCPBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by any Kansas governmental entity. The MCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the MCPBC lease. The MCPBC has no power to levy taxes, and revenue bonds issued by the MCPBC are not included in any legal debt limitations of the operating governmental entity. The MCPBC does not issue a separate financial statement, as it has only one fund that is reflected in this financial statement.

Mitchell County Hospital

The Mitchell County Hospital Board operates the Mitchell County Hospital (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Fund Accounting

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

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds were utilized in recording the financial activities of the County for the year of 2024:

General Fund

Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds

Used to account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specific purposes.

Trust Funds

Used to report assets held in trust for the benefit of the municipal financial reporting entity.

Bond and Interest Fund

Used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Business Fund

Funds financed in whole or in part by fees charged to users for the goods or services.

Agency Funds

Used to account for assets held by the government as an agent or in a custodial capacity.

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

The regulatory basis of accounting provisions in the *Kansas Municipal Audit and Accounting Guide* 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 reporting the changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The 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.

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 1.

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

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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. No budgets were amended for the year ended December 31, 2024.

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

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

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

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with 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. Only one-half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the county funds after January 1 and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

K.S.A. 12-1675 authorizes the County to invest monies in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the United States government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years, and the Kansas Municipal Investment Pool.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Deposits with statutorily authorized financial institutions were not adequately secured, a violation of K.S.A. 9-1402. Deposits held at First Bank of Beloit at December 31, 2024, were $20,040,493, Federal Deposit Insurance Corporation (FDIC) coverage for these deposits totaled $500,000, an Irrevocable Letter of Credit with FHLBank totaled $5,000,000, and permittable securities pledged for these deposits totaled $14,266,992, resulting in $273,501 of funds at risk at December 31, 2024.

Expenditures of Courthouse Technology Fund and Transient Guest Tax Fund exceeded their adopted budget and allowable reimbursed expense credits by $22,220 and $17,058, respectively, for the year ended December 31, 2024, a violation of K.S.A. 79-2935, the budget law.

Management was not aware of any other material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. The statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located 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 Federal Deposit Insurance Corporation (FDIC) coverage.

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

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

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 FDIC 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 or deposit guaranty bonds coverage.

At December 31, 2024, the County's carrying amount of deposits was $22,854,042 and the bank balance was $24,034,682. The bank balance was held by four banks, with one bank holding 83% of the total bank balance, resulting in a concentration of credit risk. Of the bank balance, $2,503,420 is covered by FDIC insurance and $21,257,761 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The remaining balance of $273,501 was unsecured at December 31, 2024. At December 31, 2024, $1,140,152 of the FDIC insurance coverage was through the Certificate of Deposit Account Registry Service.

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 limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County is allowed to invest in funds in U.S. obligations, KMIP, and temporary notes of the County. At year end, the County had no such investments.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. 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. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area and monies in the Kansas Municipal Investment Pool are diverse according to the policies of the investment pool.

NOTE 4—LEASES

Mitchell County Hospital

The County receives rental payments from the Mitchell County Hospital for the repayment of revenue bonds, which were used for hospital improvements. During the year ended December 31, 2024, the County received rental payments in the amount of $948,025.

Future minimum rentals receivable on the lease in the aggregate and for each of the next five years are as follows:

Year	Rentals
2025	$ 864,175
2026	870,294
2027	874,500
2028	876,731
2029	208,675
Thereafter	-
	$ 3,694,375

NOTE 5—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following issues:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue Bonds				
Mitchell County Public Building Commission				
Series 2014 Refunding Hospital Improvement	2.00%-3.75%	05/31/14	$ 6,015,000	03/01/29
Series 2016 Refunding Hospital Improvement	3.00%	08/01/16	3,815,000	03/01/29
Finance Leases				
Sheriff patrol vehicle	4.95%	12/29/22	49,789	12/29/25

All equipment and building improvements under finance leases have been pledged to secure the payment of those leases.

Changes in long-term liabilities for the County for the year ended December 31, 2024, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bonds					
Mitchell County Public Building Commission					
Series 2014 Refunding					
Hospital Improvement	$ 2,185,000	$ -	$ 445,000	$ 1,740,000	$ 66,175
Series 2016 Refunding					
Hospital Improvement	2,085,000	-	380,000	1,705,000	56,850
Total Revenue Bonds	4,270,000	-	825,000	3,445,000	123,025
Finance Leases					
Sheriff patrol vehicle	33,999	-	16,586	17,413	1,688
Total Debt	$ 4,303,999	$ -	$ 841,586	$ 3,462,413	$ 124,713

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

Revenue Bonds	Principal	Interest
2025	$ 765,000	$ 99,175
2026	795,000	75,294
2027	825,000	49,500
2028	855,000	21,731
2029	205,000	3,675
	$ 3,445,000	$ 249,375

Finance Leases	Principal	Interest
2025	$ 17,413	$ 862

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

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

Contributions

K.S.A. 74-4919 and K.S.A. 79-49,210 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 establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3, be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 9.26% for the year ended December 31, 2024. Contributions to the pension plan from the County for KPERS were $409,148 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $3,984,948. The net pension liability was measured as of June 30, 2024, and the total pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 7—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section (IRC) 457. The Plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is payable to employees upon termination, retirement, death, or unforeseeable emergency.

NOTE 8—OTHER LONG-TERM LIABILITIES

Compensated Absences

All employees of the County, except temporary employees accumulate vacation leave at varying rates depending on their years of service and their position. An employee can carry over to the new year varying amounts of accumulated vacation leave. Employees are paid for accumulated vacation leave upon termination or retirement, up to a maximum of 30 days.

All employees of the County, except temporary employees accumulate sick leave at one day per month. There is no limit on the amount of sick leave, which can be accumulated. This time can be used only for illnesses and is not paid out to employees when they leave or retire.

The costs of accumulated vacation leave are not recorded in the financial statement at the time the benefits are earned by the employee. The estimated liability for accumulated vacation leave as of December 31, 2024, is $304,457.

Other Post-Employment Benefits – Group Health Insurance

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 local government is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2024.

NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2024 were as follows:

From Fund	To Fund	Authority	Amount
Special Motor Vehicle	General	K.S.A. 8-145	$ 75,558
General	Road and Bridge	K.S.A. 12-196	120,000
General	Solid Waste	Budget	100,000
General	Courthouse Renovation	K.S.A. 19-120	50,000
General	Courthouse Technology	K.S.A. 19-119	100,000
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	200,000
Road and Bridge	Special Equipment and Machinery	K.S.A. 68-141g	50,000
Road and Bridge	Special Road and Bridge	K.S.A. 19-120	50,000
Ambulance	Ambulance Special Equipment	K.S.A. 12-110d	40,000
Ambulance	Water Rescue Equipment Reserve	K.S.A. 19-119	3,000
Ambulance	Ambulance Capital Outlay	K.S.A. 19-120	40,000
Ambulance	Rescue Squad Capital Outlay	K.S.A. 19-119	15,000
Rescue Squad Capital Outlay	Water Rescue Equipment Reserve	Resolution	3,645
County Health	County Health Capital Outlay	K.S.A. 65-204	175,000
Noxious Weed Capital Outlay	Noxious Weed	K.S.A. 2-1318	35,000

NOTE 10—RISK MANAGEMENT

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

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provide that they will be self-sustaining through member premiums, and KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

The County continues to carry commercial insurance for all other risks of loss, including various property and liability coverage as well as health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years and there were no significant reductions in coverage during the past fiscal year.

