# MONTGOMERY COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2024

**MONTGOMERY COUNTY, KANSAS**
December 31, 2024
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**JARRED, GILMORE & PHILLIPS, PA**
CERTIFIED PUBLIC ACCOUNTANTS

# INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Montgomery County, Kansas

***Adverse and Unmodified Opinions***
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Montgomery County, Kansas, 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 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 Montgomery County, Kansas as of December 31, 2024, 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 Montgomery County, Kansas 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.

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

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

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

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 and *Government Auditing Standards*, we:

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

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

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, and the summary of receipts and disbursements – agency funds – regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) *Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial

statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Sumner County, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated November 26, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 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) is presented for purposes of additional analysis and is 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 basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2025, on our consideration of Montgomery County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Montgomery County, Kansas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Montgomery County, Kansas' internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
September 26, 2025

**MONTGOMERY COUNTY, KANSAS**

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

| Funds | Beginning Unencumbered Cash Balances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Add Encumbrances and Accounts Payable | Cash Balance December 31, 2024 |
|---|---|---|---|---|---|---|
| General | $ 5,921,563.21 | $ 8,985,342.75 | $ 10,436,425.61 | $ 4,470,480.35 | $ 518,689.19 | $ 4,989,169.54 |
| Special Purpose: | | | | | | |
| Ambulance | 40,911.87 | 488,405.64 | 529,317.51 | - | - | - |
| Economic Development | - | 160,679.46 | 160,000.00 | 679.46 | - | 679.46 |
| Employee Benefits | 2,191,458.96 | 6,782,452.35 | 7,186,814.97 | 1,787,096.34 | 211,408.27 | 1,998,504.61 |
| Health | 381,706.03 | 874,599.43 | 575,584.43 | 680,721.03 | 39,778.81 | 720,499.84 |
| Mental Health | - | 100,472.05 | 100,000.00 | 472.05 | - | 472.05 |
| Intellectual Disability | - | 55,229.90 | 55,000.00 | 229.90 | - | 229.90 |
| Noxious Weed | 42,189.09 | 211,401.95 | 185,794.02 | 67,797.02 | 4,507.75 | 72,304.77 |
| Road and Bridge | 324,850.96 | 6,440,949.19 | 5,514,049.09 | 1,251,751.06 | 147,633.85 | 1,399,384.91 |
| Rural Fire District No. 1 | 228,725.18 | 694,913.53 | 571,466.53 | 352,172.18 | 6,392.51 | 358,564.69 |
| Rural Fire Employee Benefits | 30,091.09 | 11,539.62 | - | 41,630.71 | - | 41,630.71 |
| Service Program for the Elderly | 204,319.26 | 63,654.24 | 117,317.49 | 150,656.01 | - | 150,656.01 |
| Special Alcohol Program | 6,061.11 | 14,445.23 | 14,502.52 | 6,003.82 | - | 6,003.82 |
| Special Bridge | 2,370,734.97 | 1,015,584.12 | 1,301,949.45 | 2,084,369.64 | 21,701.11 | 2,106,070.75 |
| Special Liability | 18,956.31 | 633.85 | - | 19,590.16 | - | 19,590.16 |
| Special Park and Recreation | 4,711.12 | 14,445.24 | 15,002.54 | 4,153.82 | - | 4,153.82 |
| Tourism and Convention Promotion | 14,777.24 | 404,560.62 | 350,000.00 | 69,337.86 | - | 69,337.86 |
| Special Equipment Reserve | 10,371.09 | - | - | 10,371.09 | - | 10,371.09 |
| Risk Management Reserve | 464,375.80 | 55,529.37 | - | 519,905.17 | - | 519,905.17 |
| Special Noxious Weed | 89,164.72 | - | 9,445.00 | 79,719.72 | - | 79,719.72 |
| Special Highway | 1,637,398.64 | 163,772.75 | 351,034.00 | 1,450,137.39 | - | 1,450,137.39 |
| Special Machinery | 641,195.75 | 223,257.70 | - | 864,453.45 | - | 864,453.45 |
| Special Rural Fire Equipment | 36,959.49 | 150,000.00 | 53,263.33 | 133,696.16 | - | 133,696.16 |
| Sewer District No. 1 | 13,315.88 | - | - | 13,315.88 | - | 13,315.88 |
| Sewer District No. 2 | 36,902.48 | - | - | 36,902.48 | - | 36,902.48 |
| Emergency Telephone Service | 283.60 | - | - | 283.60 | - | 283.60 |
| Motor Vehicle Operating | (11,164.61) | 284,480.19 | 252,743.58 | 20,572.00 | 228,003.71 | 248,575.71 |
| County Treasurer's Technology | 2,756.22 | 7,686.50 | 6,251.99 | 4,190.73 | - | 4,190.73 |
| Conceal and Carry Permit Fees | 9,549.74 | 1,137.50 | - | 10,687.24 | - | 10,687.24 |
| Register of Deeds Technology | 44,327.37 | 32,428.29 | 18,511.74 | 58,243.92 | - | 58,243.92 |
| County Clerk's Technology | 20,615.24 | 10,167.39 | 16,368.60 | 14,414.03 | - | 14,414.03 |
| Community Corrections Grant | 363,559.07 | 493,310.08 | 684,422.14 | 172,447.01 | 19,574.80 | 192,021.81 |
| Community Corrections Supervisor Fees | - | 82,498.81 | 19.50 | 82,479.31 | - | 82,479.31 |
| D.A.R.E. Grant | 19.32 | - | - | 19.32 | - | 19.32 |
| Montgomery County Sheriff's Office Reserve | - | 21,816.23 | 13,790.47 | 8,025.76 | - | 8,025.76 |
| Victim Witness Program | 162.17 | - | - | 162.17 | - | 162.17 |
| Indigent Inmates - DOC | 919.60 | - | - | 919.60 | - | 919.60 |
| CDBG Micro Loan | 96,760.11 | 11,200.82 | 101,569.18 | 6,391.75 | - | 6,391.75 |

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

**MONTGOMERY COUNTY, KANSAS**

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

| Funds | Beginning Unencumbered Cash Balances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Add Encumbrances and Accounts Payable | Cash Balance December 31, 2024 |
|---|---|---|---|---|---|---|
| Special Purpose Funds: | | | | | | |
| FEMA - Flood Buyout | $ 6,035.32 | $ - | $ - | $ 6,035.32 | $ - | $ 6,035.32 |
| HMTA Grant | 124.25 | - | - | 124.25 | - | 124.25 |
| FEMA Grant | 19,053.49 | - | - | 19,053.49 | - | 19,053.49 |
| EDA Grant | 1,176.42 | - | - | 1,176.42 | - | 1,176.42 |
| CDBG - Rural Water District | 1.00 | - | - | 1.00 | - | 1.00 |
| Emergency Preparedness Planning Grant | 444.10 | 28,322.00 | 28,322.00 | 444.10 | - | 444.10 |
| Juvenile Justice Authority | 498.45 | - | - | 498.45 | - | 498.45 |
| JJA - Case Management | 20,986.79 | 16,746.76 | 60,827.51 | (23,093.96) | 1,014.18 | (22,079.78) |
| JJA - Juvenile Intake/Assessment | 73,335.92 | 388,729.46 | 284,134.55 | 177,930.83 | 9,857.57 | 187,788.40 |
| JJA - Juvenile Intensive Supervision | (18,763.59) | 278,285.06 | 194,791.32 | 64,730.15 | 7,679.02 | 72,409.17 |
| JJA - Juvenile Immediate Intervention | 28,973.78 | 117,895.59 | 89,647.43 | 57,221.94 | 3,450.24 | 60,672.18 |
| JJA - Juvenile Day Reporting | 66,922.85 | - | 33,742.94 | 33,179.91 | 1,041.71 | 34,221.62 |
| JJA - Juvenile Adolescent Treatment | 156,940.00 | - | 71,770.00 | 85,170.00 | - | 85,170.00 |
| JJA - Juvenile Program Specialist | 129,247.35 | - | 51,269.77 | 77,977.58 | 1,908.23 | 79,885.81 |
| JJA - Juvenile Behavior Health | 50,000.00 | - | - | 50,000.00 | - | 50,000.00 |
| Coronavirus Relief Grant | 3,744,470.84 | - | 3,648,101.39 | 96,369.45 | - | 96,369.45 |
| Economic Development Incentive | - | 719,717.50 | - | 719,717.50 | - | 719,717.50 |
| LATCF Grant | 118,862.96 | - | 118,862.96 | - | - | - |
| Opioid | 82,755.94 | 89,319.71 | 75,217.21 | 96,858.44 | - | 96,858.44 |
| KDADS Grant | - | 371,013.27 | - | 371,013.27 | - | 371,013.27 |
| Other Grants | 8,937.99 | 154,233.56 | 149,660.97 | 13,510.58 | 1,076.32 | 14,586.90 |
| Rural Health Initiative Grant | - | 1,763,431.46 | 881,715.73 | 881,715.73 | - | 881,715.73 |
| Bond and Interest Funds: | | | | | | |
| Sewer District No. 4 Bond and Interest | 3,136.02 | 129.51 | - | 3,265.53 | - | 3,265.53 |
| No Fund Warrants | 15,457.99 | 3.11 | - | 15,461.10 | - | 15,461.10 |
| Capital Projects Fund: | | | | | | |
| Judicial Center Capital Project | 62,218.64 | - | - | 62,218.64 | - | 62,218.64 |
| Business Funds: | | | | | | |
| Solid Waste | 55,529.37 | - | 55,529.37 | - | - | - |
| Trust Funds: | | | | | | |
| Prosecuting Attorney Training | 9,688.91 | 3,728.91 | 1,799.16 | 11,618.66 | - | 11,618.66 |
| Special Law Enforcement Trust | 64,585.91 | 1,419.00 | 13,989.49 | 52,015.42 | 608.00 | 52,623.42 |
| Registered Offenders Fees | 71,151.28 | 17,051.00 | 22,997.69 | 65,204.59 | 533.80 | 65,738.39 |
| VIN Fees | 116,812.18 | 45,165.52 | 26,516.54 | 135,461.16 | 800.00 | 136,261.16 |
| Diversion Fees | 51,110.46 | 45,394.13 | 37,270.68 | 59,233.91 | - | 59,233.91 |
| Total Primary Government (Excluding Agency Funds) | $ 20,178,222.70 | $ 31,897,180.35 | $ 34,466,810.40 | $ 17,608,592.65 | $ 1,225,659.07 | $ 18,834,251.72 |

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

**MONTGOMERY COUNTY, KANSAS**

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

| | 2024 |
|---|---|
| Total Cash to be accounted for: | $ 18,834,251.72 |
| Composition of Cash: | |
| Cash on Hand | $ 4,210.00 |
| Checking Accounts: | |
| Demand Deposit Accounts | 1,013,683.77 |
| Time Deposit Accounts | 50,904,273.41 |
| Investments: | |
| Certificates of Deposit | 5,570,500.00 |
| Total Cash | 57,492,667.18 |
| Agency Funds Per Schedule 3 | (38,658,415.46) |
| Total Reporting Entity (Excluding Agency Funds) | $ 18,834,251.72 |

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

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Regulatory Basis Fund Types

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

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

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific regulatory receipts 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 fund – 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 fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

Trust fund – 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 fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Basis of Accounting

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

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

Property Taxes

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

Special Assessments

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

Pension Plan

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Reimbursed Expenses

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

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 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 County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 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 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.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose fund:

- Special Equipment Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Sewer District No. 1 Fund
- Sewer District No. 2 Fund
- Sewer District No. 5 Special Assessments Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- Conceal and Carry Permit Fees Fund
- Register of Deeds Technology Fund
- County Clerk's Technology Fund
- Community Corrections Grant Fund
- Community Corrections Supervisor Fees Fund
- D.A.R.E. Grant Fund
- Montgomery County Sheriff's Office Reserve Fund
- Victim Witness Program Fund
- Indigent Inmates – DOC Fund
- CDBG Micro Loan Fund
- FEMA – Flood Buyout Fund
- HMTA Grant Fund
- FEMA Grant Fund
- EDA Grant Fund
- CDBG – Rural Water District Fund
- Emergency Preparedness Planning Grant Fund
- Juvenile Justice Authority Fund
- JJA – Case Management Fund
- JJA – Juvenile Intake/Assessment Fund
- JJA – Juvenile Intensive Supervision Fund
- JJA – Juvenile Immediate Intervention Fund
- JJA – Juvenile Day Reporting Fund
- JJA – Juvenile Adolescent Treatment Fund
- JJA – Juvenile Program Specialist Fund
- JJA – Juvenile In Home Therapy Fund
- JJA – Juvenile Behavior Heath Fund
- Coronavirus Relief Grant Fund
- Economic Development Incentive Fund
- LATCF Grant Fund
- Opioid Fund
- KDADS Grant Fund
- Other Grants Fund
- Rural Health Initiative Grant Fund
- Sewer District No. 4 Bond and Interest Fund

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

**2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the County was in apparent violation with K.S.A. 10-1113, as the County has obligated expenditures in excess of available monies in the JJA – Case Management Fund. However, K.S.A. 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. JJA – Case Management Fund met the criteria under the statutes, and therefore, is not deemed to be in violation of the Kansas cash basis laws. As shown in Schedule 1, the County was in apparent violation of K.S.A. 79-2935, as the County has obligated expenditures in the excess of budgeted limits in Solid Waste Fund.

The County was in violation of K.S.A. 9-1402 as they had unsecured funds at December 31, 2024.

## 3. DEPOSITS AND INVESTMENTS

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

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

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2024.

*Deposits:* At year-end, the County's carrying amount of deposits was $57,488,457.18 and the bank balance was $58,283,019.63. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $57,098,758.61 was covered by FDIC insurance and $1,157,618.59 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name, and $26,642.43 was unsecured at year end.

## 4. RIGHT TO USE CONTRACT

As of December 31, 2024 the County has entered into a contract for a postage machines which requires Monthly payments of $396.95 and quarterly payments. Rent expense for the year ended December 31, 2024 was $3,970.40. Under the current agreement, the future minimum rental payments are as follows:

| | | |
|---|---|---|
| 2025 | $ | 1,587.80 |
| 2026 | | 4,763.40 |
| 2027 | | 4,763.40 |
| 2028 | | 4,763.40 |
| 2029 | | 4,366.45 |

## 5. INDUSTRIAL REVENUE BONDS

The City has entered into various agreements to induce businesses to locate or expand operations in Montgomery County, Kansas. In connection therewith, the County has issued industrial revenue bonds (IRB's) which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's. The County is under no obligation to pay the IRB debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2024, there were two industrial revenue bond issues with principal balances due totaling $375,000,000.00.

## 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 K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statement and required supplementary information. KPERS' financial statement are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $949,822.97 for the year ended December 31, 2024.

## 7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $8,893,278.00. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statement.

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

*Death and Disability Other Post-Employment Benefits*

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

**7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS** (Continued)

*Compensated Absences:*
All full-time employees of the County are eligible for vacation benefits in varying annual amounts. Full time employees will be granted paid vacation time according to the following schedules:

| Years of Eligible Service | Vacation Hours Monthly | Vacation Hours Each Year |
|---|---|---|
| 30 Days - 5 Years | 8 hours | 96 hours |
| 6 - 10 Years | 10 hours | 120 hours |
| 11 - 15 Years | 12 hours | 144 hours |
| 16 Years & Up | 14 hours | 168 hours |

Employees who reach 40 years of employment before January 1, 2023 will accrue 16 hours of vacation per month until the end of employment.

The County provides paid sick leave benefits to all regular full-time employees and regular part-time employees for the purpose of providing compensation to the employees in case of illness. Each Employee accrues sick leave benefits at the rate of 8 hours every full calendar month of service after a full thirty (30) calendar days have been completed. Sick leave start accruing at the beginning of the following month. Sick leave benefits are calculated on the basis of a "benefit year" the 12-month period that begins when the employee starts to earn sick leave benefits.