NOTE 11—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The County participates in various federal or state grant programs from year to year. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement that may arise as a result of audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

Litigation

The County may be subject to various legal actions, pending or in process, for tax appeals, property damage, or other claims. Any estimate of the ultimate outcome and liability that might result from these matters cannot be reasonably determined.

Neighborhood Revitalization

The County has a Neighborhood Revitalization Plan in effect. The tax rebate is based on the increase of appraised value as a result of improvements made. For the year ended December 31, 2024, the County's share of the tax rebates totaled $226,227.

MITCHELL COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)	
General Fund	$ 6,378,348	$ -	$ 6,378,348	$ 5,180,844	$ (1,197,504)	
Special Purpose Funds						
Road and Bridge	3,864,881	80,351	3,945,232	3,326,502	(618,730)	
Special Bridge	286,150	-	286,150	259,049	(27,101)	
Noxious Weed	304,851	-	304,851	251,201	(53,650)	
Noxious Weed Capital Outlay	147,568	-	147,568	54,406	(93,162)	
Ambulance Service	1,828,668		1,828,668	1,758,520	(70,148)	
Ambulance Special Equipment	412,074	-	412,074	48,464	(363,610)	
Conservation	30,000	-	30,000	30,000	-	
Services for Elderly	161,234	-	161,234	161,334	100	
Hospital Maintenance	214,905	-	214,905	214,905	-	
Fair Building	32,000	-	32,000	32,000	-	
County Health	1,006,812	288,897	1,295,709	1,106,730	(188,979)	
County Health Capital Outlay	280,000	-	280,000	39,023	(240,977)	
Mental Health	55,645	-	55,645	57,044	1,399	*
OCCK	58,500	-	58,500	60,025	1,525	*
Election Expense	65,000	-	65,000	66,434	1,434	
Employee Benefits	-	63,462	63,462	56,426	(7,036)	
Historical Museum	74,000	-	74,000	74,000	-	
Special Reappraisal	381,700	-	381,700	375,793	(5,907)	
Special Reappraisal Equipment	138,131	-	138,131	-	(138,131)	
Alcohol Treatment	19,602	-	19,602	15,213	(4,389)	
911	1,514	-	1,514	8	(1,506)	
Emergency 911	3,270	-	3,270	1,184	(2,086)	
Mitchell 911	124,121	-	124,121	46,411	(77,710)	
Courthouse Technology	100,000	1,000	101,000	123,220	22,220	
Courthouse Renovation	50,000	-	50,000	3,000	(47,000)	
Election Technology	20,769	-	20,769	25,350	4,581	
Transient Guest Tax	40,000	-	40,000	57,058	17,058	
Business Fund						
Solid Waste	588,806	-	588,806	493,765	(95,041)	

* Not subject to budget law limitations.

MITCHELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-1
Page 1 of 4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 4,335,912	$ 4,251,215	$ 4,090,405	$ 160,810
Licenses and fees	111,882	87,120	51,000	36,120
Use of money	170,634	229,963	100,000	129,963
Grants	5,000	-	-	-
Other	(21,396)	11,917	-	11,917
Transfers in	77,021	75,558	30,000	45,558
TOTAL RECEIPTS	4,679,053	4,655,773	$ 4,271,405	$ 384,368
EXPENDITURES				
County Commission	187,048	202,956	$ 180,000	$ 22,956
County Clerk	256,837	283,697	275,407	8,290
County Treasurer	447,646	393,225	526,212	(132,987)
County Attorney	344,923	360,443	413,426	(52,983)
Register of Deeds	164,815	163,601	192,391	(28,790)
Sheriff	1,883,575	2,019,071	2,797,242	(778,171)
Clerk of District Court	130,766	120,196	131,300	(11,104)
Courthouse (general expenses)	324,529	330,659	436,085	(105,426)
Dispatcher	529,109	493,952	614,524	(120,572)
Emergency management	130,278	140,618	134,341	6,277
GIS	94,204	103,960	108,708	(4,748)
Information technology	75,715	95,706	84,135	11,571
Appropriations	102,719	97,352	114,577	(17,225)
Transfers out	320,000	370,000	370,000	-
Other	25,642	5,408	-	5,408
TOTAL EXPENDITURES	5,017,806	5,180,844	$ 6,378,348	$ (1,197,504)
RECEIPTS OVER (UNDER) EXPENDITURES	(338,753)	(525,071)		
UNENCUMBERED CASH, BEGINNING	3,869,337	3,530,584		
UNENCUMBERED CASH, ENDING	$ 3,530,584	$ 3,005,513		

MITCHELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
TAXES				
Ad valorem property tax	$ 3,061,475	$ 3,044,133	$ 3,005,482	$ 38,651
Delinquent tax	95,309	24,980	-	24,980
Interest and charges on delinquent taxes	36,747	36,494	40,000	(3,506)
Motor vehicle tax	292,238	275,189	256,365	18,824
Recreational vehicle tax	5,343	4,824	4,686	138
16/20M vehicle tax	31,607	33,200	31,490	1,710
Commercial vehicle fees	31,366	28,622	28,526	96
Watercraft tax	4,772	6,422	4,453	1,969
County-wide sales tax	852,281	854,576	800,000	54,576
Intangible tax	23,161	22,939	20,654	2,285
Neighborhood revitalization	(98,387)	(80,164)	(101,251)	21,087
TOTAL TAXES	4,335,912	4,251,215	4,090,405	160,810
LICENSES AND FEES				
Officers' fees	107,237	83,338	50,000	33,338
Diversion fees	4,645	3,782	1,000	2,782
TOTAL LICENSES AND FEES	111,882	87,120	51,000	36,120
USE OF MONEY				
Interest on investments	170,634	229,963	100,000	129,963
GRANTS	5,000	-	-	-
OTHER				
Other	11,344	11,917	-	11,917
Unclaimed ACH	(32,740)	-	-	-
TOTAL OTHER	(21,396)	11,917	-	11,917
TRANSFERS IN				
Transfer from Special Motor Vehicle Fund	77,021	75,558	30,000	45,558
TOTAL RECEIPTS	$ 4,679,053	$ 4,655,773	$ 4,271,405	$ 384,368

MITCHELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COUNTY COMMISSION				
Personal services	$ 78,297	$ 84,334	$ 80,000	$ 4,334
Contractual services	24,831	26,648	15,000	11,648
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Employee benefits - health insurance	70,392	77,072	75,000	2,072
Employee benefits	13,528	14,902	10,000	4,902
TOTAL COUNTY COMMISSION	187,048	202,956	180,000	22,956
COUNTY CLERK				
Personal services	142,005	154,298	141,000	13,298
Contractual services	25,910	29,785	20,000	9,785
Commodities	2,247	7,473	10,000	(2,527)
Capital outlay	-	1,098	3,000	(1,902)
Employee benefits - health insurance	62,253	62,749	75,084	(12,335)
Employee benefits	24,422	28,294	26,323	1,971
TOTAL COUNTY CLERK	256,837	283,697	275,407	8,290
COUNTY TREASURER				
Personal services	228,545	218,891	251,333	(32,442)
Contractual services	12,514	11,609	20,851	(9,242)
Commodities	6,618	7,703	18,651	(10,948)
Capital outlay	21,979	4,886	25,000	(20,114)
Employee benefits - health insurance	138,532	112,000	163,668	(51,668)
Employee benefits	39,458	38,136	46,709	(8,573)
TOTAL COUNTY TREASURER	447,646	393,225	526,212	(132,987)
COUNTY ATTORNEY				
Personal services	193,731	204,032	204,513	(481)
Contractual services	42,867	39,379	46,000	(6,621)
Commodities	6,870	6,462	26,000	(19,538)
Employee benefits - health insurance	67,177	73,570	98,832	(25,262)
Employee benefits	34,278	37,000	38,081	(1,081)
TOTAL COUNTY ATTORNEY	344,923	360,443	413,426	(52,983)
REGISTER OF DEEDS				
Personal services	86,679	93,669	92,643	1,026
Contractual services	7,453	5,347	21,705	(16,358)
Commodities	4,199	3,938	8,400	(4,462)
Capital outlay	4,442	1,344	2,000	(656)
Employee benefits - health insurance	46,968	42,562	51,096	(8,534)
Employee benefits	15,074	16,741	16,547	194
Reimbursements	-	-	-	-
TOTAL REGISTER OF DEEDS	164,815	163,601	192,391	(28,790)
SHERIFF				
Personal services	924,165	922,746	1,105,945	(183,199)
Contractual services	336,692	268,528	361,854	(93,326)
Commodities	205,283	265,341	541,198	(275,857)
Capital outlay	148,940	137,653	203,000	(65,347)
Employee benefits - health insurance	403,302	398,695	458,316	(59,621)
Employee benefits	167,576	163,930	226,929	(62,999)
Reimbursements	(302,383)	(137,822)	(100,000)	(37,822)
TOTAL SHERIFF	1,883,575	2,019,071	2,797,242	(778,171)
CLERK OF DISTRICT COURT				
Contractual services	125,576	123,712	117,800	5,912
Commodities	11,691	1,941	4,500	(2,559)
Capital outlay	-	-	9,000	(9,000)
Reimbursements	(6,501)	(5,457)	-	(5,457)
TOTAL CLERK OF DISTRICT COURT	130,766	120,196	131,300	(11,104)

MITCHELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
COURTHOUSE (GENERAL EXPENSES)				
Personal services	$ 97,534	$ 99,075	$ 92,075	$ 7,000
Contractual services	149,976	104,001	164,542	(60,541)
Commodities	15,075	38,176	60,000	(21,824)
Capital outlay	-	25,376	72,000	(46,624)
Employee benefits - health insurance	27,637	23,879	23,784	95
Employee benefits	33,807	40,002	20,184	19,818
Planning board	500	150	3,500	(3,350)
TOTAL COURTHOUSE (GENERAL EXPENSES)	324,529	330,659	436,085	(105,426)
DISPATCHER				
Personal services	279,361	264,804	307,876	(43,072)
Contractual services	73,291	61,943	75,000	(13,057)
Commodities	10,711	15,218	31,855	(16,637)
Capital outlay	5,249	-	10,800	(10,800)
Employee benefits - health insurance	112,408	109,725	122,616	(12,891)
Employee benefits	51,818	47,097	66,377	(19,280)
Reimbursements	(3,729)	(4,835)	-	(4,835)
TOTAL DISPATCHER	529,109	493,952	614,524	(120,572)
EMERGENCY MANAGEMENT				
Personal services	46,800	57,240	56,240	1,000
Contractual services	22,042	16,520	14,770	1,750
Commodities	17,608	19,563	11,200	8,363
Capital outlay	1,475	-	2,800	(2,800)
Employee benefits - health insurance	34,397	37,671	37,524	147
Employee benefits	8,051	10,210	11,807	(1,597)
Reimbursements	(95)	(586)	-	(586)
TOTAL EMERGENCY MANAGEMENT	130,278	140,618	134,341	6,277
GIS				
Personal services	49,160	53,634	57,430	(3,796)
Contractual services	2,178	596	2,515	(1,919)
Commodities	-	2,654	750	1,904
Capital outlay	-	-	-	-
Employee benefits - health insurance	34,397	37,671	37,524	147
Employee benefits	8,539	9,705	10,489	(784)
Reimbursements	(70)	(300)	-	(300)
TOTAL GIS	94,204	103,960	108,708	(4,748)
INFORMATION TECHNOLOGY				
Personal services	64,896	76,729	64,896	11,833
Contractual	244	5,278	5,000	278
Commodities	-	737	2,500	(1,763)
Employee benefits	10,575	12,962	11,739	1,223
TOTAL INFORMATION TECHNOLOGY	75,715	95,706	84,135	11,571
APPROPRIATIONS				
Juvenile Detention	13,844	10,700	12,000	(1,300)
CASA	12,000	14,000	14,000	-
Senior Care Act	30,214	23,078	39,003	(15,925)
Economic Development	46,661	49,574	49,574	-
TOTAL APPROPRIATIONS	102,719	97,352	114,577	(17,225)
TRANSFERS OUT				
Transfer to				
Road and Bridge Fund - Sales tax	120,000	120,000	120,000	-
Courthouse Renovation Fund	-	50,000	50,000	-
Courthouse Technology Fund	100,000	100,000	100,000	-
Solid Waste Fund	100,000	100,000	100,000	-
TOTAL TRANSFERS OUT	320,000	370,000	370,000	-
OTHER				
Grant expenditures	2,539	5,408	-	5,408
Coop repayment	23,103	-	-	-
Reserve for future period	-	-	-	-
TOTAL OTHER	25,642	5,408	-	5,408
TOTAL EXPENDITURES	$ 5,017,806	$ 5,180,844	$ 6,378,348	$ (1,197,504)

MITCHELL COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 2,584,350	$ 2,443,338	$ 2,412,359	$ 30,979
Delinquent tax	27,274	19,575	-	19,575
Motor vehicle tax	238,249	230,637	216,412	14,225
Recreational vehicle tax	4,356	4,046	3,957	89
16/20M vehicle tax	25,342	27,163	26,581	582
Commercial vehicle fees	25,618	24,100	24,079	21
Watercraft tax	3,906	5,422	3,760	1,662
Neighborhood revitalization	(83,055)	(64,344)	(91,108)	26,764
Special City County Highway tax	399,296	397,337	436,434	(39,097)
In lieu of taxes - United States government	77,765	82,706	70,000	12,706
Reimbursements	245,118	230,351	150,000	80,351
Miscellaneous	800	4,118	-	4,118
Transfer from General Fund - Sales tax	120,000	120,000	120,000	-
TOTAL RECEIPTS	3,669,019	3,524,449	$ 3,372,474	$ 151,975
EXPENDITURES				
Personal services	796,033	831,859	$ 890,000	$ (58,141)
Contractual services	72,339	74,703	445,000	(370,297)
Commodities	1,726,944	1,517,114	1,654,000	(136,886)
Capital outlay	-	-	150,000	(150,000)
Employee benefits - health insurance	401,634	452,400	437,976	14,424
Employee benefits	138,827	150,426	187,905	(37,479)
Transfer to				
Special Highway Improvement Fund	150,000	200,000	-	200,000
Special Road and Bridge Fund	50,000	50,000	-	50,000
Special Equipment and Machinery Fund	400,000	50,000	100,000	(50,000)
TOTAL EXPENDITURES	3,735,777	3,326,502	3,864,881	(538,379)
Adjustments for qualifying budget credits	-	-	80,351	(80,351)
TOTAL FOR COMPARISON	3,735,777	3,326,502	$ 3,945,232	$ (618,730)
RECEIPTS OVER (UNDER) EXPENDITURES	(66,758)	197,947		
UNENCUMBERED CASH, BEGINNING	808,781	742,023		
UNENCUMBERED CASH, ENDING	$ 742,023	$ 939,970		

MITCHELL COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 91,144	$ 188,110	$ 185,642	$ 2,468
Delinquent tax	1,753	1,056	-	1,056
Motor vehicle tax	9,120	6,263	7,631	(1,368)
Recreational vehicle tax	174	113	140	(27)
16/20M vehicle tax	5,054	(73)	937	(1,010)
Commercial vehicle fees	524	781	849	(68)
Watercraft tax	-	192	133	59
Neighborhood revitalization	(2,930)	(4,952)	(5,222)	270
Reimbursements	2,682	730	-	730
TOTAL RECEIPTS	107,521	192,220	$ 190,110	$ 2,110
EXPENDITURES				
Construction and reconstruction	234,972	259,049	$ 286,150	$ (27,101)
RECEIPTS OVER (UNDER) EXPENDITURES	(127,451)	(66,829)		
UNENCUMBERED CASH, BEGINNING	296,121	168,670		
UNENCUMBERED CASH, ENDING	$ 168,670	$ 101,841		

MITCHELL COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 136,452	$ 118,437	$ 116,954	$ 1,483
Delinquent tax	1,585	1,094	-	1,094
Motor vehicle tax	15,074	13,290	11,426	1,864
Recreational vehicle tax	274	231	209	22
16/20M vehicle tax	490	2,023	1,403	620
Commercial vehicle fees	1,746	1,314	1,271	43
Watercraft tax	288	286	199	87
Neighborhood revitalization	(4,385)	(3,119)	(4,317)	1,198
Transfer from Noxious Weed Capital Outlay Fund	-	35,000	-	35,000
Reimbursements and chemical sales	52,912	37,688	113,000	(75,312)
TOTAL RECEIPTS	204,436	206,244	$ 240,145	$ (33,901)
EXPENDITURES				
Personal services	85,454	89,369	$ 93,534	$ (4,165)
Contractual services	12,491	9,926	14,995	(5,069)
Commodities	67,138	99,845	137,856	(38,011)
Capital outlay	-	-	6,000	(6,000)
Employee benefits - health insurance	30,972	35,900	44,966	(9,066)
Employee benefits	14,952	16,161	7,500	8,661
Transfer to Noxious Weed Capital Outlay Fund	-	-	-	-
TOTAL EXPENDITURES	211,007	251,201	$ 304,851	$ (53,650)
RECEIPTS OVER (UNDER) EXPENDITURES	(6,571)	(44,957)		
UNENCUMBERED CASH, BEGINNING	59,997	53,426		
UNENCUMBERED CASH, ENDING	$ 53,426	$ 8,469		

MITCHELL COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from Noxious Weed Fund	$ -	$ -	$ -	$ -
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	-	-	$ -	$ -
EXPENDITURES				
Capital outlay	19,143	19,406	$ 147,568	$ (128,162)
Transfer to Noxious Weed Fund	-	35,000	-	35,000
TOTAL EXPENDITURES	19,143	54,406	$ 147,568	$ (93,162)
RECEIPTS OVER (UNDER) EXPENDITURES	(19,143)	(54,406)		
UNENCUMBERED CASH, BEGINNING	177,568	158,425		
UNENCUMBERED CASH, ENDING	$ 158,425	$ 104,019		

MITCHELL COUNTY, KANSAS

AMBULANCE SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,309,319	$ 1,426,108	$ 1,407,956	$ 18,152
Delinquent tax	11,201	9,531	-	9,531
Motor vehicle tax	88,934	108,437	109,636	(1,199)
Recreational vehicle tax	1,631	1,915	2,005	(90)
16/20M vehicle tax	12,113	9,420	13,466	(4,046)
Commercial vehicle fees	9,266	11,898	12,198	(300)
Watercraft tax	1,361	2,751	1,905	846
Neighborhood revitalization	(42,076)	(37,553)	(39,606)	2,053
Ambulance runs and reimbursements	293,049	182,290	250,000	(67,710)
TOTAL RECEIPTS	1,684,798	1,714,797	$ 1,757,560	$ (42,763)
EXPENDITURES				
Personal services	786,212	873,743	$ 836,156	$ 37,587
Contractual services	109,617	134,119	104,000	30,119
Commodities	101,521	121,484	155,000	(33,516)
Capital outlay	-	-	50,600	(50,600)
Employee benefits - health insurance	276,683	347,354	359,544	(12,190)
Employee benefits	122,876	147,766	218,368	(70,602)
Transfer to				
Ambulance Special Equipment Fund	184,365	40,000	20,000	20,000
Ambulance Capital Outlay Fund	184,365	40,000	25,000	15,000
Rescue Squad				
Salaries	8,806	12,180	15,000	(2,820)
Contractual	1,396	5,319	5,000	319
Commodities	16,711	12,395	5,000	7,395
Capital outlay	-	-	-	-
Water Rescue Team	3,855	6,160	10,000	(3,840)
Transfer to Water Rescue Equipment Reserve Fund	-	3,000	-	3,000
Transfer to Rescue Squad Capital Outlay Fund	18,512	15,000	25,000	(10,000)
TOTAL EXPENDITURES	1,814,919	1,758,520	$ 1,828,668	$ (70,148)
RECEIPTS OVER (UNDER) EXPENDITURES	(130,121)	(43,723)		
UNENCUMBERED CASH, BEGINNING	245,739	115,618		
UNENCUMBERED CASH, ENDING	$ 115,618	$ 71,895		