The County comp time is accrued at time and a half. In following the DOL regulations, employees will be allowed to choose either to accrue comp or be paid overtime when working over 40 hours.

The County determines a liability for compensated absences when the following conditions are met:

1. The County's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria, the County has accrued a liability for annual leave and compensatory time, which has been earned, but not taken, by County employees. The estimated liability at December 31, 2024, was $629,961.88 for annual leave and $191,209.50 for compensatory time. In accordance with the above criteria, the County has not recorded a liability for sick pay, inasmuch as the amount cannot be reasonably estimated.

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

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

## 8. RISK MANAGEMENT

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

The County has established an Employee Benefits Fund. The purpose of this fund is to provide for an employee welfare benefit plan for health insurance. Contributions from eligible employees and the County are deposited in the name of the plan, subject to withdrawal for purposes of paying approved claims and expenses. The County has contracted with HM Life Insurance Company to be the claims supervisor. The supervisor reviews all claims for allow ability and issues monthly reports to the County. The County has a stop-gap policy which pays any aggregate claims over $80,000.00.

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

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

## 9. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

## 10. INTERFUND TRANSFERS

Operating transfers were as follows:

| From Fund: | To Fund: | Statutory Authority | Amount |
|---|---|---|---|
| General | Noxious Weed | K.S.A. 19-153 | $ 10,200.00 |
| General | KDADS Grant | K.S.A. 19-153 | 86,509.34 |
| General | Motor Vehicle Operating | Res No. 25-002 | 53,142.70 |
| County Treasurer's Technology | County Clerk Technology | K.S.A. 19-119 | 1,862.60 |
| Coronavirus Relief Grant | General | K.S.A 79-2934 | 14,000.00 |
| Emergency Preparedness Planning Grant | General | K.S.A 79-2934 | 28,322.00 |
| Coronavirus Relief Grant | Economic Development Incentive | K.S.A. 19-120 | 719,717.50 |
| Rural Fire District No. 1 | Special Rural Fire Equipment | K.S.A. 19-119 | 150,000.00 |
| Solid Waste | Risk Management Reserve | K.S.A. 12-2615 | 55,529.37 |
| Community Corrections Grant | Community Corrections Supervisor Fees | K.S.A. 19-119 | 79,606.16 |
| Diversion Fees | General | K.S.A 79-2934 | 23,750.60 |

## 11. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition or disclosure in the financial statement. The Commissioners approved the purchase of a building for the amount $250,000.00 from the Juvenile Justice Authority Fund. There were no other nonrecognized subsequent events requiring disclosure.

# SUPPLEMENTARY INFORMATION

**Schedule 1**

**MONTGOMERY COUNTY, KANSAS**
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2024

| Funds | Certified Budget | Adjustments for Qualifying Budget Credits | Total Certified Budget for Comparison | Expenditures Charged to Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|---|
| General Fund | $ 12,686,308.00 | - | 12,686,308.00 | $ 10,436,425.61 | $ (2,249,882.39) |
| Special Purpose Funds: | | | | | |
| Ambulance | 533,000.00 | - | 533,000.00 | 529,317.51 | (3,682.49) |
| Economic Development | 160,000.00 | - | 160,000.00 | 160,000.00 | - |
| Employee Benefits | 8,129,023.00 | - | 8,129,023.00 | 7,186,814.97 | (942,208.03) |
| Health | 798,544.00 | 294,580.50 | 1,093,124.50 | 575,584.43 | (517,540.07) |
| Mental Health | 100,000.00 | - | 100,000.00 | 100,000.00 | - |
| Intellectual Disability | 55,000.00 | - | 55,000.00 | 55,000.00 | - |
| Noxious Weed | 237,282.00 | - | 237,282.00 | 185,794.02 | (51,487.98) |
| Road and Bridge | 6,574,825.00 | 1,166,804.84 | 7,741,629.84 | 5,514,049.09 | (2,227,580.75) |
| Rural Fire District No. 1 | 736,600.00 | - | 736,600.00 | 571,466.53 | (165,133.47) |
| Rural Fire Employee Benefits | 17,900.00 | - | 17,900.00 | - | (17,900.00) |
| Service Program for the Elderly | 185,000.00 | - | 185,000.00 | 117,317.49 | (67,682.51) |
| Special Alcohol Program | 18,678.00 | - | 18,678.00 | 14,502.52 | (4,175.48) |
| Special Bridge | 2,329,333.00 | - | 2,329,333.00 | 1,301,949.45 | (1,027,383.55) |
| Special Liability | - | - | - | - | - |
| Special Park and Recreation | 21,297.00 | - | 21,297.00 | 15,002.54 | (6,294.46) |
| Tourism and Convention Promotion | 350,000.00 | - | 350,000.00 | 350,000.00 | - |
| Risk Management Reserve | 505,768.00 | - | 505,768.00 | - | (505,768.00) |
| Special Noxious Weed | 55,525.00 | - | 55,525.00 | 9,445.00 | (46,080.00) |
| Special Rural Fire Equipment | 300,000.00 | - | 300,000.00 | 53,263.33 | (246,736.67) |
| Emergency Telephone Service | - | - | - | - | - |
| Bond and Interest Fund: | | | | | |
| No Fund Warrants | - | - | - | - | - |
| Business Fund: | | | | | |
| Solid Waste | - | - | - | 55,529.37 | 55,529.37 |
| Trust Funds: | | | | | |
| Special Law Enforcement Trust | 77,155.00 | - | 77,155.00 | 13,989.49 | (63,165.51) |
| VIN Fees | 87,084.00 | - | 87,084.00 | 26,516.54 | (60,567.46) |

**MONTGOMERY COUNTY, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 6,050,152.92 | $ 5,322,866.96 | $ 5,590,735.00 | $ (267,868.04) |
| Delinquent Tax | 265,854.54 | 259,393.42 | 218,000.00 | 41,393.42 |
| Motor Vehicle Tax | 667,005.06 | 548,034.20 | 518,292.00 | 29,742.20 |
| Recreational Vehicle Tax | 9,111.35 | 7,495.10 | 7,182.00 | 313.10 |
| 16/20 M Truck Tax | 13,393.37 | 13,272.07 | 11,725.00 | 1,547.07 |
| Commercial Vehicle Tax | 25,001.45 | 21,020.41 | 19,107.00 | 1,913.41 |
| Watercraft Tax | 4,419.57 | 4,538.98 | 4,030.00 | 508.98 |
| Rental Excise Tax | 5,030.28 | 4,669.09 | 4,400.00 | 269.09 |
| Mineral Production Tax | 3,615.08 | 2,398.50 | 2,700.00 | (301.50) |
| In Lieu of Tax | 982.78 | 1,102.37 | 1,800.00 | (697.63) |
| Neighborhood Revitalization Rebates | (29,251.50) | (28,981.36) | (22,321.00) | (6,660.36) |
| Interest of Fees on Tax | 507,257.60 | 659,761.32 | 599,025.00 | 60,736.32 |
| Intergovernmental | | | | |
| Federal Grants | 8,314.25 | 46,333.07 | - | 46,333.07 |
| State Grants | 15,375.00 | 17,876.45 | - | 17,876.45 |
| Local Alcoholic Liquor Tax | 18,828.51 | 14,445.22 | 18,500.00 | (4,054.78) |
| Licenses, Fees, and Permits | | | | |
| Officer Fees | 218,124.63 | 201,637.00 | 14,000.00 | 187,637.00 |
| Court Fees | 11,648.28 | 18,875.00 | 68,000.00 | (49,125.00) |
| CDC Fees | - | - | - | - |
| Zoning Permits | 2,300.00 | 1,375.00 | 1,500.00 | (125.00) |
| VIN Fees | - | - | - | - |
| Process Fee | - | 23,815.00 | - | 23,815.00 |
| Environmental Fees | 19,715.00 | 25,930.00 | 22,000.00 | 3,930.00 |
| GIS Fees | 450.00 | - | 200.00 | (200.00) |
| Appraisal Fees | 411.63 | 425.00 | 250.00 | 175.00 |
| Use of Money and Property | | | | |
| Interest on Investments | 910,238.98 | 1,218,301.29 | 160,000.00 | 1,058,301.29 |
| Prisoner Board | - | - | 5,000.00 | (5,000.00) |
| Other Receipts | | | | |
| D.O.C. Miscellaneous | 131,496.80 | 31,123.64 | 5,000.00 | 26,123.64 |
| D.O.C. Commissary | 28,879.07 | 27,390.71 | 5,000.00 | 22,390.71 |
| D.O.C. Medical Copay | 864.25 | - | - | - |
| Reimbursed Expense | 182,186.29 | 323,541.42 | 192,000.00 | 131,541.42 |
| Miscellaneous | 116,243.81 | 152,630.29 | - | 152,630.29 |

**MONTGOMERY COUNTY, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual | Current Year Budget | Current Year Variance - Over (Under) |
|---|---|---|---|---|
| Receipts (Continued) | | | | |
| Operating Transfers from: | | | | |
| Register of Deeds Technology Fund | $ - | $ - | $ 25,000.00 | $ (25,000.00) |
| Motor Vehicle Operating Fund | - | - | 15,000.00 | (15,000.00) |
| Coronavirus Relief Grant Fund | - | 14,000.00 | - | 14,000.00 |
| Emergency Preparedness Planning Grant Fund | - | 28,322.00 | - | 28,322.00 |
| Diversion Fees Fund | 15,168.08 | 23,750.60 | - | 23,750.60 |
| Total Receipts | 9,202,817.08 | 8,985,342.75 | $ 7,486,125.00 | $ 1,499,217.75 |
| Expenditures | | | | |
| County Commission | | | | |
| Personal Services | 96,443.26 | 83,147.64 | $ 85,843.00 | $ (2,695.36) |
| Contractual Services | 11,908.12 | 11,207.40 | 14,050.00 | (2,842.60) |
| Commodities | 84.61 | 766.23 | 1,900.00 | (1,133.77) |
| Capital Outlay | 65.68 | - | - | - |
| Total County Commission | 108,501.67 | 95,121.27 | 101,793.00 | (6,671.73) |
| County Clerk | | | | |
| Personal Services | 203,610.83 | 235,600.69 | 225,150.00 | 10,450.69 |
| Contractual Services | 3,546.60 | 3,023.73 | 9,500.00 | (6,476.27) |
| Commodities | 4,326.42 | 4,381.58 | 5,000.00 | (618.42) |
| Capital Outlay | 44.97 | - | - | - |
| Total County Clerk | 211,528.82 | 243,006.00 | 239,650.00 | 3,356.00 |
| County Treasurer | | | | |
| Personal Services | 294,506.80 | 292,502.06 | 294,301.00 | (1,798.94) |
| Contractual Services | 21,848.46 | 27,856.66 | 25,100.00 | 2,756.66 |
| Commodities | 13,017.02 | 16,573.00 | 13,400.00 | 3,173.00 |
| Total County Treasurer | 329,372.28 | 336,931.72 | 332,801.00 | 4,130.72 |
| County Attorney | | | | |
| Personal Services | 591,305.05 | 777,184.75 | 807,257.00 | (30,072.25) |
| Contractual Services | 81,132.53 | 84,836.56 | 101,375.00 | (16,538.44) |
| Commodities | 4,821.78 | 2,319.12 | 5,000.00 | (2,680.88) |
| Capital Outlay | 1,652.08 | 3,501.87 | - | 3,501.87 |
| Total County Attorney | 678,911.44 | 867,842.30 | 913,632.00 | (45,789.70) |
| Register of Deeds | | | | |
| Personal Services | 160,704.66 | 155,395.48 | 169,134.00 | (13,738.52) |
| Contractual Services | 2,819.39 | 3,524.32 | 4,250.00 | (725.68) |
| Commodities | 406.88 | 709.10 | 1,000.00 | (290.90) |
| Total Register of Deeds | 163,930.93 | 159,628.90 | 174,384.00 | (14,755.10) |
| Indigent Defense | | | | |
| Contractual Services | 99,453.80 | - | 200,000.00 | (200,000.00) |

**MONTGOMERY COUNTY, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Expenditures (Continued) | | | | |
| Unified Court | | | | |
| Personal Services | $ 115.38 | $ - | $ - | $ - |
| Contractual Services | 210,607.58 | 199,202.92 | 229,124.00 | (29,921.08) |
| Commodities | 24,208.40 | 19,330.66 | 29,800.00 | (10,469.34) |
| Total Unified Court | 234,931.36 | 218,533.58 | 258,924.00 | (40,390.42) |
| Courthouse General | | | | |
| Personal Services | (43,212.60) | - | 571,218.00 | (571,218.00) |
| Contractual Services | 1,082,934.79 | 825,547.37 | 1,552,714.00 | (727,166.63) |
| Commodities | 4,039.82 | 8,859.06 | - | 8,859.06 |
| Capital Outlay | 22,577.52 | 21,197.52 | 1,115,000.00 | (1,093,802.48) |
| Total Courthouse General | 1,066,339.53 | 855,603.95 | 3,238,932.00 | (2,383,328.05) |
| Appraiser | | | | |
| Personal Services | 396,552.35 | 395,309.71 | 448,592.00 | (53,282.29) |
| Contractual Services | 54,892.09 | 49,397.81 | 43,900.00 | 5,497.81 |
| Commodities | 15,477.86 | 9,800.65 | 11,000.00 | (1,199.35) |
| Total Appraiser | 466,922.30 | 454,508.17 | 503,492.00 | (48,983.83) |
| GIS | | | | |
| Personal Services | 130,326.48 | 122,198.34 | 127,670.00 | (5,471.66) |
| Contractual Services | 3,256.07 | 1,148.78 | 3,923.00 | (2,774.22) |
| Commodities | 3,111.46 | 2,138.81 | 3,700.00 | (1,561.19) |
| Total GIS | 136,694.01 | 125,485.93 | 135,293.00 | (9,807.07) |
| Data Processing | | | | |
| Personal Services | 144,290.56 | 146,628.77 | 143,765.00 | 2,863.77 |
| Contractual Services | 3,839.11 | 6,479.78 | 5,360.00 | 1,119.78 |
| Commodities | 8,752.26 | 9,997.58 | 12,000.00 | (2,002.42) |
| Capital Outlay | - | 149.95 | - | 149.95 |
| Total Data Processing | 156,881.93 | 163,256.08 | 161,125.00 | 2,131.08 |
| Direct Election | | | | |
| Personal Services | 1,893.04 | 25,533.80 | - | 25,533.80 |
| Contractual Services | 55,411.32 | 162,797.59 | 125,000.00 | 37,797.59 |
| Commodities | 15,736.84 | 8,646.39 | 11,000.00 | (2,353.61) |
| Total Direct Election | 73,041.20 | 196,977.78 | 136,000.00 | 60,977.78 |
| Indirect Election | | | | |
| Personal Services | 49,018.22 | 96,927.11 | 53,500.00 | 43,427.11 |
| Total Indirect Election | 49,018.22 | 96,927.11 | 53,500.00 | 43,427.11 |

**MONTGOMERY COUNTY, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Expenditures (Continued) | | | | |
| County Auditor | | | | |
| Personal Services | $ 4,341.40 | $ 94.58 | $ - | $ 94.58 |
| Contractual Services | 869.75 | 653.92 | - | 653.92 |
| Commodities | 62.65 | - | - | - |
| Total County Auditor | 5,273.80 | 748.50 | - | 748.50 |
| Special Auto Tag | | | | |
| Personal Services | 167,546.77 | 160,737.68 | 209,622.00 | (48,884.32) |
| Contractual Services | - | - | - | - |
| Total Special Auto Tag | 167,546.77 | 160,737.68 | 209,622.00 | (48,884.32) |
| Mail Room | | | | |
| Personal Services | 9,862.75 | 1,153.86 | 9,025.00 | (7,871.14) |
| Capital Outlay | - | - | 300.00 | (300.00) |
| Total Mail Room | 9,862.75 | 1,153.86 | 9,325.00 | (8,171.14) |
| Human Resources | | | | |
| Personal Services | 120,521.41 | 100,712.20 | 126,663.00 | (25,950.80) |
| Contractual Services | 34,819.80 | 60,271.82 | 15,500.00 | 44,771.82 |
| Commodities | 1,434.28 | 6,111.61 | 5,000.00 | 1,111.61 |
| Total Human Resources | 156,775.49 | 167,095.63 | 147,163.00 | 19,932.63 |
| Financial Office | | | | |
| Personal Services | 89,189.19 | 80,932.87 | 84,673.00 | (3,740.13) |
| Contractual Services | 1,106.36 | 521.48 | 2,950.00 | (2,428.52) |
| Commodities | 1,266.09 | 1,478.77 | 300.00 | 1,178.77 |
| Capital Outlay | 1,599.00 | - | - | - |
| Total Financial Office | 93,160.64 | 82,933.12 | 87,923.00 | (4,989.88) |
| County Administrator | | | | |
| Personal Services | - | 56,759.23 | - | 56,759.23 |
| Contractual Services | - | 2,985.73 | - | 2,985.73 |
| Commodities | - | 495.65 | - | 495.65 |
| Capital Outlay | - | 1,917.11 | - | 1,917.11 |
| Total County Administrator | - | 62,157.72 | - | 62,157.72 |
| County Building Maintenance | | | | |
| Personal Services | 276,610.50 | 281,903.16 | 278,046.00 | 3,857.16 |
| Contractual Services | 234,508.64 | 226,232.77 | 275,511.00 | (49,278.23) |
| Commodities | 22,977.00 | 31,614.17 | 40,000.00 | (8,385.83) |
| Total County Building Maintenance | 534,096.14 | 539,750.10 | 593,557.00 | (53,806.90) |
| Building Additions/Service Systems | | | | |
| Contractual Services | 13,601.50 | - | - | - |
| Commodities | 158.92 | - | - | - |
| Total Building Additions/Service System | 13,760.42 | - | - | - |
| Total General Government | 4,756,003.50 | 4,828,399.40 | 7,497,116.00 | (2,668,716.60) |

**MONTGOMERY COUNTY, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual | Current Year Budget | Current Year Variance - Over (Under) |
|---|---|---|---|---|
| Expenditures (Continued) | | | | |
| Public Safety | | | | |
| Sheriff | | | | |
| Personal Services | $ 1,777,112.80 | $ 1,844,449.30 | $ 1,767,185.00 | $ 77,264.30 |
| Contractual Services | 204,826.52 | 174,885.57 | 222,415.00 | (47,529.43) |
| Commodities | 202,346.36 | 216,703.44 | 283,350.00 | (66,646.56) |
| Total Sheriff | 2,184,285.68 | 2,236,038.31 | 2,272,950.00 | (36,911.69) |
| Department of Corrections | | | | |
| Personal Services | 1,513,140.69 | 1,598,316.44 | 1,389,476.00 | 208,840.44 |
| Contractual Services | 537,531.81 | 504,295.30 | 656,640.00 | (152,344.70) |
| Commodities | 65,576.85 | 56,835.77 | 85,500.00 | (28,664.23) |
| Total Department of Corrections | 2,116,249.35 | 2,159,447.51 | 2,131,616.00 | 27,831.51 |
| Juvenile Detention | | | | |
| Contractual Services | 292,160.23 | 257,060.68 | 275,000.00 | (17,939.32) |
| Inmate Housing | | | | |
| Contractual Services | 20.00 | - | 30,000.00 | (30,000.00) |
| Emergency Preparedness | | | | |
| Personal Services | 110,969.64 | 119,400.94 | 118,810.00 | 590.94 |
| Contractual Services | 4,937.71 | 5,588.99 | 4,125.00 | 1,463.99 |
| Commodities | 6,049.57 | 1,669.65 | 4,900.00 | (3,230.35) |
| Capital Outlay | - | 516.30 | - | 516.30 |
| Total Emergency Preparedness | 121,956.92 | 127,175.88 | 127,835.00 | (659.12) |
| Total Public Safety | 4,714,672.18 | 4,779,722.38 | 4,837,401.00 | (57,678.62) |
| Health | | | | |
| Coroner | | | | |
| Personal Services | 13,670.20 | 749.71 | 3,000.00 | (2,250.29) |
| Contractual Services | 125,799.11 | 99,147.64 | 114,850.00 | (15,702.36) |
| Commodities | 49.87 | - | 6,000.00 | (6,000.00) |
| Total Coroner | 139,519.18 | 99,897.35 | 123,850.00 | (23,952.65) |
| Environmental Services/Zoning | | | | |
| Personal Services | 102,358.55 | 97,677.72 | 118,921.00 | (21,243.28) |
| Contractual Services | 3,868.43 | 6,283.59 | 8,100.00 | (1,816.41) |
| Commodities | 3,803.48 | 4,539.86 | 6,250.00 | (1,710.14) |
| Total Environmental Services/Zoning | 110,030.46 | 108,501.17 | 133,271.00 | (24,769.83) |
| Total Health | 249,549.64 | 208,398.52 | 257,121.00 | (48,722.48) |

**MONTGOMERY COUNTY, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Expenditures (Continued) | | | | |
| Agriculture | | | | |
| Agriculture Appropriations | | | | |
| Conservation District | $ 25,500.00 | $ 25,500.00 | $ 25,500.00 | $ - |
| Fair | 12,600.00 | 13,300.00 | 13,300.00 | - |
| Fair Building | 700.00 | 700.00 | 700.00 | - |
| 4-H Awards | 3,000.00 | 3,000.00 | 3,000.00 | - |
| Total Agriculture Appropriations | 41,800.00 | 42,500.00 | 42,500.00 | - |
| Culture and Recreation | | | | |
| Culture and Recreation Appropriations | | | | |
| Historical Society | 17,470.00 | 17,470.00 | 17,470.00 | - |
| Household Hazardous Waste | | | | |
| Contractual Services | 8,320.42 | 8,977.54 | 18,000.00 | (9,022.46) |
| Commodities | 409.49 | 217.77 | 600.00 | (382.23) |
| Total Household Hazardous Waste | 8,729.91 | 9,195.31 | 18,600.00 | (9,404.69) |
| Capital Outlay Projects | | | | |
| Capital Outlay | 488,118.33 | 400,887.96 | - | 400,887.96 |
| Operating Transfers to: | | | | |
| Noxious Weed Fund | 10,200.00 | 10,200.00 | 10,200.00 | - |
| Motor Vehicle Operating Fund | 16,000.00 | 53,142.70 | - | 53,142.70 |
| Opioid Fund | 5,891.41 | - | 5,900.00 | (5,900.00) |
| KDADS Grant Fund | - | 86,509.34 | - | 86,509.34 |
| Total Operating Transfers | 32,091.41 | 149,852.04 | 16,100.00 | 133,752.04 |
| Total Expenditures | 10,308,434.97 | 10,436,425.61 | $ 12,686,308.00 | $ (2,249,882.39) |
| Receipts Over(Under) Expenditures | (1,105,617.89) | (1,451,082.86) | | |
| Unencumbered Cash, Beginning | 7,027,181.10 | 5,921,563.21 | | |
| Unencumbered Cash, Ending | $ 5,921,563.21 | $ 4,470,480.35 | | |

**MONTGOMERY COUNTY, KANSAS**
**AMBULANCE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 469,745.37 | $ 427,879.65 | $ 449,211.00 | $ (21,331.35) |
| Delinquent Tax | 17,755.29 | 18,680.51 | 10,665.00 | 8,015.51 |
| Motor Vehicle Tax | 41,919.91 | 40,424.00 | 40,247.00 | 177.00 |
| Recreational Vehicle Tax | 572.60 | 553.44 | 558.00 | (4.56) |
| 16/20 M Truck Tax | 917.68 | 816.17 | 910.00 | (93.83) |
| Commercial Vehicle Tax | 1,546.68 | 1,615.83 | 1,484.00 | 131.83 |
| Watercraft Tax | 271.71 | 352.40 | 313.00 | 39.40 |
| Rental Excise Tax | 323.92 | 324.61 | 304.00 | 20.61 |
| In Lieu of Tax | 76.30 | 88.58 | - | 88.58 |
| Neighborhood Revitalization Rebates | (2,271.01) | (2,329.55) | (2,339.00) | 9.45 |
| Total Receipts | 530,858.45 | 488,405.64 | $ 501,353.00 | $ (12,947.36) |
| Expenditures | | | | |
| Public Safety | | | | |
| Contractual Services | 533,000.00 | 529,317.51 | $ 533,000.00 | $ (3,682.49) |
| Total Expenditures | 533,000.00 | 529,317.51 | $ 533,000.00 | $ (3,682.49) |
| Receipts Over(Under) Expenditures | (2,141.55) | (40,911.87) | | |
| Unencumbered Cash, Beginning | 43,053.42 | 40,911.87 | | |
| Unencumbered Cash, Ending | $ 40,911.87 | $ - | | |

**MONTGOMERY COUNTY, KANSAS**
**ECONOMIC DEVELOPMENT FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 141,058.80 | $ 142,527.56 | $ 149,316.00 | $ (6,788.44) |
| Delinquent Tax | 5,315.57 | 5,657.51 | - | 5,657.51 |
| Motor Vehicle Tax | 12,565.96 | 12,140.84 | 12,081.00 | 59.84 |
| Recreational Vehicle Tax | 171.61 | 166.19 | 167.00 | (0.81) |
| 16/20 M Truck Tax | 272.42 | 245.24 | 273.00 | (27.76) |
| Commercial Vehicle Tax | 464.49 | 485.25 | 445.00 | 40.25 |
| Watercraft Tax | 81.72 | 105.78 | 94.00 | 11.78 |
| Rental Excise Tax | 96.83 | 97.51 | 91.00 | 6.51 |
| In Lieu of Tax | 22.92 | 29.49 | - | 29.49 |
| Neighborhood Revitalization Rebates | (681.91) | (775.91) | (702.00) | (73.91) |
| Total Receipts | 159,368.41 | 160,679.46 | $ 161,765.00 | $ (1,085.54) |
| Expenditures | | | | |
| Economic Development | | | | |
| Contractual Services | 159,376.66 | 160,000.00 | $ 160,000.00 | $ - |
| Total Expenditures | 159,376.66 | 160,000.00 | $ 160,000.00 | $ - |
| Receipts Over(Under) Expenditures | (8.25) | 679.46 | | |
| Unencumbered Cash, Beginning | 8.25 | - | | |
| Unencumbered Cash, Ending | $ - | $ 679.46 | | |

**MONTGOMERY COUNTY, KANSAS**
**EMPLOYEE BENEFITS FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 2,758,163.23 | $ 3,967,289.40 | $ 4,164,261.00 | $ (196,971.60) |
| Delinquent Tax | 137,535.17 | 135,069.19 | - | 135,069.19 |
| Motor Vehicle Tax | 320,147.18 | 249,918.23 | 236,244.00 | 13,674.23 |
| Recreational Vehicle Tax | 4,372.90 | 3,417.92 | 3,273.00 | 144.92 |
| 16/20 M Truck Tax | 7,755.05 | 6,055.91 | 5,344.00 | 711.91 |
| Commercial Vehicle Tax | 11,570.50 | 9,584.47 | 8,709.00 | 875.47 |
| Watercraft Tax | 2,016.77 | 2,069.28 | 1,836.00 | 233.28 |
| Rental Excise Tax | 2,550.12 | 2,129.69 | 1,787.00 | 342.69 |
| In Lieu of Tax | 448.08 | 821.07 | - | 821.07 |
| Neighborhood Revitalization Rebates | (13,337.02) | (21,595.27) | (13,737.00) | (7,858.27) |
| Intergovernmental | | | | |
| Local Grants | 5,000.00 | - | - | - |
| Other Receipts | | | | |
| Reimbursed Expense | 2,883,792.18 | 2,427,692.46 | 2,950,000.00 | (522,307.54) |
| Total Receipts | 6,120,014.16 | 6,782,452.35 | $ 7,357,717.00 | $ (575,264.65) |
| Expenditures | | | | |
| General Government | | | | |
| Contractual Services | 5.00 | - | $ 125,000.00 | $ (125,000.00) |
| Health Insurance | 4,805,113.48 | 5,412,674.83 | 6,200,000.00 | (787,325.17) |
| KPERS | 894,717.81 | 910,304.42 | 900,448.00 | 9,856.42 |
| Life Insurance | 5,972.45 | 6,974.23 | 16,400.00 | (9,425.77) |
| Social Security | 715,385.24 | 595,201.98 | 570,340.00 | 24,861.98 |
| Unemployment | 10,685.22 | 18,063.51 | 108,500.00 | (90,436.49) |
| Workmen's Compensation | 90,937.56 | 243,596.00 | 208,335.00 | 35,261.00 |
| Total General Government | 6,522,816.76 | 7,186,814.97 | 8,129,023.00 | (942,208.03) |
| Total Expenditures | 6,522,816.76 | 7,186,814.97 | $ 8,129,023.00 | $ (942,208.03) |
| Receipts Over(Under) Expenditures | (402,802.60) | (404,362.62) | | |
| Unencumbered Cash, Beginning | 2,594,261.56 | 2,191,458.96 | | |
| Unencumbered Cash, Ending | $ 2,191,458.96 | $ 1,787,096.34 | | |

**MONTGOMERY COUNTY, KANSAS**
**HEALTH FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 223,773.56 | $ 415,746.28 | $ 436,323.00 | $ (20,576.72) |
| Delinquent Tax | 5,715.99 | 8,379.66 | - | 8,379.66 |
| Motor Vehicle Tax | 10,536.12 | 17,069.61 | 19,176.00 | (2,106.39) |
| Recreational Vehicle Tax | 143.89 | 234.33 | 266.00 | (31.67) |
| 16/20 M Truck Tax | 386.28 | 168.30 | 434.00 | (265.70) |
| Commercial Vehicle Tax | 338.36 | 753.12 | 707.00 | 46.12 |
| Watercraft Tax | 56.06 | 167.81 | 149.00 | 18.81 |
| Rental Excise Tax | 97.33 | 115.65 | 145.00 | (29.35) |
| In Lieu of Tax | 36.34 | 86.01 | - | 86.01 |
| Neighborhood Revitalization Rebates | (1,081.66) | (2,262.19) | (1,114.00) | (1,148.19) |
| Intergovernmental | | | | |
| Federal Grants | 326,319.06 | 204,328.00 | 197,000.00 | 7,328.00 |
| State Grants | 78,967.00 | 88,790.00 | - | 88,790.00 |
| Local Grants | - | 7,316.30 | - | 7,316.30 |
| Licenses, Fees, and Permits | | | | |
| Service Fees | 116,834.04 | 132,244.05 | - | 132,244.05 |
| Other Receipts | | | | |
| Reimbursed Expense | - | 1,462.50 | - | 1,462.50 |
| Total Receipts | 762,122.37 | 874,599.43 | $ 653,086.00 | $ 221,513.43 |
| Expenditures | | | | |
| Health | | | | |
| Personal Services | 470,903.91 | 376,946.01 | $ 558,954.00 | $ (182,007.99) |
| Contractual Services | 102,639.25 | 80,749.21 | 113,090.00 | (32,340.79) |
| Commodities | 157,282.46 | 103,966.14 | 126,500.00 | (22,533.86) |
| Capital Outlay | 32,894.60 | 13,923.07 | - | 13,923.07 |
| Total Certified Budget | | | 798,544.00 | (222,959.57) |
| Adjustments for Qualifying Budget Credits | | | 294,580.50 | (294,580.50) |
| Total Expenditures | 763,720.22 | 575,584.43 | $ 1,093,124.50 | $ (517,540.07) |
| Receipts Over(Under) Expenditures | (1,597.85) | 299,015.00 | | |
| Unencumbered Cash, Beginning | 383,303.88 | 381,706.03 | | |
| Unencumbered Cash, Ending | $ 381,706.03 | $ 680,721.03 | | |