MITCHELL COUNTY, KANSAS

AMBULANCE SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from Ambulance Service Fund	$ 184,365	$ 40,000	$ 20,000	$ 20,000
Sale of equipment	24,532	23,033	-	23,033
TOTAL RECEIPTS	208,897	63,033	$ 20,000	$ 43,033
EXPENDITURES				
Capital outlay	102,667	48,464	$ 412,074	$ (363,610)
RECEIPTS OVER (UNDER) EXPENDITURES	106,230	14,569		
UNENCUMBERED CASH, BEGINNING	503,549	609,779		
UNENCUMBERED CASH, ENDING	$ 609,779	$ 624,348		

MITCHELL COUNTY, KANSAS

CONSERVATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 26,157	$ 25,054	$ 24,695	$ 359
Delinquent tax	293	205	-	205
Motor vehicle tax	2,503	2,344	2,186	158
Recreational vehicle tax	46	41	40	1
16/20M vehicle tax	288	280	268	12
Commercial vehicle fees	267	244	243	1
Watercraft tax	40	55	38	17
Neighborhood revitalization	(841)	(660)	(695)	35
TOTAL RECEIPTS	28,753	27,563	$ 26,775	$ 788
EXPENDITURES				
Appropriations	30,000	30,000	$ 30,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(1,247)	(2,437)		
UNENCUMBERED CASH, BEGINNING	5,439	4,192		
UNENCUMBERED CASH, ENDING	$ 4,192	$ 1,755		

MITCHELL COUNTY, KANSAS

SERVICES FOR ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 85,475	$ 146,138	$ 144,260	$ 1,878
Delinquent tax	1,461	1,078	-	1,078
Motor vehicle tax	12,250	12,165	11,568	597
Recreational vehicle tax	224	214	212	2
16/20M vehicle tax	1,423	1,364	1,421	(57)
Commercial vehicle fees	1,304	1,283	1,287	(4)
Watercraft tax	196	290	201	89
Neighborhood revitalization	(4,442)	(3,848)	(4,176)	328
TOTAL RECEIPTS	97,891	158,684	$ 154,773	$ 3,911
EXPENDITURES				
Appropriations	99,507	161,334	$ 161,234	$ 100
RECEIPTS OVER (UNDER) EXPENDITURES	(1,616)	(2,650)		
UNENCUMBERED CASH, BEGINNING	12,884	11,268		
UNENCUMBERED CASH, ENDING	$ 11,268	$ 8,618		

MITCHELL COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 184,221	$ 194,786	$ 192,347	$ 2,439
Delinquent tax	1,948	1,439	-	1,439
Motor vehicle tax	16,328	16,214	15,424	790
Recreational vehicle tax	299	285	282	3
16/20M vehicle tax	1,900	1,818	1,895	(77)
Commercial vehicle fees	1,738	1,710	1,716	(6)
Watercraft tax	262	387	268	119
Neighborhood revitalization	(5,921)	(5,129)	(5,567)	438
TOTAL RECEIPTS	200,775	211,510	$ 206,365	$ 5,145
EXPENDITURES				
Appropriations	203,050	214,905	$ 214,905	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(2,275)	(3,395)		
UNENCUMBERED CASH, BEGINNING	17,155	14,880		
UNENCUMBERED CASH, ENDING	$ 14,880	$ 11,485		

MITCHELL COUNTY, KANSAS

FAIR BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 15,509	$ 29,151	$ 28,756	$ 395
Delinquent tax	306	214	-	214
Motor vehicle tax	2,594	2,316	2,134	182
Recreational vehicle tax	47	41	39	2
16/20M vehicle tax	306	288	262	26
Commercial vehicle fees	276	239	237	2
Watercraft tax	41	54	37	17
Neighborhood revitalization	(820)	(768)	(809)	41
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	18,259	31,535	$ 30,656	$ 879
EXPENDITURES				
Appropriations	21,000	32,000	$ 32,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(2,741)	(465)		
UNENCUMBERED CASH, BEGINNING	5,032	2,291		
UNENCUMBERED CASH, ENDING	$ 2,291	$ 1,826		

MITCHELL COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 616,219	$ 429,123	$ 423,780	$ 5,343
Delinquent tax	5,959	4,204	-	4,204
Motor vehicle tax	53,383	53,972	51,599	2,373
Recreational vehicle tax	977	948	943	5
16/20M vehicle tax	6,184	5,943	6,338	(395)
Commercial vehicle fees	5,682	5,709	5,741	(32)
Watercraft tax	856	1,293	897	396
Neighborhood revitalization	(19,804)	(11,303)	(19,376)	8,073
Reimbursements and grants	348,730	563,897	275,000	288,897
TOTAL RECEIPTS	1,018,186	1,053,786	$ 744,922	$ 308,864
EXPENDITURES				
Personal services	304,707	312,808	$ 360,000	$ (47,192)
Contractual services	111,445	111,438	148,516	(37,078)
Commodities	206,033	246,156	210,500	35,656
Capital outlay	7,035	5,978	5,000	978
Employee benefits - health insurance	193,862	200,260	211,488	(11,228)
Employee benefits	51,514	55,090	66,308	(11,218)
Transfer to County Health Capital Outlay Fund	50,000	175,000	5,000	170,000
TOTAL EXPENDITURES	924,596	1,106,730	1,006,812	99,918
Adjustments for qualifying budget credits	-	-	288,897	(288,897)
TOTAL FOR COMPARISON	924,596	1,106,730	$ 1,295,709	$ (188,979)
RECEIPTS OVER (UNDER) EXPENDITURES	93,590	(52,944)		
UNENCUMBERED CASH, BEGINNING	302,366	395,956		
UNENCUMBERED CASH, ENDING	$ 395,956	$ 343,012		

MITCHELL COUNTY, KANSAS

COUNTY HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from County Health Fund	$ 50,000	$ 175,000	$ 5,000	$ 170,000
EXPENDITURES				
Capital outlay	191,477	39,023	$ 280,000	$ (240,977)
RECEIPTS OVER (UNDER) EXPENDITURES	(141,477)	135,977		
UNENCUMBERED CASH, BEGINNING	314,764	173,287		
UNENCUMBERED CASH, ENDING	$ 173,287	$ 309,264		

MITCHELL COUNTY, KANSAS

MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-14

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)	
RECEIPTS					
Ad valorem property tax	$ 51,295	$ 52,351	$ 51,651	$ 700	
Delinquent tax	539	311	-	311	
Motor vehicle tax	4,498	4,505	4,291	214	
Recreational vehicle tax	82	79	78	1	
16/20M vehicle tax	523	593	527	66	
Commercial vehicle fees	479	476	477	(1)	
Watercraft tax	72	108	75	33	
Neighborhood revitalization	(1,649)	(1,379)	(1,454)	75	
TOTAL RECEIPTS	55,839	57,044	$ 55,645	$ 1,399	
EXPENDITURES					
Appropriations	55,839	57,044	$ 55,645	$ 1,399	*
RECEIPTS OVER (UNDER) EXPENDITURES	-	-			
UNENCUMBERED CASH, BEGINNING	-	-			
UNENCUMBERED CASH, ENDING	$ -	$ -			

* Not subject to budget law limitation.

MITCHELL COUNTY, KANSAS

OCCK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)	
RECEIPTS					
Ad valorem property tax	$ 52,686	$ 55,179	$ 54,439	$ 740	
Delinquent tax	565	421	-	421	
Motor vehicle tax	4,751	4,662	4,405	257	
Recreational vehicle tax	87	82	81	1	
16/20M vehicle tax	539	533	541	(8)	
Commercial vehicle fees	507	490	490	-	
Watercraft tax	77	111	77	34	
Neighborhood revitalization	(1,693)	(1,453)	(1,533)	80	
TOTAL RECEIPTS	57,519	60,025	$ 58,500	$ 1,525	
EXPENDITURES					
Appropriations	57,519	60,025	$ 58,500	$ 1,525	*
RECEIPTS OVER (UNDER) EXPENDITURES	-	-			
UNENCUMBERED CASH, BEGINNING	-	-			
UNENCUMBERED CASH, ENDING	$ -	$ -			

* Not subject to budget law limitation.

MITCHELL COUNTY, KANSAS

ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 37,847	$ 63,187	$ 62,319	$ 868
Delinquent tax	396	322	-	322
Motor vehicle tax	3,270	3,328	3,163	165
Recreational vehicle tax	60	58	58	-
16/20M vehicle tax	348	373	388	(15)
Commercial vehicle fees	352	351	352	(1)
Watercraft tax	54	79	55	24
Neighborhood revitalization	(1,216)	(1,664)	(1,753)	89
Reimbursements	965	25,824	-	25,824
TOTAL RECEIPTS	42,076	91,858	$ 64,582	$ 27,276
EXPENDITURES				
Personal services	-	-	$ -	$ -
Contractual services	23,339	60,764	40,000	20,764
Commodities	8,268	5,670	10,000	(4,330)
Capital outlay	-	-	5,000	(5,000)
Transfer to Election Technology Fund	23,000	-	10,000	(10,000)
TOTAL EXPENDITURES	54,607	66,434	$ 65,000	$ 1,434
RECEIPTS OVER (UNDER) EXPENDITURES	(12,531)	25,424		
UNENCUMBERED CASH, BEGINNING	13,731	1,200		
UNENCUMBERED CASH, ENDING	$ 1,200	$ 26,624		

MITCHELL COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Reimbursement from General Fund	$ 64,339	$ 63,462	$ -	$ 63,462
Reimbursements and refunds	8,342	-	-	-
TOTAL RECEIPTS	72,681	63,462	$ -	$ 63,462
EXPENDITURES				
Employee benefits	72,681	56,426	$ -	$ 56,426
Adjustments for qualifying budget credits	-	-	63,462	(63,462)
TOTAL FOR COMPARISON	72,681	56,426	$ 63,462	$ (7,036)
RECEIPTS OVER (UNDER) EXPENDITURES	-	7,036		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	$ -	$ 7,036		

MITCHELL COUNTY, KANSAS

HISTORICAL MUSEUM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-18

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 63,450	$ 67,073	$ 66,175	$ 898
Delinquent tax	679	498	-	498
Motor vehicle tax	5,819	5,645	5,312	333
Recreational vehicle tax	106	99	97	2
16/20M vehicle tax	641	658	653	5
Commercial vehicle fees	623	591	591	-
Watercraft tax	95	133	92	41
Neighborhood revitalization	(2,039)	(1,766)	(1,862)	96
TOTAL RECEIPTS	69,374	72,931	$ 71,058	$ 1,873
EXPENDITURES				
Appropriations	70,000	74,000	$ 74,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(626)	(1,069)		
UNENCUMBERED CASH, BEGINNING	5,647	5,021		
UNENCUMBERED CASH, ENDING	$ 5,021	$ 3,952		

MITCHELL COUNTY, KANSAS

SPECIAL REAPPRAISAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-19

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 257,117	$ 308,579	$ 304,634	$ 3,945
Delinquent tax	3,297	2,267	-	2,267
Motor vehicle tax	27,312	23,451	21,529	1,922
Recreational vehicle tax	500	411	394	17
16/20M vehicle tax	3,514	2,950	2,644	306
Commercial vehicle fees	2,869	2,417	2,395	22
Watercraft tax	426	539	374	165
Neighborhood revitalization	(8,264)	(8,125)	(8,569)	444
Reimbursements	5,340	3,960	-	3,960
Transfer from Special Reappraisal Equipment Fund	20,000	-	-	-
TOTAL RECEIPTS	312,111	336,449	$ 323,401	$ 13,048
EXPENDITURES				
Personal services	196,612	213,663	$ 200,700	$ 12,963
Contractual services	17,435	18,521	19,950	(1,429)
Commodities	7,849	4,553	12,250	(7,697)
Capital outlay	-	-	6,000	(6,000)
Employee benefits - health insurance	86,461	101,032	100,512	520
Employee benefits	33,729	38,024	42,288	(4,264)
Transfer to Special Reappraisal Equipment Fund	-	-	-	-
TOTAL EXPENDITURES	342,086	375,793	$ 381,700	$ (5,907)
RECEIPTS OVER (UNDER) EXPENDITURES	(29,975)	(39,344)		
UNENCUMBERED CASH, BEGINNING	105,885	75,910		
UNENCUMBERED CASH, ENDING	$ 75,910	$ 36,566		

MITCHELL COUNTY, KANSAS

SPECIAL REAPPRAISAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-20

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Miscellaneous	$ -	$ -	$ -	$ -
Transfer from Special Reappraisal Fund	-	-	-	-
TOTAL RECEIPTS	-	-	$ -	$ -
EXPENDITURES				
Capital outlay	20,000	-	$ 138,131	$ (138,131)
RECEIPTS OVER (UNDER) EXPENDITURES	(20,000)	-		
UNENCUMBERED CASH, BEGINNING	138,131	118,131		
UNENCUMBERED CASH, ENDING	$ 118,131	$ 118,131		

MITCHELL COUNTY, KANSAS

ALCOHOL TREATMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-21

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 16,839	$ 15,213	$ 19,602	$ (4,389)
EXPENDITURES				
Contractual services	16,839	15,213	$ 19,602	$ (4,389)
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	$ -	$ -		

MITCHELL COUNTY, KANSAS

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-22

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Reimbursement	$ -	$ -	$ -	$ -
EXPENDITURES				
Capital outlay	1,128	8	$ 1,514	$ (1,506)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,128)	(8)		
UNENCUMBERED CASH, BEGINNING	1,514	386		
UNENCUMBERED CASH, ENDING	$ 386	$ 378		

MITCHELL COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-23

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Interest	$ -	$ -	$ -	$ -
EXPENDITURES				
Capital outlay	-	1,184	$ 3,270	$ (2,086)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(1,184)		
UNENCUMBERED CASH, BEGINNING	3,371	3,371		
UNENCUMBERED CASH, ENDING	$ 3,371	$ 2,187		