**MONTGOMERY COUNTY, KANSAS**
**MENTAL HEALTH FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 90,450.89 | $ 89,727.35 | $ 94,055.00 | $ (4,327.65) |
| Delinquent Tax | 2,666.02 | 3,140.60 | - | 3,140.60 |
| Motor Vehicle Tax | 6,164.52 | 7,419.36 | 7,736.00 | (316.64) |
| Recreational Vehicle Tax | 84.23 | 101.65 | 107.00 | (5.35) |
| 16/20 M Truck Tax | 133.18 | 120.42 | 175.00 | (54.58) |
| Commercial Vehicle Tax | 227.99 | 308.36 | 285.00 | 23.36 |
| Watercraft Tax | 40.14 | 67.87 | 60.00 | 7.87 |
| Rental Excise Tax | 47.46 | 56.01 | 59.00 | (2.99) |
| In Lieu of Tax | 14.69 | 18.55 | - | 18.55 |
| Neighborhood Revitalization Rebates | (437.30) | (488.12) | (450.00) | (38.12) |
| Total Receipts | 99,391.82 | 100,472.05 | $ 102,027.00 | $ (1,554.95) |
| Expenditures | | | | |
| Health | | | | |
| Contractual Services | 99,397.11 | 100,000.00 | $ 100,000.00 | $ - |
| Total Expenditures | 99,397.11 | 100,000.00 | $ 100,000.00 | $ - |
| Receipts Over(Under) Expenditures | (5.29) | 472.05 | | |
| Unencumbered Cash, Beginning | 5.29 | - | | |
| Unencumbered Cash, Ending | $ - | $ 472.05 | | |

**MONTGOMERY COUNTY, KANSAS**
**INTELLECTUAL DISABILITY FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 44,208.33 | $ 49,603.81 | $ 52,326.00 | $ (2,722.19) |
| Delinquent Tax | 1,607.29 | 1,734.56 | - | 1,734.56 |
| Motor Vehicle Tax | 3,902.26 | 3,806.15 | 3,775.00 | 31.15 |
| Recreational Vehicle Tax | 53.31 | 52.11 | 52.00 | 0.11 |
| 16/20 M Truck Tax | 81.09 | 76.95 | 85.00 | (8.05) |
| Commercial Vehicle Tax | 145.37 | 152.09 | 139.00 | 13.09 |
| Watercraft Tax | 25.65 | 33.18 | 29.00 | 4.18 |
| Rental Excise Tax | 29.71 | 30.58 | 29.00 | 1.58 |
| In Lieu of Tax | 7.18 | 10.26 | - | 10.26 |
| Neighborhood Revitalization Rebates | (213.64) | (269.79) | (220.00) | (49.79) |
| Total Receipts | 49,846.55 | 55,229.90 | $ 56,215.00 | $ (985.10) |
| Expenditures | | | | |
| Health | | | | |
| Contractual Services | 49,849.13 | 55,000.00 | $ 55,000.00 | $ - |
| Total Expenditures | 49,849.13 | 55,000.00 | $ 55,000.00 | $ - |
| Receipts Over(Under) Expenditures | (2.58) | 229.90 | | |
| Unencumbered Cash, Beginning | 2.58 | - | | |
| Unencumbered Cash, Ending | $ - | $ 229.90 | | |

**MONTGOMERY COUNTY, KANSAS**
**NOXIOUS WEED FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 123,841.51 | $ 111,921.71 | $ 117,375.00 | $ (5,453.29) |
| Delinquent Tax | 5,026.61 | 4,991.64 | - | 4,991.64 |
| Motor Vehicle Tax | 11,916.13 | 10,781.74 | 10,597.00 | 184.74 |
| Recreational Vehicle Tax | 162.78 | 147.57 | 147.00 | 0.57 |
| 16/20 M Truck Tax | 279.04 | 227.72 | 240.00 | (12.28) |
| Commercial Vehicle Tax | 433.83 | 426.97 | 391.00 | 35.97 |
| Watercraft Tax | 75.82 | 92.90 | 82.00 | 10.90 |
| Rental Excise Tax | 93.94 | 87.80 | 80.00 | 7.80 |
| In Lieu of Tax | 20.12 | 23.17 | - | 23.17 |
| Neighborhood Revitalization Rebates | (598.61) | (609.07) | (616.00) | 6.93 |
| Other Receipts | | | | |
| Public Works - Chemicals | - | 73,109.80 | - | 73,109.80 |
| Reimbursed Expense | 72,582.09 | - | 72,000.00 | (72,000.00) |
| Operating Transfers from | | | | |
| General Fund | 10,200.00 | 10,200.00 | 10,200.00 | - |
| Total Cash Receipts | 224,033.26 | 211,401.95 | $ 210,496.00 | $ 905.95 |
| Expenditures | | | | |
| Agriculture | | | | |
| Personal Services | 72,934.86 | 79,066.31 | $ 73,382.00 | $ 5,684.31 |
| Contractual Services | 10,069.49 | 14,935.91 | 18,300.00 | (3,364.09) |
| Commodities | 140,918.28 | 91,791.80 | 145,600.00 | (53,808.20) |
| Capital Outlay | 445.78 | - | - | - |
| Total Expenditures | 224,368.41 | 185,794.02 | $ 237,282.00 | $ (51,487.98) |
| Receipts Over(Under) Expenditures | (335.15) | 25,607.93 | | |
| Unencumbered Cash, Beginning | 42,524.24 | 42,189.09 | | |
| Unencumbered Cash, Ending | $ 42,189.09 | $ 67,797.02 | | |

**MONTGOMERY COUNTY, KANSAS**
**ROAD AND BRIDGE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 4,329,343.63 | $ 4,722,142.20 | $ 4,955,747.00 | $ (233,604.80) |
| Delinquent Tax | 139,265.62 | 162,128.98 | - | 162,128.98 |
| Motor Vehicle Tax | 328,334.68 | 361,337.89 | 370,828.00 | (9,490.11) |
| Recreational Vehicle Tax | 4,484.93 | 4,950.07 | 5,138.00 | (187.93) |
| 16/20 M Truck Tax | 7,190.99 | 6,391.36 | 8,388.00 | (1,996.64) |
| Commercial Vehicle Tax | 12,113.35 | 14,806.38 | 13,671.00 | 1,135.38 |
| Watercraft Tax | 2,128.45 | 3,247.20 | 2,883.00 | 364.20 |
| Rental Excise Tax | 2,537.35 | 2,791.79 | 2,200.00 | 591.79 |
| In Lieu of Tax | 703.12 | 977.16 | 1,000.00 | (22.84) |
| Neighborhood Revitalization Rebates | (20,927.89) | (25,700.59) | (21,555.00) | (4,145.59) |
| Special Assessments | 6,932.47 | 2,773.06 | 9,500.00 | (6,726.94) |
| Intergovernmental | | | | |
| Federal Grants | 1,303.29 | 3,934.30 | - | 3,934.30 |
| State Grants | 1,892.75 | - | - | - |
| Special City and County Highway | 1,036,329.46 | 1,047,291.11 | 887,080.00 | 160,211.11 |
| County Equalization | - | - | 2,200.00 | (2,200.00) |
| Other Receipts | | | | |
| Miscellaneous | 9,473.39 | 18,298.85 | - | 18,298.85 |
| Reimbursed Expense | 6,733.13 | 115,579.43 | - | 115,579.43 |
| Total Receipts | 5,867,838.72 | 6,440,949.19 | $ 6,237,080.00 | $ 203,869.19 |

**MONTGOMERY COUNTY, KANSAS**
**ROAD AND BRIDGE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Expenditures | | | | |
| Public Works | | | | |
| Personal Services | $ 1,602,319.78 | $ 1,532,953.38 | $ 1,687,325.00 | $ (154,371.62) |
| Contractual Services | 109,601.64 | 157,613.42 | 251,700.00 | (94,086.58) |
| Commodities | 2,932,529.54 | 2,896,034.30 | 3,585,800.00 | (689,765.70) |
| Capital Outlay | 132,153.90 | 927,447.99 | 850,000.00 | 77,447.99 |
| Operating Transfers to: | | | | |
| Special Highway Fund | 625,000.00 | - | - | - |
| Special Machinery Fund | 600,000.00 | - | 200,000.00 | (200,000.00) |
| Total Certified Budget | | | 6,574,825.00 | (1,060,775.91) |
| Adjustments for Qualifying Budget Credits | | | 1,166,804.84 | (1,166,804.84) |
| Total Expenditures | 6,001,604.86 | 5,514,049.09 | $ 7,741,629.84 | $ (2,227,580.75) |
| Receipts Over(Under) Expenditures | (133,766.14) | 926,900.10 | | |
| Unencumbered Cash, Beginning | 458,617.10 | 324,850.96 | | |
| Unencumbered Cash, Ending | $ 324,850.96 | $ 1,251,751.06 | | |

**MONTGOMERY COUNTY, KANSAS**
**RURAL FIRE DISTRICT NO. 1 FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 486,175.24 | $ 646,393.57 | $ 663,219.00 | $ (16,825.43) |
| Delinquent Tax | 8,547.31 | 10,443.84 | - | 10,443.84 |
| Motor Vehicle Tax | 30,852.78 | 33,064.65 | 33,548.00 | (483.35) |
| Recreational Vehicle Tax | 540.36 | 548.29 | 618.00 | (69.71) |
| 16/20 M Truck Tax | 1,027.14 | 965.28 | 1,047.00 | (81.72) |
| Commercial Vehicle Tax | 1,231.63 | 1,390.17 | 1,340.00 | 50.17 |
| Watercraft Tax | 289.11 | 419.46 | 360.00 | 59.46 |
| Rental Excise Tax | 22.61 | 26.55 | 16.00 | 10.55 |
| Intergovernmental | | | | |
| Federal Grants | 8,571.07 | - | - | - |
| Other Receipts | | | | |
| Miscellaneous | 10.00 | 1,661.72 | - | 1,661.72 |
| Total Receipts | 537,267.25 | 694,913.53 | $ 700,148.00 | $ (5,234.47) |
| Expenditures | | | | |
| Public Safety | | | | |
| Personal Services | 124,632.33 | 178,001.21 | $ 175,000.00 | $ 3,001.21 |
| Contractual Services | 126,155.32 | 155,548.20 | 179,600.00 | (24,051.80) |
| Commodities | 98,129.16 | 82,760.22 | 82,000.00 | 760.22 |
| Capital Outlay | 26,240.90 | 5,156.90 | - | 5,156.90 |
| Operating Transfers to | | | | |
| Special Rural Fire Equipment Fund | 35,000.00 | 150,000.00 | 300,000.00 | (150,000.00) |
| Total Expenditures | 410,157.71 | 571,466.53 | $ 736,600.00 | $ (165,133.47) |
| Receipts Over(Under) Expenditures | 127,109.54 | 123,447.00 | | |
| Unencumbered Cash, Beginning | 101,615.64 | 228,725.18 | | |
| Unencumbered Cash, Ending | $ 228,725.18 | $ 352,172.18 | | |

**MONTGOMERY COUNTY, KANSAS**
**RURAL FIRE EMPLOYEE BENEFITS FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ (1.33) | $ 11,417.34 | $ 11,636.00 | $ (218.66) |
| Delinquent Tax | 60.24 | 72.61 | - | 72.61 |
| Motor Vehicle Tax | 205.32 | 41.96 | - | 41.96 |
| Recreational Vehicle Tax | 3.67 | 0.70 | - | 0.70 |
| 16/20 M Truck Tax | 5.60 | 6.61 | 7.00 | (0.39) |
| Commercial Vehicle Tax | 8.41 | 0.31 | - | 0.31 |
| Watercraft Tax | 1.91 | - | - | - |
| Rental Excise Tax | 0.14 | 0.09 | - | 0.09 |
| Total Receipts | 283.96 | 11,539.62 | $ 11,643.00 | $ (103.38) |
| Expenditures | | | | |
| Public Safety | | | | |
| Contractual Services | - | - | $ 1,200.00 | $ (1,200.00) |
| Health Insurance | - | - | 4,000.00 | (4,000.00) |
| KPERS | - | - | 3,800.00 | (3,800.00) |
| Social Security | - | - | 3,600.00 | (3,600.00) |
| Workmen's Compensation | - | - | 2,300.00 | (2,300.00) |
| Unemployment | 148.76 | - | 3,000.00 | (3,000.00) |
| Total Expenditures | 148.76 | - | $ 17,900.00 | $ (17,900.00) |
| Receipts Over(Under) Expenditures | 135.20 | 11,539.62 | | |
| Unencumbered Cash, Beginning | 29,955.89 | 30,091.09 | | |
| Unencumbered Cash, Ending | $ 30,091.09 | $ 41,630.71 | | |

**MONTGOMERY COUNTY, KANSAS**
**SERVICE PROGRAM FOR THE ELDERLY FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 16,140.42 | $ 56,414.63 | $ 59,281.00 | $ (2,866.37) |
| Delinquent Tax | 4,367.00 | 3,333.47 | - | 3,333.47 |
| Motor Vehicle Tax | 13,682.04 | 3,746.90 | 1,397.00 | 2,349.90 |
| Recreational Vehicle Tax | 186.88 | 50.68 | 19.00 | 31.68 |
| 16/20 M Truck Tax | 302.78 | 265.63 | 32.00 | 233.63 |
| Commercial Vehicle Tax | 503.79 | 73.55 | 52.00 | 21.55 |
| Watercraft Tax | 88.41 | 12.08 | 11.00 | 1.08 |
| Rental Excise Tax | 106.05 | 53.18 | 11.00 | 42.18 |
| In Lieu of Tax | 2.63 | 11.70 | - | 11.70 |
| Neighborhood Revitalization Rebates | (78.29) | (307.58) | (80.00) | (227.58) |
| Total Receipts | 35,301.71 | 63,654.24 | $ 60,723.00 | $ 2,931.24 |
| Expenditures | | | | |
| Social Services for Aged and Poor | | | | |
| Contractual Services | 109,793.00 | 117,317.49 | $ 185,000.00 | $ (67,682.51) |
| Total Expenditures | 109,793.00 | 117,317.49 | $ 185,000.00 | $ (67,682.51) |
| Receipts Over(Under) Expenditures | (74,491.29) | (53,663.25) | | |
| Unencumbered Cash, Beginning | 278,810.55 | 204,319.26 | | |
| Unencumbered Cash, Ending | $ 204,319.26 | $ 150,656.01 | | |

**MONTGOMERY COUNTY, KANSAS**
**SPECIAL ALCOHOL PROGRAM FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | $ 18,828.52 | $ 14,445.23 | $ 18,500.00 | $ (4,054.77) |
| Total Receipts | 18,828.52 | 14,445.23 | $ 18,500.00 | $ (4,054.77) |
| Expenditures | | | | |
| Health | | | | |
| Contractual Services | 21,343.83 | 14,502.52 | $ 18,678.00 | $ (4,175.48) |
| Total Expenditures | 21,343.83 | 14,502.52 | $ 18,678.00 | $ (4,175.48) |
| Receipts Over(Under) Expenditures | (2,515.31) | (57.29) | | |
| Unencumbered Cash, Beginning | 8,576.42 | 6,061.11 | | |
| Unencumbered Cash, Ending | $ 6,061.11 | $ 6,003.82 | | |

**MONTGOMERY COUNTY, KANSAS**
**SPECIAL BRIDGE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 2,012,024.01 | $ 802,015.85 | $ 841,778.00 | $ (39,762.15) |
| Delinquent Tax | 27,965.10 | 47,455.37 | - | 47,455.37 |
| Motor Vehicle Tax | 47,704.19 | 148,283.49 | 172,284.00 | (24,000.51) |
| Recreational Vehicle Tax | 651.71 | 2,037.08 | 2,387.00 | (349.92) |
| 16/20 M Truck Tax | 778.07 | 991.49 | 3,897.00 | (2,905.51) |
| Commercial Vehicle Tax | 1,845.98 | 6,730.84 | 6,351.00 | 379.84 |
| Watercraft Tax | 330.20 | 1,508.73 | 1,339.00 | 169.73 |
| Rental Excise Tax | 341.49 | 947.43 | 133.00 | 814.43 |
| In Lieu of Tax | 326.68 | 165.98 | - | 165.98 |
| Neighborhood Revitalization Rebates | (9,723.30) | (4,365.47) | (10,014.00) | 5,648.53 |
| Intergovernmental | | | | |
| State Grants | 150,000.00 | - | - | - |
| Other Receipts | | | | |
| Reimbursed Expense | - | 9,813.33 | - | 9,813.33 |
| Total Receipts | 2,232,244.13 | 1,015,584.12 | $ 1,018,155.00 | $ (2,570.88) |
| Expenditures | | | | |
| Public Works | | | | |
| Personal Services | 267,956.30 | 216,687.07 | $ 307,833.00 | $ (91,145.93) |
| Contractual Services | 755,120.40 | 988,810.29 | 1,800,000.00 | (811,189.71) |
| Commodities | 135,784.92 | 96,452.09 | 221,500.00 | (125,047.91) |
| Total Expenditures | 1,158,861.62 | 1,301,949.45 | $ 2,329,333.00 | $ (1,027,383.55) |
| Receipts Over(Under) Expenditures | 1,073,382.51 | (286,365.33) | | |
| Unencumbered Cash, Beginning | 1,297,352.46 | 2,370,734.97 | | |
| Unencumbered Cash, Ending | $ 2,370,734.97 | $ 2,084,369.64 | | |

**MONTGOMERY COUNTY, KANSAS**
**SPECIAL LIABILITY FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ (8.17) | $ (14.58) | $ - | $ (14.58) |
| Delinquent Tax | 540.94 | 306.94 | - | 306.94 |
| Motor Vehicle Tax | 1,581.60 | 299.68 | - | 299.68 |
| Recreational Vehicle Tax | 21.62 | 4.00 | - | 4.00 |
| 16/20 M Truck Tax | 37.07 | 30.21 | - | 30.21 |
| Commercial Vehicle Tax | 57.60 | 2.26 | - | 2.26 |
| Watercraft Tax | 10.02 | - | - | - |
| Rental Excise Tax | 12.45 | 5.34 | - | 5.34 |
| Total Receipts | 2,253.13 | 633.85 | $ - | $ 633.85 |
| Expenditures | | | | |
| Operating Transfer to | | | | |
| Risk Management Reserve Fund | 21,932.22 | - | $ - | $ - |
| Total Expenditures | 21,932.22 | - | $ - | $ - |
| Receipts Over(Under) Expenditures | (19,679.09) | 633.85 | | |
| Unencumbered Cash, Beginning | 38,635.40 | 18,956.31 | | |
| Unencumbered Cash, Ending | $ 18,956.31 | $ 19,590.16 | | |

**MONTGOMERY COUNTY, KANSAS**
**SPECIAL PARK AND RECREATION FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | $ 18,828.52 | $ 14,445.24 | $ 19,400.00 | $ (4,954.76) |
| Total Receipts | 18,828.52 | 14,445.24 | $ 19,400.00 | $ (4,954.76) |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Contractual Services | 21,093.82 | 15,002.54 | $ 21,297.00 | $ (6,294.46) |
| Total Expenditures | 21,093.82 | 15,002.54 | $ 21,297.00 | $ (6,294.46) |
| Receipts Over(Under) Expenditures | (2,265.30) | (557.30) | | |
| Unencumbered Cash, Beginning | 6,976.42 | 4,711.12 | | |
| Unencumbered Cash, Ending | $ 4,711.12 | $ 4,153.82 | | |

**MONTGOMERY COUNTY, KANSAS**
**TOURISM AND CONVENTION PROMOTION FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Transient Guest Tax | $ 389,777.22 | $ 404,560.62 | $ 350,000.00 | $ 54,560.62 |
| Total Receipts | 389,777.22 | 404,560.62 | $ 350,000.00 | $ 54,560.62 |
| Expenditures | | | | |
| Economic Development | | | | |
| Contractual Services | 374,999.98 | 350,000.00 | $ 350,000.00 | $ - |
| Total Expenditures | 374,999.98 | 350,000.00 | $ 350,000.00 | $ - |
| Receipts Over(Under) Expenditures | 14,777.24 | 54,560.62 | | |
| Unencumbered Cash, Beginning | - | 14,777.24 | | |
| Unencumbered Cash, Ending | $ 14,777.24 | $ 69,337.86 | | |

**MONTGOMERY COUNTY, KANSAS**
**SPECIAL EQUIPMENT RESERVE FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Capital Expenditures | | |
| Capital Outlay | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 10,371.09 | 10,371.09 |
| Unencumbered Cash, Ending | $ 10,371.09 | $ 10,371.09 |

**MONTGOMERY COUNTY, KANSAS**
**RISK MANAGEMENT RESERVE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Operating Transfers from: | | | | |
| Solid Waste Fund | $ - | $ 55,529.37 | $ - | $ 55,529.37 |
| Special Liability Fund | 21,932.22 | - | - | - |
| Total Receipts | 21,932.22 | 55,529.37 | $ - | $ 55,529.37 |
| Expenditures | | | | |
| General Government | | | | |
| Contractual Services | 9,224.36 | - | $ 505,768.00 | $ (505,768.00) |
| Total Expenditures | 9,224.36 | - | $ 505,768.00 | $ (505,768.00) |
| Receipts Over(Under) Expenditures | 12,707.86 | 55,529.37 | | |
| Unencumbered Cash, Beginning | 451,667.94 | 464,375.80 | | |
| Unencumbered Cash, Ending | $ 464,375.80 | $ 519,905.17 | | |

**MONTGOMERY COUNTY, KANSAS**
**SPECIAL NOXIOUS WEED FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Operating Transfers from Noxious Weed Fund | $ - | $ - | $ - | $ - |
| Total Receipts | - | - | $ - | $ - |
| Expenditures | | | | |
| Agriculture | | | | |
| Capital Outlay | 71,360.00 | 9,445.00 | $ 55,525.00 | $ (46,080.00) |
| Total Expenditures | 71,360.00 | 9,445.00 | $ 55,525.00 | $ (46,080.00) |
| Receipts Over(Under) Expenditures | (71,360.00) | (9,445.00) | | |
| Unencumbered Cash, Beginning | 160,524.72 | 89,164.72 | | |
| Unencumbered Cash, Ending | $ 89,164.72 | $ 79,719.72 | | |

**MONTGOMERY COUNTY, KANSAS**
**SPECIAL HIGHWAY FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| Federal Aid | $ 450,454.35 | $ - |
| State Aid | 225,073.48 | 163,772.75 |
| Other Receipts | | |
| Miscellaneous | 200.00 | - |
| Operating Transfers from | | |
| Road and Bridge Fund | 625,000.00 | - |
| Total Receipts | 1,300,727.83 | 163,772.75 |
| Expenditures | | |
| Public Works | | |
| Commodities | 559,016.58 | 351,034.00 |
| Total Expenditures | 559,016.58 | 351,034.00 |
| Receipts Over(Under) Expenditures | 741,711.25 | (187,261.25) |
| Unencumbered Cash, Beginning | 895,687.39 | 1,637,398.64 |
| Unencumbered Cash, Ending | $ 1,637,398.64 | $ 1,450,137.39 |

**MONTGOMERY COUNTY, KANSAS**
**SPECIAL MACHINERY FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Use of Money and Property | | |
| Sale of Assets | $ - | $ 111,150.00 |
| Insurance Claim | - | 112,107.70 |
| Operating Transfers from | | |
| Road and Bridge Fund | 600,000.00 | - |
| Total Receipts | 600,000.00 | 223,257.70 |
| Expenditures | | |
| Public Works | | |
| Capital Outlay | 536,083.15 | - |
| Total Expenditures | 536,083.15 | - |
| Receipts Over(Under) Expenditures | 63,916.85 | 223,257.70 |
| Unencumbered Cash, Beginning | 577,278.90 | 641,195.75 |
| Unencumbered Cash, Ending | $ 641,195.75 | $ 864,453.45 |

**MONTGOMERY COUNTY, KANSAS**
**SPECIAL RURAL FIRE EQUIPMENT FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Operating Transfers from | | | | |
| Rural Fire District No. 1 Fund | $ 35,000.00 | $ 150,000.00 | $ 300,000.00 | $ 150,000.00 |
| Total Receipts | 35,000.00 | 150,000.00 | $ 300,000.00 | $ 150,000.00 |
| Expenditures | | | | |
| Public Safety | | | | |
| Commodities | 63.58 | - | $ - | $ - |
| Capital Outlay | 184,747.81 | 53,263.33 | 300,000.00 | (246,736.67) |
| Total Expenditures | 184,811.39 | 53,263.33 | $ 300,000.00 | $ (246,736.67) |
| Receipts Over(Under) Expenditures | (149,811.39) | 96,736.67 | | |
| Unencumbered Cash, Beginning | 186,770.88 | 36,959.49 | | |
| Unencumbered Cash, Ending | $ 36,959.49 | $ 133,696.16 | | |

**MONTGOMERY COUNTY, KANSAS**
**SEWER DISTRICT NO. 1 FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Wastewater | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 13,315.88 | 13,315.88 |
| Unencumbered Cash, Ending | $ 13,315.88 | $ 13,315.88 |

**MONTGOMERY COUNTY, KANSAS**
**SEWER DISTRICT NO. 2 FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Reimbursed Expense | $ 8,028.46 | $ - |
| Total Receipts | 8,028.46 | - |
| Expenditures | | |
| Wastewater | | |
| Contractual Services | 16,056.92 | - |
| Total Expenditures | 16,056.92 | - |
| Receipts Over(Under) Expenditures | (8,028.46) | - |
| Unencumbered Cash, Beginning | 44,930.94 | 36,902.48 |
| Unencumbered Cash, Ending | $ 36,902.48 | $ 36,902.48 |

**MONTGOMERY COUNTY, KANSAS**
**SEWER DISTRICT NO. 5 SPECIAL ASSESSMENTS FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Taxes and Shared Receipts | | |
| Delinquent Tax | $ 814.00 | $ - |
| Special Assessments | 220.00 | - |
| Total Receipts | 1,034.00 | - |
| Expenditures | | |
| Special Assessments Refunded | 2,050.40 | - |
| Total Expenditures | 2,050.40 | - |
| Receipts Over(Under) Expenditures | (1,016.40) | - |
| Unencumbered Cash, Beginning | 1,016.40 | - |
| Unencumbered Cash, Ending | $ - | $ - |

**MONTGOMERY COUNTY, KANSAS**
**EMERGENCY TELEPHONE SERVICE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Licenses, Fees, and Permits | | | | |
| Emergency Telephone Tax | $ - | $ - | $ - | $ - |
| Total Receipts | - | - | $ - | $ - |
| Expenditures | | | | |
| Public Safety | | | | |
| Contractual Services | - | - | $ - | $ - |
| Total Expenditures | - | - | $ - | $ - |
| Receipts Over(Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | 283.60 | 283.60 | | |
| Unencumbered Cash, Ending | $ 283.60 | $ 283.60 | | |

**MONTGOMERY COUNTY, KANSAS**
**MOTOR VEHICLE OPERATING FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grants | $ 1,050.00 | $ 2,100.00 |
| Licenses, Fees, and Permits | | |
| Officer Fees | 231,253.25 | 229,237.49 |
| Operating Transfers from | | |
| General Fund | 16,000.00 | 53,142.70 |
| Total Receipts | 248,303.25 | 284,480.19 |
| Expenditures | | |
| General Government | | |
| Personal Services | 227,941.49 | 203,817.16 |
| Contractual Services | 28,738.60 | 48,926.42 |
| Total Expenditures | 256,680.09 | 252,743.58 |
| Receipts Over(Under) Expenditures | (8,376.84) | 31,736.61 |
| Unencumbered Cash, Beginning | (2,787.77) | (11,164.61) |
| Unencumbered Cash, Ending | $ (11,164.61) | $ 20,572.00 |

**MONTGOMERY COUNTY, KANSAS**
**COUNTY TREASURER'S TECHNOLOGY FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Cash | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 7,172.50 | $ 7,512.75 |
| Use of Money and Property | | |
| Interest on Investments | 187.96 | 173.75 |
| Total Receipts | 7,360.46 | 7,686.50 |
| Expenditures | | |
| General Government | | |
| Commodities | 8,746.29 | 4,389.39 |
| Operating Transfers to | | |
| County Clerk's Technology Fund | - | 1,862.60 |
| Total Expenditures | 8,746.29 | 6,251.99 |
| Receipts Over(Under) Expenditures | (1,385.83) | 1,434.51 |
| Unencumbered Cash, Beginning | 4,142.05 | 2,756.22 |
| Unencumbered Cash, Ending | $ 2,756.22 | $ 4,190.73 |

**MONTGOMERY COUNTY, KANSAS**
**CONCEAL AND CARRY PERMIT FEES FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 1,235.00 | $ 1,137.50 |
| Total Receipts | 1,235.00 | 1,137.50 |
| Expenditures | | |
| Public Safety | | |
| Commodities | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | 1,235.00 | 1,137.50 |
| Unencumbered Cash, Beginning | 8,314.74 | 9,549.74 |
| Unencumbered Cash, Ending | $ 9,549.74 | $ 10,687.24 |

**MONTGOMERY COUNTY, KANSAS**
**REGISTER OF DEEDS TECHNOLOGY FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 28,666.00 | $ 30,282.75 |
| Use of Money and Property | | |
| Interest on Investments | 1,428.11 | 2,145.54 |
| Total Receipts | 30,094.11 | 32,428.29 |
| Expenditures | | |
| General Government | | |
| Contractual Services | 18,470.47 | 18,511.74 |
| Total Expenditures | 18,470.47 | 18,511.74 |
| Receipts Over(Under) Expenditures | 11,623.64 | 13,916.55 |
| Unencumbered Cash, Beginning | 32,703.73 | 44,327.37 |
| Unencumbered Cash, Ending | $ 44,327.37 | $ 58,243.92 |

**MONTGOMERY COUNTY, KANSAS**
**COUNTY CLERK'S TECHNOLOGY FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 7,172.50 | $ 7,512.75 |
| Use of Money and Property | | |
| Interest on Investments | 618.18 | 792.04 |
| Operating Transfer from | | |
| Country Treasurer's Technology Fund | - | 1,862.60 |
| Total Receipts | 7,790.68 | 10,167.39 |
| Expenditures | | |
| General Government | | |
| Commodities | 4,541.24 | 16,368.60 |
| Total Expenditures | 4,541.24 | 16,368.60 |
| Receipts Over(Under) Expenditures | 3,249.44 | (6,201.21) |
| Unencumbered Cash, Beginning | 17,365.80 | 20,615.24 |
| Unencumbered Cash, Ending | $ 20,615.24 | $ 14,414.03 |

**MONTGOMERY COUNTY, KANSAS**
**COMMUNITY CORRECTIONS GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grant | $ 607,992.19 | $ 481,793.08 |
| Other Receipts | | |
| Miscellaneous | 13,803.80 | 11,517.00 |
| Total Receipts | 621,795.99 | 493,310.08 |
| Expenditures | | |
| Public Safety | | |
| Personal Services | 350,875.19 | 393,630.04 |
| Contractual Services | 28,356.59 | 39,024.11 |
| Commodities | 9,309.90 | 5,664.57 |
| Capital Outlay | - | 145.50 |
| Health Insurance | 56,701.04 | 103,728.79 |
| KPERS | 31,153.06 | 38,469.08 |
| Social Security | 24,603.31 | 21,653.70 |
| Unemployment | 1,077.83 | (500.65) |
| Workmen's Compensation | 49,858.60 | 3,000.84 |
| Operating Transfers to Community Correction Supervisor Fees Fund | - | 79,606.16 |
| Total Expenditures | 551,935.52 | 684,422.14 |
| Receipts Over(Under) Expenditures | 69,860.47 | (191,112.06) |
| Unencumbered Cash, Beginning | 293,698.60 | 363,559.07 |
| Unencumbered Cash, Ending | $ 363,559.07 | $ 172,447.01 |