MITCHELL COUNTY, KANSAS

MITCHELL 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-24

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 Fees	$ 63,633	$ 55,725	$ 60,000	$ (4,275)
Interest	40	50	-	50
TOTAL RECEIPTS	63,673	55,775	$ 60,000	$ (4,225)
EXPENDITURES				
Contractual services and equipment	60,587	46,411	$ 124,121	$ (77,710)
RECEIPTS OVER (UNDER) EXPENDITURES	3,086	9,364		
UNENCUMBERED CASH, BEGINNING	64,121	67,207		
UNENCUMBERED CASH, ENDING	$ 67,207	$ 76,571		

MITCHELL COUNTY, KANSAS

COURTHOUSE TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-25

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from General Fund	$ 100,000	$ 100,000	$ 100,000	$ -
Reimbursements	-	1,000	-	1,000
TOTAL RECEIPTS	100,000	101,000	$ 100,000	$ 1,000
EXPENDITURES				
Capital outlay	77,732	123,220	$ 100,000	$ 23,220
Adjustments for qualifying budget credits	-	-	1,000	(1,000)
TOTAL FOR COMPARISON	77,732	123,220	$ 101,000	$ 22,220
RECEIPTS OVER (UNDER) EXPENDITURES	22,268	(22,220)		
UNENCUMBERED CASH, BEGINNING	(2,324)	19,944		
UNENCUMBERED CASH, ENDING	$ 19,944	$ (2,276)		

MITCHELL COUNTY, KANSAS

COURTHOUSE RENOVATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-26

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from General Fund	$ -	$ 50,000	$ 50,000	$ -
Reimbursements	-	-	-	-
TOTAL RECEIPTS	-	50,000	$ 50,000	$ -
EXPENDITURES				
Improvements	-	3,000	$ 50,000	$ (47,000)
RECEIPTS OVER (UNDER) EXPENDITURES	-	47,000		
UNENCUMBERED CASH, BEGINNING	19,889	19,889		
UNENCUMBERED CASH, ENDING	$ 19,889	$ 66,889		

MITCHELL COUNTY, KANSAS

ELECTION TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-27

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from Election Fund	$ 23,000	$ -	$ 10,000	$ (10,000)
Grants	-	11,834	-	11,834
TOTAL RECEIPTS	23,000	11,834	$ 10,000	$ 1,834
EXPENDITURES				
Capital outlay	14,402	25,350	$ 20,769	$ 4,581
RECEIPTS OVER (UNDER) EXPENDITURES	8,598	(13,516)		
UNENCUMBERED CASH, BEGINNING	20,769	29,367		
UNENCUMBERED CASH, ENDING	$ 29,367	$ 15,851		

MITCHELL COUNTY, KANSAS

TRANSIENT GUEST TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-28

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transient Guest Tax	$ 48,262	$ 57,058	$ 40,000	$ 17,058
EXPENDITURES				
Contractual services	48,262	57,058	$ 40,000	$ 17,058
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	$ -	$ -		

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-29

	Special Highway Improvement Fund		Special Equipment and Machinery Fund	
	2023	2024	2023	2024
RECEIPTS				
Transfer from Road and Bridge Fund	$ 150,000	$ 200,000	$ 400,000	$ 50,000
Sale of equipment and reimbursements	-	63,265	49,515	917
State of Kansas - exchange fund reimbursement	-	-	72,769	-
TOTAL RECEIPTS	150,000	263,265	522,284	50,917
EXPENDITURES				
Highway improvements	42,000	238,813	-	-
Capital outlay	-	-	-	42,091
TOTAL EXPENDITURES	42,000	238,813	-	42,091
RECEIPTS OVER (UNDER) EXPENDITURES	108,000	24,452	522,284	8,826
UNENCUMBERED CASH, BEGINNING	1,758,442	1,866,442	667,657	1,189,941
UNENCUMBERED CASH, ENDING	$ 1,866,442	$ 1,890,894	$ 1,189,941	$ 1,198,767

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-30

	Special Road and Bridge Fund		Ambulance Capital Outlay Fund	
	2023	2024	2023	2024
RECEIPTS				
Reimbursements	$ -	$ -	$ 583	$ -
Transfer from				
Road and Bridge Fund	50,000	50,000	-	-
Ambulance Service Fund	-	-	184,365	40,000
TOTAL RECEIPTS	50,000	50,000	184,948	40,000
EXPENDITURES				
Contractual	885,419	28,614	-	-
Capital outlay	-	-	56,881	20,000
TOTAL EXPENDITURES	885,419	28,614	56,881	20,000
RECEIPTS OVER (UNDER) EXPENDITURES	(835,419)	21,386	128,067	20,000
UNENCUMBERED CASH, BEGINNING	887,639	52,220	248,259	376,326
UNENCUMBERED CASH, ENDING	$ 52,220	$ 73,606	$ 376,326	$ 396,326

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-31

	Rescue Squad Capital Outlay Fund		Crime Victims Restitution Fund	
	2023	2024	2023	2024
RECEIPTS				
Transfer from Ambulance Service Fund	$ 18,512	$ 15,000	$ -	$ -
Miscellaneous	100	250	700	100
District Court fees	-	-	-	-
TOTAL RECEIPTS	18,612	15,250	700	100
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	9,727	15,317	-	-
Transfer to Water Rescue Equipment Reserve	-	3,645	-	-
TOTAL EXPENDITURES	9,727	18,962	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	8,885	(3,712)	700	100
UNENCUMBERED CASH, BEGINNING	80,399	89,284	15,732	16,432
UNENCUMBERED CASH, ENDING	$ 89,284	$ 85,572	$ 16,432	$ 16,532

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-32

	Concealed Weapon Permit Fund		Registered Offender Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 228	$ 228	$ 2,300	$ 2,120
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	228	228	2,300	2,120
UNENCUMBERED CASH, BEGINNING	14,157	14,385	24,400	26,700
UNENCUMBERED CASH, ENDING	$ 14,385	$ 14,613	$ 26,700	$ 28,820

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-33

	Drug Seizure Fund		County Clerk Technology Fund	
	2023	2024	2023	2024
RECEIPTS				
Forfeitures	$ -	$ 18,788	$ -	$ -
Fees	-	-	2,047	1,793
TOTAL RECEIPTS	-	18,788	2,047	1,793
EXPENDITURES				
Commodities	-	-	-	-
Contractual services	1,599	-	980	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	1,599	-	980	-
RECEIPTS OVER (UNDER) EXPENDITURES	(1,599)	18,788	1,067	1,793
UNENCUMBERED CASH, BEGINNING	5,581	3,982	15,925	16,992
UNENCUMBERED CASH, ENDING	$ 3,982	$ 22,770	$ 16,992	$ 18,785

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-34

	Register of Deeds Technology Fund		County Treasurer Technology Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 8,431	$ 7,170	$ 2,047	$ 1,793
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	8,431	7,170	2,047	1,793
UNENCUMBERED CASH, BEGINNING	130,019	138,450	16,392	18,439
UNENCUMBERED CASH, ENDING	$ 138,450	$ 145,620	$ 18,439	$ 20,232