**MONTGOMERY COUNTY, KANSAS**
**COMMUNITY CORRECTIONS SUPERVISOR FEES FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | $ - | $ 2,892.65 |
| Operating Transfers from | | |
| Community Corrections Grant Fund | - | 79,606.16 |
| Total Receipts | - | 82,498.81 |
| Expenditures | | |
| Public Safety | | |
| Commodities | - | 19.50 |
| Total Expenditures | - | 19.50 |
| Receipts Over(Under) Expenditures | - | 82,479.31 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ 82,479.31 |

**MONTGOMERY COUNTY, KANSAS**
**D.A.R.E. GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 19.32 | 19.32 |
| Unencumbered Cash, Ending | $ 19.32 | $ 19.32 |

**MONTGOMERY COUNTY, KANSAS**
**MONTGOMERY COUNTY SHERIFF'S OFFICE RESERVE FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | $ - | $ 21,816.23 |
| Total Receipts | - | 21,816.23 |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | - | 271.92 |
| Commodities | - | 13,518.55 |
| Total Expenditures | - | 13,790.47 |
| Receipts Over(Under) Expenditures | - | 8,025.76 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ 8,025.76 |

**MONTGOMERY COUNTY, KANSAS**
**VICTIM WITNESS PROGRAM FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| General Government | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 162.17 | 162.17 |
| Unencumbered Cash, Ending | $ 162.17 | $ 162.17 |

**MONTGOMERY COUNTY, KANSAS**
**INDIGENT INMATES - DOC FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Public Safety | | |
| Commodities | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 919.60 | 919.60 |
| Unencumbered Cash, Ending | $ 919.60 | $ 919.60 |

**MONTGOMERY COUNTY, KANSAS**
**CDBG MICRO LOAN FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Use of Money and Property | | |
| Interest on Investments | $ 2,947.87 | $ 3,192.84 |
| Loan Repayment | 27,859.59 | 8,007.98 |
| Total Receipts | 30,807.46 | 11,200.82 |
| Expenditures | | |
| Economic Development | | |
| Contractual Services | 58.98 | 101,569.18 |
| Total Expenditures | 58.98 | 101,569.18 |
| Receipts Over(Under) Expenditures | 30,748.48 | (90,368.36) |
| Unencumbered Cash, Beginning | 66,011.63 | 96,760.11 |
| Unencumbered Cash, Ending | $ 96,760.11 | $ 6,391.75 |

**MONTGOMERY COUNTY, KANSAS**
**FEMA - FLOOD BUYOUT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Capital Expenditures | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 6,035.32 | 6,035.32 |
| Unencumbered Cash, Ending | $ 6,035.32 | $ 6,035.32 |

**MONTGOMERY COUNTY, KANSAS**
**HMTA GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Capital Expenditures | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 124.25 | 124.25 |
| Unencumbered Cash, Ending | $ 124.25 | $ 124.25 |

**MONTGOMERY COUNTY, KANSAS**
**FEMA GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Capital Expenditures | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 19,053.49 | 19,053.49 |
| Unencumbered Cash, Ending | $ 19,053.49 | $ 19,053.49 |

**MONTGOMERY COUNTY, KANSAS**
**EDA GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Capital Expenditures | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 1,176.42 | 1,176.42 |
| Unencumbered Cash, Ending | $ 1,176.42 | $ 1,176.42 |

**MONTGOMERY COUNTY, KANSAS**
**CDBG - RURAL WATER DISTRICT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Capital Expenditures | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 1.00 | 1.00 |
| Unencumbered Cash, Ending | $ 1.00 | $ 1.00 |

**MONTGOMERY COUNTY, KANSAS**
**EMERGENCY PREPAREDNESS PLANNING GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | $ - | $ 28,322.00 |
| Total Receipts | - | 28,322.00 |
| Expenditures | | |
| Public Safety | | |
| Commodities | 54,777.12 | - |
| Operating Transfers to | | |
| General Fund | - | 28,322.00 |
| Total Expenditures | 54,777.12 | 28,322.00 |
| Receipts Over(Under) Expenditures | (54,777.12) | - |
| Unencumbered Cash, Beginning | 55,221.22 | 444.10 |
| Unencumbered Cash, Ending | $ 444.10 | $ 444.10 |

**MONTGOMERY COUNTY, KANSAS**
**JUVENILE JUSTICE AUTHORITY FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 498.45 | 498.45 |
| Unencumbered Cash, Ending | $ 498.45 | $ 498.45 |

**MONTGOMERY COUNTY, KANSAS**
**JJA - CASE MANAGEMENT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grant | $ 47,523.35 | $ 16,696.76 |
| Other Receipts | | |
| Miscellaneous | - | 50.00 |
| Total Receipts | 47,523.35 | 16,746.76 |
| Expenditures | | |
| Public Safety | | |
| Personal Services | 30,205.76 | 46,953.75 |
| Contractual Services | 6,797.74 | 11,076.36 |
| Commodities | 310.92 | 43.97 |
| Capital Outlay | 335.24 | 16.05 |
| Health Insurance | 5,562.24 | 2,737.38 |
| Total Expenditures | 43,211.90 | 60,827.51 |
| Receipts Over(Under) Expenditures | 4,311.45 | (44,080.75) |
| Unencumbered Cash, Beginning | 16,675.34 | 20,986.79 |
| Unencumbered Cash, Ending | $ 20,986.79 | $ (23,093.96) |

**MONTGOMERY COUNTY, KANSAS**
**JJA - JUVENILE INTAKE/ASSESSMENT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grant | $ 355,479.02 | $ 388,729.46 |
| Total Receipts | 355,479.02 | 388,729.46 |
| Expenditures | | |
| Public Safety | | |
| Personal Services | 208,903.43 | 201,990.87 |
| Contractual Services | 35,630.92 | 27,583.79 |
| Commodities | 1,994.85 | 2,091.76 |
| Capital Outlay | 8,030.70 | 697.34 |
| Health Insurance | 76,771.11 | 51,770.79 |
| Total Expenditures | 331,331.01 | 284,134.55 |
| Receipts Over(Under) Expenditures | 24,148.01 | 104,594.91 |
| Unencumbered Cash, Beginning | 49,187.91 | 73,335.92 |
| Unencumbered Cash, Ending | $ 73,335.92 | $ 177,930.83 |

**MONTGOMERY COUNTY, KANSAS**
**JJA - JUVENILE INTENSIVE SUPERVISION FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grant | $ 220,330.53 | $ 278,285.06 |
| Total Receipts | 220,330.53 | 278,285.06 |
| Expenditures | | |
| Public Safety | | |
| Personal Services | 185,147.03 | 141,601.21 |
| Contractual Services | 17,683.88 | 16,382.71 |
| Commodities | 1,628.81 | 1,414.04 |
| Capital Outlay | 2,725.41 | 89.14 |
| Health Insurance | 51,036.16 | 35,304.22 |
| Total Expenditures | 258,221.29 | 194,791.32 |
| Receipts Over(Under) Expenditures | (37,890.76) | 83,493.74 |
| Unencumbered Cash, Beginning | 19,127.17 | (18,763.59) |
| Unencumbered Cash, Ending | $ (18,763.59) | $ 64,730.15 |

**MONTGOMERY COUNTY, KANSAS**
**JJA - JUVENILE IMMEDIATE INTERVENTION FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grant | $ 95,040.18 | $ 117,470.59 |
| Other Receipts | | |
| Miscellaneous | 825.00 | 425.00 |
| Total Receipts | 95,865.18 | 117,895.59 |
| Expenditures | | |
| Public Safety | | |
| Personal Services | 77,863.35 | 71,131.73 |
| Contractual Services | 11,886.66 | 11,661.89 |
| Commodities | 579.70 | 626.44 |
| Capital Outlay | 1,660.80 | 166.30 |
| Health Insurance | 9,337.28 | 6,061.07 |
| Total Expenditures | 101,327.79 | 89,647.43 |
| Receipts Over(Under) Expenditures | (5,462.61) | 28,248.16 |
| Unencumbered Cash, Beginning | 34,436.39 | 28,973.78 |
| Unencumbered Cash, Ending | $ 28,973.78 | $ 57,221.94 |

**MONTGOMERY COUNTY, KANSAS**
**JJA - JUVENILE DAY REPORTING FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grant | $ 94,709.22 | $ - |
| Total Receipts | 94,709.22 | - |
| Expenditures | | |
| Public Safety | | |
| Personal Services | 17,313.15 | 26,772.72 |
| Contractual Services | 7,960.79 | - |
| Commodities | 58.68 | - |
| Health Insurance | 13,155.78 | 6,970.22 |
| Total Expenditures | 38,488.40 | 33,742.94 |
| Receipts Over(Under) Expenditures | 56,220.82 | (33,742.94) |
| Unencumbered Cash, Beginning | 10,702.03 | 66,922.85 |
| Unencumbered Cash, Ending | $ 66,922.85 | $ 33,179.91 |

**MONTGOMERY COUNTY, KANSAS**
**JJA - JUVENILE ADOLESCENT TREATMENT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grant | $ 172,159.25 | $ - |
| Total Receipts | 172,159.25 | - |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | 15,219.25 | 71,770.00 |
| Total Expenditures | 15,219.25 | 71,770.00 |
| Receipts Over(Under) Expenditures | 156,940.00 | (71,770.00) |
| Unencumbered Cash, Beginning | - | 156,940.00 |
| Unencumbered Cash, Ending | $ 156,940.00 | $ 85,170.00 |

**MONTGOMERY COUNTY, KANSAS**
**JJA - JUVENILE PROGRAM SPECIALIST FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grant | $ 131,009.96 | $ - |
| Operating Transfer from | | |
| JJA - Juvenile In Home Therapy Fund | 26,742.64 | - |
| Total Receipts | 157,752.60 | - |
| Expenditures | | |
| Public Safety | | |
| Personal Services | 35,232.43 | 43,150.07 |
| Contractual Services | 38,654.12 | 810.24 |
| Commodities | 376.84 | 922.24 |
| Capital Outlay | 75.29 | - |
| Health Insurance | 7,201.62 | 6,387.22 |
| Total Expenditures | 81,540.30 | 51,269.77 |
| Receipts Over(Under) Expenditures | 76,212.30 | (51,269.77) |
| Unencumbered Cash, Beginning | 53,035.05 | 129,247.35 |
| Unencumbered Cash, Ending | $ 129,247.35 | $ 77,977.58 |

**MONTGOMERY COUNTY, KANSAS**
**JJA - JUVENILE IN HOME THERAPY FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grant | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | 21,114.36 | - |
| Operating Transfer to | | |
| JJA - Juvenile Program Specialist Fund | 26,742.64 | - |
| Total Expenditures | 47,857.00 | - |
| Receipts Over(Under) Expenditures | (47,857.00) | - |
| Unencumbered Cash, Beginning | 47,857.00 | - |
| Unencumbered Cash, Ending | $ - | $ - |

**MONTGOMERY COUNTY, KANSAS**
**JJA - JUVENILE BEHAVIOR HEALTH FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grant | $ 50,000.00 | $ - |
| Total Receipts | 50,000.00 | - |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | 50,000.00 | - |
| Unencumbered Cash, Beginning | - | 50,000.00 |
| Unencumbered Cash, Ending | $ 50,000.00 | $ 50,000.00 |

**MONTGOMERY COUNTY, KANSAS**
**CORONAVIRUS RELIEF GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | 308,797.71 | 2,914,383.89 |
| Operating Transfers to: | | |
| General Fund | - | 14,000.00 |
| Economic Development Incentive Fund | - | 719,717.50 |
| Total Expenditures | 308,797.71 | 3,648,101.39 |
| Receipts Over(Under) Expenditures | (308,797.71) | (3,648,101.39) |
| Unencumbered Cash, Beginning | 4,053,268.55 | 3,744,470.84 |
| Unencumbered Cash, Ending | $ 3,744,470.84 | $ 96,369.45 |

**MONTGOMERY COUNTY, KANSAS**
**ECONOMIC DEVELOPMENT INCENTIVE FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Operating Transfers from | | |
| Coronavirus Relief Grant Fund | $ - | $ 719,717.50 |
| Total Receipts | - | 719,717.50 |
| Expenditures | | |
| General Government | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | 719,717.50 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ 719,717.50 |

**MONTGOMERY COUNTY, KANSAS**
**LATCF GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | $ 131,262.96 | $ - |
| Total Receipts | 131,262.96 | - |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | 12,400.00 | 118,862.96 |
| Total Expenditures | 12,400.00 | 118,862.96 |
| Receipts Over(Under) Expenditures | 118,862.96 | (118,862.96) |
| Unencumbered Cash, Beginning | - | 118,862.96 |
| Unencumbered Cash, Ending | $ 118,862.96 | $ - |

**MONTGOMERY COUNTY, KANSAS**
**OPIOID FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Opioid Settlement | $ 79,206.64 | $ 89,319.71 |
| Operating Transfers from | | |
| General Fund | 5,891.41 | - |
| Total Receipts | 85,098.05 | 89,319.71 |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | 1,710.00 | 68,049.94 |
| Commodities | 632.11 | 7,167.27 |
| Total Expenditures | 2,342.11 | 75,217.21 |
| Receipts Over(Under) Expenditures | 82,755.94 | 14,102.50 |
| Unencumbered Cash, Beginning | - | 82,755.94 |
| Unencumbered Cash, Ending | $ 82,755.94 | $ 96,858.44 |

**MONTGOMERY COUNTY, KANSAS**
**KDADS GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grants | $ - | $ 284,503.93 |
| Operating Transfers from | | |
| General Fund | - | 86,509.34 |
| Total Receipts | - | 371,013.27 |
| Expenditures | | |
| Public Safety | | |
| Commodities | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | 371,013.27 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ 371,013.27 |

**MONTGOMERY COUNTY, KANSAS**
**OTHER GRANTS FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | $ 62,994.45 | $ 119,302.49 |
| State Grants | 27,409.56 | 34,931.07 |
| Total Receipts | 90,404.01 | 154,233.56 |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | 58,498.05 | 131,028.40 |
| Commodities | 17,869.93 | 11,327.55 |
| Capital Outlay | 6,896.80 | 7,305.02 |
| Total Expenditures | 83,264.78 | 149,660.97 |
| Receipts Over(Under) Expenditures | 7,139.23 | 4,572.59 |
| Unencumbered Cash, Beginning | 1,798.76 | 8,937.99 |
| Unencumbered Cash, Ending | $ 8,937.99 | $ 13,510.58 |

**MONTGOMERY COUNTY, KANSAS**
**RURAL HEALTH INITIATIVE GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | $ - | $ 1,763,431.46 |
| Total Receipts | - | 1,763,431.46 |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | - | 881,715.73 |
| Total Expenditures | - | 881,715.73 |
| Receipts Over(Under) Expenditures | - | 881,715.73 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ 881,715.73 |

**MONTGOMERY COUNTY, KANSAS**
**SEWER DISTRICT NO. 4 BOND AND INTEREST FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Use of Money and Property | | |
| Interest on Investments | $ 108.71 | $ 129.51 |
| Total Receipts | 108.71 | 129.51 |
| Expenditures | | |
| Debt Service | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | 108.71 | 129.51 |
| Unencumbered Cash, Beginning | 3,027.31 | 3,136.02 |
| Unencumbered Cash, Ending | $ 3,136.02 | $ 3,265.53 |

**MONTGOMERY COUNTY, KANSAS**
**NO FUND WARRANTS FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Delinquent Tax | $ 4.35 | $ 3.11 | $ - | $ 3.11 |
| Total Receipts | 4.35 | 3.11 | $ - | $ 3.11 |
| Expenditures | | | | |
| Operating Transfers to | | | | |
| Risk Management Reserve Fund | - | - | $ - | $ - |
| Total Expenditures | - | - | $ - | $ - |
| Receipts Over(Under) Expenditures | 4.35 | 3.11 | | |
| Unencumbered Cash, Beginning | 15,453.64 | 15,457.99 | | |
| Unencumbered Cash, Ending | $ 15,457.99 | $ 15,461.10 | | |

**MONTGOMERY COUNTY, KANSAS**
**JUDICIAL CENTER CAPITAL PROJECT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Public Safety | | |
| Capital Outlay | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 62,218.64 | 62,218.64 |
| Unencumbered Cash, Ending | $ 62,218.64 | $ 62,218.64 |

**MONTGOMERY COUNTY, KANSAS**
**SOLID WASTE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Use of Money and Property | | | | |
| Utility Collections | $ - | $ - | $ - | $ - |
| Total Receipts | - | - | $ - | $ - |
| Expenditures | | | | |
| Operating Transfer to | | | | |
| Risk Management Reserve Fund | - | 55,529.37 | $ - | $ 55,529.37 |
| Total Expenditures | - | 55,529.37 | $ - | $ 55,529.37 |
| Receipts Over(Under) Expenditures | - | (55,529.37) | | |
| Unencumbered Cash, Beginning | 55,529.37 | 55,529.37 | | |
| Unencumbered Cash, Ending | $ 55,529.37 | $ - | | |

**MONTGOMERY COUNTY, KANSAS**
**PROSECUTING ATTORNEY TRAINING FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Court Fees | $ 3,669.46 | $ 3,728.91 |
| Total Receipts | 3,669.46 | 3,728.91 |
| Expenditures | | |
| General Government | | |
| Contractual Services | 2,087.62 | 1,799.16 |
| Total Expenditures | 2,087.62 | 1,799.16 |
| Receipts Over(Under) Expenditures | 1,581.84 | 1,929.75 |
| Unencumbered Cash, Beginning | 8,107.07 | 9,688.91 |
| Unencumbered Cash, Ending | $ 9,688.91 | $ 11,618.66 |

**MONTGOMERY COUNTY, KANSAS**
**SPECIAL LAW ENFORCEMENT TRUST FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Intergovernmental | | | | |
| Federal Grants | $ - | $ 1,419.00 | $ - | $ 1,419.00 |
| Drug Payments | 1,816.87 | - | - | - |
| Licenses, Fees, and Permits | | | | |
| Officer Fees | 32,157.80 | - | - | - |
| Other Receipts | | | | |
| Sale of Confiscations | - | - | 50,000.00 | (50,000.00) |
| Total Receipts | 33,974.67 | 1,419.00 | $ 50,000.00 | $ (48,581.00) |
| Expenditures | | | | |
| Public Safety | | | | |
| Contractual Services | 667.50 | 6,682.47 | $ 77,155.00 | $ (70,472.53) |
| Commodities | 21,624.31 | 7,307.02 | - | 7,307.02 |
| Total Expenditures | 22,291.81 | 13,989.49 | $ 77,155.00 | $ (63,165.51) |
| Receipts Over(Under) Expenditures | 11,682.86 | (12,570.49) | | |
| Unencumbered Cash, Beginning | 52,903.05 | 64,585.91 | | |
| Unencumbered Cash, Ending | $ 64,585.91 | $ 52,015.42 | | |

**MONTGOMERY COUNTY, KANSAS**
**REGISTERED OFFENDERS FEES FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 17,964.00 | $ 17,051.00 |
| Total Receipts | 17,964.00 | 17,051.00 |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | - | 6,895.68 |
| Commodities | 8,329.93 | 16,102.01 |
| Total Expenditures | 8,329.93 | 22,997.69 |
| Receipts Over(Under) Expenditures | 9,634.07 | (5,946.69) |
| Unencumbered Cash, Beginning | 61,517.21 | 71,151.28 |
| Unencumbered Cash, Ending | $ 71,151.28 | $ 65,204.59 |

**MONTGOMERY COUNTY, KANSAS**
**VIN FEES FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Licenses, Fees, and Permits | | | | |
| Officer Fees | $ 26,900.00 | $ 45,165.52 | $ 60,000.00 | $ (14,834.48) |
| Total Receipts | 26,900.00 | 45,165.52 | $ 60,000.00 | $ (14,834.48) |
| Expenditures | | | | |
| Public Safety | | | | |
| Contractual Services | 13,546.32 | 19,737.06 | $ 20,000.00 | $ (262.94) |
| Commodities | 5,131.43 | 3,499.49 | 67,084.00 | (63,584.51) |
| Capital Outlay | - | 3,279.99 | - | 3,279.99 |
| Total Expenditures | 18,677.75 | 26,516.54 | $ 87,084.00 | $ (60,567.46) |
| Receipts Over(Under) Expenditures | 8,222.25 | 18,648.98 | | |
| Unencumbered Cash, Beginning | 108,589.93 | 116,812.18 | | |
| Unencumbered Cash, Ending | $ 116,812.18 | $ 135,461.16 | | |

**MONTGOMERY COUNTY, KANSAS**
**DIVERSION FEES FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 35,188.85 | $ 45,394.13 |
| Total Receipts | 35,188.85 | 45,394.13 |
| Expenditures | | |
| General Government | | |
| Contractual Services | 648.06 | 9,450.00 |
| Commodities | - | 4,070.08 |
| Operating Transfer to | | |
| General Fund | 15,168.08 | 23,750.60 |
| Total Expenditures | 15,816.14 | 37,270.68 |
| Receipts Over(Under) Expenditures | 19,372.71 | 8,123.45 |
| Unencumbered Cash, Beginning | 31,737.75 | 51,110.46 |
| Unencumbered Cash, Ending | $ 51,110.46 | $ 59,233.91 |

**MONTGOMERY COUNTY, KANSAS**
**Agency Funds**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Cities: | | | | |
| General Fund-Caney City | $ - | $ 283,660.87 | $ 283,660.87 | $ - |
| Employee Benefits | - | 207,136.57 | 207,136.57 | - |
| Industrial | - | 3,929.82 | 3,929.82 | - |
| Library | - | 72,892.75 | 72,892.75 | - |
| Fire Law Enforcement Ambulance | - | 37,673.60 | 37,673.60 | - |
| Nuisance | - | 337.50 | - | 337.50 |
| Special City & County Highway | 1,990.64 | 9,288.36 | 9,274.43 | 2,004.57 |
| General Fund-Cherryvale | - | 482,123.87 | 482,123.87 | - |
| Library | - | 63,134.97 | 63,134.97 | - |
| Nuisance | 1,380.00 | 5,732.42 | 6,497.42 | 615.00 |
| Special City & County Highway | 2,441.06 | 11,394.75 | 11,372.92 | 2,462.89 |
| General Fund-Coffeyville | - | 2,818,778.84 | 2,818,778.84 | - |
| Library | - | 393,456.61 | 393,456.61 | - |
| Nuisance | 8,269.20 | 84,101.07 | 66,852.56 | 25,517.71 |
| Special City & County Highway | 9,834.39 | 45,902.86 | 45,818.57 | 9,918.68 |
| General Fund-Dearing City | - | 12,436.37 | 12,436.37 | - |
| Special City & County Highway | 426.65 | 1,992.81 | 1,987.76 | 431.70 |
| General Fund-Elk City | - | 55,026.37 | 55,026.37 | - |
| Employee Benefits | - | 0.24 | 0.24 | - |
| Special Fire Equipment | - | 877.48 | 877.48 | - |
| Nuisance | - | 825.00 | 150.00 | 675.00 |
| Special City & County Highway | 290.84 | 1,358.18 | 1,355.05 | 293.97 |
| General Fund-Havana City | - | 15,925.41 | 15,925.41 | - |
| Sewer | - | 1,735.00 | 1,735.00 | - |
| Special City & County Highway | 92.80 | 433.31 | 432.36 | 93.75 |
| General Fund-Independence | - | 2,334,238.95 | 2,334,238.95 | - |
| Employee Benefits | - | 1,033,966.48 | 1,033,966.48 | - |
| Industrial | - | 25,185.35 | 25,185.35 | - |
| Library | - | 231,993.54 | 231,993.54 | - |
| Special Liability | - | 11,801.75 | 11,801.75 | - |
| Bond and Interest | - | 159.96 | 159.96 | - |
| Paving | 11,704.68 | 1,211.72 | 12,916.40 | - |
| Sewer | 1,312.72 | 1,875.82 | 3,188.54 | - |
| Nuisance | - | 4,200.00 | 4,200.00 | - |
| Special City & County Highway | 9,546.95 | 44,555.95 | 44,479.34 | 9,623.56 |
| Library Employee Benefits | (3.76) | 3.09 | - | (0.67) |
| General Fund-Liberty City | - | 23,577.28 | 23,577.28 | - |
| Sewer | - | 132.74 | 132.74 | - |
| Nuisance | - | 614.00 | - | 614.00 |
| Special City & County Highway | 112.04 | 519.89 | 521.98 | 109.95 |
| General Fund-Tyro City | - | 16,095.39 | 16,095.39 | - |
| Sewer | 2,872.00 | 7,544.00 | 6,384.00 | 4,032.00 |
| Special City & County Highway | 196.91 | 919.58 | 917.42 | 199.07 |
| Subtotal Cities | 50,467.12 | 8,348,750.52 | 8,342,288.96 | 56,928.68 |

**MONTGOMERY COUNTY, KANSAS**
**Agency Funds**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Townships: | | | | |
| General Fund-Caney TWP | $ 2,874.67 | $ 6.86 | $ 0.19 | $ 2,881.34 |
| General Fund-Cherokee TWP | 7,527.41 | 424.23 | 2,000.00 | 5,951.64 |
| Township Hall | 10,446.00 | 8,308.92 | - | 18,754.92 |
| General Fund-Cherry TWP | 2,141.56 | - | - | 2,141.56 |
| General Fund-Drum Creek TWP | 345.74 | 3,038.06 | 2,232.57 | 1,151.23 |
| General Fund-Independence TWP | 4,673.57 | 0.03 | - | 4,673.60 |
| General Fund-Liberty TWP | 3,515.61 | 0.78 | - | 3,516.39 |
| Township Hall | 1,856.40 | 23.81 | - | 1,880.21 |
| General Fund-Louisburg TWP | - | 5,488.99 | 5,488.99 | - |
| Fire Protection | - | 10,188.95 | 10,188.95 | - |
| Township Hall | - | 8,645.20 | 8,645.20 | - |
| General Fund-Parker TWP | 198.89 | 5,320.36 | 5,519.25 | - |
| Township Hall | 12,654.83 | 6,637.30 | 9,480.75 | 9,811.38 |
| General Fund-Rutland TWP | 2.03 | - | - | 2.03 |
| Township Hall | 6.74 | - | - | 6.74 |
| General Fund-Sycamore TWP | 9,505.74 | 2,906.14 | 5,000.00 | 7,411.88 |
| Township Hall | 8,422.54 | 7,316.08 | 5,000.00 | 10,738.62 |
| General Fund-West Cherry | 4.29 | - | - | 4.29 |
| Township Hall | - | 2,686.47 | - | 2,686.47 |
| Subtotal Townships | 64,176.02 | 60,992.18 | 53,555.90 | 71,612.30 |
| Schools: | | | | |
| General Fund - USD 283 | 57.74 | 193,819.82 | 193,828.12 | 49.44 |
| Supplemental General | - | 293,842.07 | 293,842.07 | - |
| Capital Outlay | - | 82,516.76 | 82,516.76 | - |
| General Fund - USD 436 | 110.83 | 998,912.70 | 998,894.19 | 129.34 |
| Recreation Commission | - | 205,921.21 | 205,921.21 | - |
| Rec Comm Employee Benefits | - | 29,130.18 | 29,130.18 | - |
| Bond and Interest | - | 577,439.83 | 577,439.83 | - |
| Capital Outlay | - | 482,071.55 | 482,071.55 | - |
| Supplemental General | - | 1,010,240.57 | 1,010,240.57 | - |
| General Fund - USD 445 | 86.69 | 2,479,406.34 | 2,479,410.32 | 82.71 |
| Capital Outlay | - | 1,237,849.34 | 1,237,849.34 | - |
| Bond and Interest | - | 3,388.89 | 3,388.89 | - |
| Recreation Commission | - | 618,420.12 | 618,420.12 | - |
| Rec Comm Employee Benefits | - | 117,612.93 | 117,612.93 | - |
| Supplemental General | - | 2,297,374.16 | 2,297,374.16 | - |
| General Fund - USD 446 | 2,747.46 | 2,238,463.96 | 2,241,074.89 | 136.53 |
| Capital Outlay | - | 1,161,752.02 | 1,161,752.02 | - |
| Recreation Commission | - | 582,679.62 | 582,679.62 | - |
| Rec Comm Employee Benefit | - | 145,721.89 | 145,721.89 | - |
| Library | - | 392,473.05 | 392,473.05 | - |
| Bond and Interest | - | 382,066.27 | 382,066.27 | - |
| Supplemental General | - | 2,045,361.37 | 2,045,361.37 | - |
| General Fund - USD 447 | 142.20 | 395,442.04 | 395,474.75 | 109.49 |
| Capital Outlay | - | 221,928.15 | 221,928.15 | - |
| Recreation Commission | - | 83,289.51 | 83,289.51 | - |
| Supplemental General | - | 413,774.40 | 413,774.40 | - |

**MONTGOMERY COUNTY, KANSAS**
**Agency Funds**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Schools (Continued): | | | | |
| General Fund - USD 461 | $ 16.12 | $ 123,007.21 | $ 123,009.22 | $ 14.11 |
| Capital Outlay | - | 55,973.07 | 55,973.07 | - |
| Recreation Commission | - | 28,109.41 | 28,109.41 | - |
| Bond and Interest | - | 27,626.30 | 27,626.30 | - |
| Supplemental General | - | 141,948.77 | 141,948.77 | - |
| General Fund - USD 484 | 8.46 | 14,950.42 | 14,951.70 | 7.18 |
| Bond and Interest | - | 3,614.62 | 3,614.62 | - |
| Capital Outlay | - | 6,776.90 | 6,776.90 | - |
| Recreation Commission | - | 113.79 | 113.79 | - |
| Supplemental General | - | 15,644.29 | 15,644.29 | - |
| General Fund-CCC | - | 9,094,934.89 | 9,094,934.89 | - |
| Capital Outlay-CCC | - | 439,168.60 | 439,168.60 | - |
| General Fund-ICC | - | 7,027,023.64 | 7,027,023.64 | - |
| Capital Outlay-ICC | - | 118.46 | 118.46 | - |
| Subtotal Schools | 3,169.50 | 35,669,909.12 | 35,672,549.82 | 528.80 |
| Cemeteries | | | | |
| Fawn Creek #1 | 16,593.84 | 788.56 | 10,000.00 | 7,382.40 |
| Grandview #2 | - | 848.67 | 848.67 | - |
| Harrisonville #3 | 820.03 | 14,602.64 | 15,000.00 | 422.67 |
| Havana Cemetery #4 | 10,639.63 | 7,456.67 | 5,000.00 | 13,096.30 |
| Jefferson #5 | 5,735.76 | 1,148.52 | 5,000.00 | 1,884.28 |
| Robbins #7 | 57,396.88 | 6,540.04 | 5,000.00 | 58,936.92 |
| Varner Ross #8 | - | 1,463.14 | 1,463.14 | - |
| Springhill #9 | 14,557.09 | 4,065.27 | 5,000.00 | 13,622.36 |
| Sycamore #10 | - | 8,820.46 | 8,820.46 | - |
| Oakhill #11 | - | 7,656.13 | 7,656.13 | - |
| Rutland #12 | 535.93 | 8,841.23 | 8,000.00 | 1,377.16 |
| Liberty #13 | 411.06 | 9,260.59 | 8,800.00 | 871.65 |
| Cherokee #14 | 15.01 | 4,296.77 | 4,287.96 | 23.82 |
| Cherry #15 | - | 8,322.02 | 7,411.50 | 910.52 |
| White #17 | 14,046.75 | 4,826.27 | - | 18,873.02 |
| West Cherry #18 | 3,978.92 | 3,044.39 | 4,900.00 | 2,123.31 |
| Blackjack #19 | 1,191.06 | 2,461.36 | 3,559.10 | 93.32 |
| Subtotal Cemeteries | 125,921.96 | 94,442.73 | 100,746.96 | 119,617.73 |
| Watershed Districts: | | | | |
| Verdigris Drainage #1 | 18,969.07 | 699.14 | - | 19,668.21 |
| Verdigris Drainage #2 | 41,300.04 | - | - | 41,300.04 |
| Verdigris Drainage #3 | 2,501.96 | 3,747.89 | 6,107.41 | 142.44 |
| Bee Creek Watershed #15 | 1,570.24 | 20,244.28 | 20,000.00 | 1,814.52 |
| Twin Caney Watershed #34 | - | 1,889.50 | 1,889.50 | - |
| Duck Creek Watershed #59 | 17.69 | 3,633.20 | 3,650.42 | 0.47 |
| Subtotal Watershed Districts | 64,359.00 | 30,214.01 | 31,647.33 | 62,925.68 |
| Wildcat Extension District #14: | | | | |
| Wildcat Extension District #14 | - | 551,881.96 | 551,881.96 | - |
| Subtotal Wildcat Extension District #14 | - | 551,881.96 | 551,881.96 | - |