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-35

	Worthless Check Assessment Fund		Prosecuting Attorney Training Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 100	$ -	$ 549	$ 650
EXPENDITURES				
Contractual services	-	-	345	332
RECEIPTS OVER (UNDER) EXPENDITURES	100	-	204	318
UNENCUMBERED CASH, BEGINNING	14,516	14,616	6,499	6,703
UNENCUMBERED CASH, ENDING	$ 14,616	$ 14,616	$ 6,703	$ 7,021

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-36

	SEED & LATCF Grant Fund		ARPA Grant Fund	
	2023	2024	2023	2024
RECEIPTS				
Grants and interest	$ 109,375	$ -	$ 1,533	$ 1,305
EXPENDITURES				
Contractual services	66,648	-	15,682	20,000
RECEIPTS OVER (UNDER) EXPENDITURES	42,727	-	(14,149)	(18,695)
UNENCUMBERED CASH, BEGINNING	-	42,727	210,191	196,042
UNENCUMBERED CASH, ENDING	$ 42,727	$ 42,727	$ 196,042	$ 177,347

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-37

	Special Motor Vehicle Fund	
	2023	2024
RECEIPTS		
Vehicle taxes and fees	$ 1,722,166	$ 1,734,411
Interest earned	-	-
TOTAL RECEIPTS	1,722,166	1,734,411
EXPENDITURES		
Taxes and fees	1,623,356	1,657,206
Transfer to General Fund	77,021	75,558
TOTAL EXPENDITURES	1,700,377	1,732,764
RECEIPTS OVER (UNDER) EXPENDITURES	21,789	1,647
UNENCUMBERED CASH, BEGINNING	117,749	139,538
UNENCUMBERED CASH, ENDING	$ 139,538	$ 141,185

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-38

	Sheriff Equipment Reserve		Water Rescue Equipment Reserve	
	2023	2024	2023	2024
RECEIPTS				
Grants	$ -	$ -	$ -	$ 2,500
Transfer from Rescue Squad Capital Outlay Fund	-	-	-	3,645
Transfer from Ambulance Service Fund	-	-	-	3,000
TOTAL RECEIPTS	-	-	-	9,145
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	9,145
UNENCUMBERED CASH, BEGINNING	-	-	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -	$ -	$ 9,145

MITCHELL COUNTY, KANSAS

TRUST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-39

	Carol Fleming Reward Fund		County Health Memorial Fund	
	2023	2024	2023	2024
RECEIPTS				
Donations	$ -	$ -	$ -	$ -
Transfer from County Health Fund	-	-	-	-
TOTAL RECEIPTS	-	-	-	-
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	-
UNENCUMBERED CASH, BEGINNING	8,627	8,627	5,363	5,363
UNENCUMBERED CASH, ENDING	$ 8,627	$ 8,627	$ 5,363	$ 5,363

MITCHELL COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND (NONBUDGETED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-40

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent from Mitchell County Hospital	$ 942,325	$ 948,025
EXPENDITURES		
Bond principal	795,000	825,000
Bond interest	147,325	123,025
TOTAL EXPENDITURES	942,325	948,025
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

MITCHELL COUNTY, KANSAS

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-41

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
User fees	$ 333,257	$ 406,848	$ 250,000	$ 156,848
Other	23,459	20,668	-	20,668
Transfer from General Fund	100,000	100,000	100,000	-
TOTAL RECEIPTS	456,716	527,516	$ 350,000	$ 177,516
EXPENDITURES				
Personal services	90,091	93,205	$ 90,000	$ 3,205
Contractual services	264,307	320,381	156,701	163,680
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Employee benefits - health insurance	57,821	63,322	63,072	250
Employee benefits	15,756	16,857	18,581	(1,724)
Reserve for future period	-	-	260,452	(260,452)
TOTAL EXPENDITURES	427,975	493,765	$ 588,806	$ (95,041)
RECEIPTS OVER (UNDER) EXPENDITURES	28,741	33,751		
UNENCUMBERED CASH, BEGINNING	210,414	239,155		
UNENCUMBERED CASH, ENDING	$ 239,155	$ 272,906		

MITCHELL COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For the Year Ended December 31, 2024

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current Tax	$ 11,591,883	$ 16,307,761	$ 16,490,422	$ 11,409,222
Real Estate Redemptions	62,669	107,597	102,242	68,024
Tax Judgments	14,135	1,762	3,840	12,057
Tax Warrants (Impounded Tax)	2,239	24,168	24,168	2,239
Partial Delinquent Payment	-	-	-	-
Special City and County Highway	-	438,760	438,760	-
Motor Vehicle Tax	300,848	1,402,917	1,405,102	298,663
Commercial Motor Vehicle Tax	2,419	140,459	142,296	582
MVE-1	52,556	6,840	800	58,596
Advance Tax Collection	1,907	529	-	2,436
Tax Refunding Warrants	(850)	4,513	4,516	(853)
Neighborhood Revitalization	-	378,637	378,637	-
Motor Vehicle Rental	96	100	23	173
TOTAL DISTRIBUTABLE FUNDS	12,027,902	18,814,043	18,990,806	11,851,139
STATE FUNDS				
State Educational Building	-	99,314	99,314	-
State Institutional Building	-	54,233	54,233	-
State Motor Vehicle	-	9,153	9,153	-
Wildlife and Parks	(172)	4,797	4,247	378
State Heritage Trust	1,011	3,585	3,788	808
TOTAL STATE FUNDS	839	171,082	170,735	1,186
SUBDIVISION FUNDS				
Cities	-	2,461,394	2,461,394	-
Townships	168,319	701,413	723,337	146,395
Watersheds	-	28,284	28,284	-
School Districts	-	4,673,581	4,673,581	-
Cemeteries	-	72,492	72,492	-
Fire Districts	187,586	248,086	240,971	194,701
Regional Library	-	95,342	95,342	-
Post Rock Extension District #1	-	154,684	154,684	-
TOTAL SUBDIVISION FUNDS	355,905	8,435,276	8,450,085	341,096
OTHER AGENCY FUNDS				
SWIP (Salina)	665	-	-	665
Cash Long or Short	86	-	-	86
Asset Forfeiture	(215)	-	-	(215)
Unclaimed Estates	74	-	-	74
Register of Deeds Escrow	143	1,315	-	1,458
Payroll Clearing	216,276	4,216,906	4,209,829	223,353
Jail Commissary - Checking	61,785	22,254	16,671	67,368
District Court Law Library - Checking	13,069	4,626	-	17,695
County Attorney - Checking	20,721	35,530	36,232	20,019
ACH Deposit				
Ambulance	24,811	188,936	62,705	151,042
Health	13,250	114,716	91,560	36,406
Treasurer	24	357,711	356,585	1,150
TOTAL OTHER AGENCY FUNDS	350,689	4,941,994	4,773,582	519,101
TOTAL AGENCY FUNDS	$ 12,735,335	$ 32,362,395	$ 32,385,208	$ 12,712,522