**MONTGOMERY COUNTY, KANSAS**
**Agency Funds**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Regional Library: | | | | |
| General Fund | $ - | $ 251,449.50 | $ 251,449.50 | $ - |
| Employee Benefits | - | 15,142.99 | 15,142.99 | - |
| Subtotal Regional Library | - | 266,592.49 | 266,592.49 | - |
| Total Subdivisions | $ 308,093.60 | $ 45,022,783.01 | $ 45,019,263.42 | $ 311,613.19 |
| State Funds: | | | | |
| State Educational Building | $ - | $ 409,084.63 | $ 409,084.63 | $ - |
| State Correctional Building | - | 204,541.88 | 204,541.88 | - |
| Total State Funds | $ - | $ 613,626.51 | $ 613,626.51 | $ - |
| Other Agency Funds: | | | | |
| Payroll Clearing | $ 19,293.79 | $ 34,163.28 | $ 32,127.46 | $ 21,329.61 |
| Heritage Trust | 15,970.38 | 15,012.75 | 14,339.00 | 16,644.13 |
| Unclaimed Money | 920.74 | - | - | 920.74 |
| Stray Animal | (18,042.38) | 3,702.30 | 36,062.75 | (50,402.83) |
| Confiscated Cash Holding - Sheriff | 910.82 | - | - | 910.82 |
| Change | 1,373.85 | 370,687.46 | 370,687.46 | 1,373.85 |
| State VIN Fees | 128.00 | - | - | 128.00 |
| Sewer District No. 1 Escrow | 5,101.00 | - | - | 5,101.00 |
| Sewer District No. 4 Escrow | 2,696.05 | - | - | 2,696.05 |
| Candidate Registration Fee | 50.00 | 550.00 | 600.00 | - |
| Inmate | 34,044.28 | 195,970.42 | 193,457.69 | 36,557.01 |
| Inmate Trust | 1,994.32 | - | 1,524.82 | 469.50 |
| Inmate Wood Shop | 176.33 | - | - | 176.33 |
| Sheriff DTF | 8,831.89 | 2,000.00 | 2,000.00 | 8,831.89 |
| Sheriffs Foreclosure Sale | - | 289,749.49 | 289,749.49 | - |
| Law Library | 136,934.17 | 27,908.99 | 13,140.82 | 151,702.34 |
| Total Other Agency Funds | $ 210,383.24 | $ 939,744.69 | $ 953,689.49 | $ 196,438.44 |
| Distributable Funds: | | | | |
| Current Tax | $ 31,076,996.48 | $ 63,282,252.32 | $ 57,774,571.11 | $ 36,584,677.69 |
| Delinquent Tax | 542,875.69 | 2,407,389.10 | 2,317,403.32 | 632,861.47 |
| Motor Vehicle Tax | 887,749.69 | 4,559,131.46 | 4,559,339.25 | 887,541.90 |
| Recreational Vehicle Tax | 10,227.60 | 60,492.74 | 60,574.34 | 10,146.00 |
| Special City and County Highway | - | 1,163,656.80 | 1,163,656.80 | - |
| Special Mineral Production Tax | - | 4,797.01 | 4,797.01 | - |
| Commercial Vehicle Tax | 6,474.02 | 177,928.26 | 175,003.14 | 9,399.14 |
| Neighborhood Revitalization | 11,917.69 | 303,158.12 | 289,338.18 | 25,737.63 |
| Total Distributable Funds: | $ 32,536,241.17 | $ 71,958,805.81 | $ 66,344,683.15 | $ 38,150,363.83 |
| Total Agency Funds | $ 33,054,718.01 | $ 118,534,960.02 | $ 112,931,262.57 | $ 38,658,415.46 |

**MONTGOMERY COUNTY, KANSAS**

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

| Federal Grantor/ Pass Through Grantor/ Program Title | Pass-Through Entity Identifying Number | Assistance Listing Number | Provided to Sub Recipients | Receipts | Disbursements/ Expenditures |
|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE** | | | | | |
| Passed through State of Kansas Department of Health and Environment | | | | | |
| Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) | SFY 2024 | 10.557 | $ - | $ 137,452.00 | $ 131,323.00 |
| Total U.S. Department of Agriculture | | | - | 137,452.00 | 131,323.00 |
| **U.S. DEPARTMENT OF THE TREASURY** | | | | | |
| Direct Grant | | | | | |
| Coronavirus State and Local Fiscal Recovery Funds - COVID-19 | N/A | 21.027 | - | - | 3,648,101.39 |
| Passed through State of Kansas Department of Health and Environment | | | | | |
| Rural Health Innovations Grant - COVID-19 | Not Assigned | 21.027 | 881,715.73 | 1,763,431.46 | 881,715.73 |
| | | TOTAL 21.027 | 881,715.73 | 1,763,431.46 | 4,529,817.12 |
| Direct Grant | | | | | |
| Local Assistance and Tribal Consistency Fund - COVID-19 | N/A | 21.032 | - | - | 118,862.96 |
| Total U.S. Department of the Treasury | | | 881,715.73 | 1,763,431.46 | 4,648,680.08 |
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | | |
| Passed through State of Kansas Department of Health and Environment | | | | | |
| Public Health Emergency Preparedness | SFY 2024 | 93.069 | - | 16,206.00 | 16,206.00 |
| Public Health Emergency Preparedness | SFY 2025 | 93.069 | - | 12,879.00 | 12,879.00 |
| | | TOTAL 93.069 | - | 29,085.00 | 29,085.00 |
| Immunization Cooperative Agreements | SFY 2024 | 93.268 | - | 3,827.00 | 3,827.00 |
| Immunization Cooperative Agreements - COVID-19 | SFY 2024 | 93.268 | - | 7,127.00 | 7,127.00 |
| | | TOTAL 93.268 | - | 10,954.00 | 10,954.00 |
| Strengthening US Public Health Infrastructure/Strategy | SFY 2024 | 93.967 | - | 13,200.00 | 1,477.94 |
| Preventative Health Blk | SFY 2024 | 93.991 | - | 403.71 | 403.71 |

**MONTGOMERY COUNTY, KANSAS**

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

| Federal Grantor/ Pass Through Grantor/ Program Title | Pass-Through Entity Identifying Number | Assistance Listing Number | Provided to Sub Recipients | Receipts | Disbursements/ Expenditures |
|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)** | | | | | |
| Passed through State of Kansas Department of Health and Environment | | | | | |
| Maternal and Child Health Services Block Grant to the States | SFY 2024 | 93.994 | $ - | $ 26,837.00 | $ 26,837.00 |
| Total U.S. Department of Health and Human Services | | | - | 80,479.71 | 68,757.65 |
| **U.S. DEPARTMENT OF DEFENSE** | | | | | |
| Passed through State of Kansas | | | | | |
| Federal Flood Control Allocation | Not Assigned | 12.106 | 2,546.08 | 2,121.75 | 3,394.79 |
| Total U.S. Department of Defense | | | 2,546.08 | 2,121.75 | 3,394.79 |
| **U.S. DEPARTMENT OF TRANSPORTATION** | | | | | |
| Passed through State of Kansas Department of Transportation | | | | | |
| Highway Safety Cluster | | | | | |
| State and Community Highway Safety | PT-1208-23 | 20.600 | - | 17,876.45 | 17,843.73 |
| Highway Safety Cluster Total | | | - | 17,876.45 | 17,843.73 |
| Highway Planning and Construction | 63 C-5128-01 | 20.205 | - | 3,722.12 | 3,722.12 |
| Total U.S. Department of Transportation | | | - | 21,598.57 | 21,565.85 |
| **U.S. DEPARTMENT OF JUSTICE** | | | | | |
| Direct Grant | | | | | |
| Smart Prosecution Initiative | N/A | 16.825 | - | 106,102.49 | 103,702.49 |
| Total U.S. Department of Justice | | | - | 106,102.49 | 103,702.49 |

**MONTGOMERY COUNTY, KANSAS**

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

| Federal Grantor/ Pass Through Grantor/ Program Title | Pass-Through Entity Identifying Number | Assistance Listing Number | Provided to Sub Recipients | Receipts | Disbursements/ Expenditures |
|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF HOMELAND SECURITY** | | | | | |
| Passed through State of Kansas | | | | | |
| Emergency Management Performance Grants | EMPG 2023 | 97.042 | $ - | $ 28,322.00 | $ 28,322.00 |
| Total U.S. Department of Homeland Security | | | - | 28,322.00 | 28,322.00 |
| TOTAL FEDERAL AWARDS | | | $ 884,261.81 | $ 2,139,507.98 | $ 5,005,745.86 |

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B -- INDIRECT COST RATE

Montgomery County, Kansas did not elect to use the 10% de minimis cost rate.

## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

### INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Montgomery County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Montgomery County, Kansas, as of and for the year ended December 31, 2024 and the related notes to the financial statement, which collectively comprise the Montgomery County, Kansas' basic financial statement, and have issued our report thereon dated September 26, 2025.

**Report on Internal Control over Financial Reporting**
In planning and performing our audit of the financial statement, we considered the Montgomery County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Montgomery County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Montgomery County, Kansas' internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a material weakness.

**Report on Compliance and Other Matters**
As part of obtaining reasonable assurance about whether the Montgomery County, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2024-001.

**Montgomery County, Kansas' Response to Findings**
*Government Auditing Standards* requires the auditor to perform limited procedures on the Montgomery County, Kansas' response to the findings identified in our audit and described in the accompanying corrective action plan. Montgomery County, Kansas' response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
September 26, 2025

## REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Montgomery County, Kansas

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***
We have audited the Montgomery County, Kansas' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Montgomery County, Kansas' major federal programs for the year ended December 31, 2024. The Montgomery County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Montgomery County, Kansas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

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

We are required to be independent of the Montgomery County, Kansas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Montgomery County, Kansas' compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Montgomery County, Kansas' federal programs.

***Auditor's Responsibilities for the Audit of Compliance***
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Montgomery County, Kansas' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance

requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Montgomery County, Kansas' compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Montgomery County, Kansas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Montgomery County, Kansas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Montgomery County, Kansas' internal control over compliance. Accordingly, no such opinion is expressed.

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

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

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

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

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

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
September 26, 2025

**MONTGOMERY COUNTY, KANSAS**

Schedule of Findings and Questioned Costs
December 31, 2024

## I. SUMMARY OF AUDITOR'S RESULTS

**Financial Statement:**

The auditor's report expresses an adverse opinion on the basic financial statement of the Montgomery County, Kansas on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

**Internal Control over Financial Reporting**:

| | | | | |
|---|---|---|---|---|
| Material weakness(es) identified? | X | Yes | | No |
| Significant deficiencies identified? | | Yes | X | None Reported |
| Noncompliance or other matters required to be reported under *Government Auditing Standards* | | Yes | X | No |

**Federal Awards:**

| | | | | |
|---|---|---|---|---|
| Internal control over major programs: | | | | |
| Material weakness(es) identified? | | Yes | X | No |
| Significant deficiencies identified? | | Yes | X | None Reported |

The auditor's report on compliance for the major federal award programs for the Montgomery County, Kansas expresses an unmodified opinion.

| | | | | |
|---|---|---|---|---|
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | | Yes | X | No |

Identification of major programs:

**U.S. DEPARTMENT OF THE TREASURY**

| | |
|---|---|
| Coronavirus State and Local Fiscal Recovery Funds- COVID-19 | CFDA No. 21.027 |
| Local Assistance and Tribal Consistency Fund – COVID-19 | CFDA No. 21.032 |

The threshold for distinguishing Types A and B programs was $750,000.00.

| | | | | |
|---|---|---|---|---|
| Auditee qualified as a low risk auditee? | | Yes | X | No |

**MONTGOMERY COUNTY, KANSAS**

Schedule of Findings and Questioned Costs
December 31, 2024

## II. FINANCIAL STATEMENT FINDINGS

**Finding: 2024-001** – General Ledger Reconciliations

*Criteria:*
Internal controls should be in place that provide reasonable assurance that financial systems generate records for proper accountability for all funds and other assets of the County.

*Condition:*
Reconciliations of asset and liability accounts found transactions that were for the Motor Vehicle Operating Fund not recorded at all in the general ledger. These general ledger account reconciliations resulted in material amount of general ledger adjustments posted after year end and through the date of the audit report.

*Cause:*
The County did not have adequate staff properly trained in the area of general ledger preparation, reconciliation, and review with regards to the Motor Vehicle Operating Fund.

*Effect or potential effect:*
The deficiencies in the design and operation of the internal controls in this area could adversely affect the recording, processing, summarization, and reporting of financial data if activity is not properly recorded in the general ledger when the activity is incurred.

*Recommendation:*
Additional training for staff is needed in the area of general ledger preparation, reconciliations and overall use of the general ledger software with regards to the Motor Vehicle Operating Fund.

*Views of responsible officials and planned corrective action:*
See the Corrective Action Plan on page 109 of the current year audit.

## III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

**MONTGOMERY COUNTY, KANSAS**

Summary Schedule of Prior Audit Findings
December 31, 2024

**Finding: 2023-001** – General Ledger Reconciliations

*Criteria:*
Internal controls should be in place that provide reasonable assurance that financial systems generate records for proper accountability for all funds and other assets of the County.

*Condition:*
Reconciliations of asset and liability accounts found transactions that were for the Motor Vehicle Operating Fund not recorded at all in the general ledger. These general ledger account reconciliations resulted in material amount of general ledger adjustments posted after year end and through the date of the audit report, which also resulted in a negative cash balance for Kansas cash basis laws in the Motor Vehicle Operating Fund.

*Cause:*
The County did not have adequate staff properly trained in the area of general ledger preparation, reconciliation, and review with regards to the Motor Vehicle Operating Fund.

*Effect or potential effect:*
The deficiencies in the design and operation of the internal controls in this area could adversely affect the recording, processing, summarization, and reporting of financial data if activity is not properly recorded in the general ledger when the activity is incurred.

*Recommendation:*
Additional training for staff is needed in the area of general ledger preparation, reconciliations and overall use of the general ledger software with regards to the Motor Vehicle Operating Fund.

*Views of responsible officials and planned corrective action:*
See the Corrective Action Plan on page 109 of the current year audit.

Montgomery County

217 E. Laurel

Independence, KS 67301

620-330-1200

# *Corrective Action Plan*

September 26, 2025

Cognizant or Oversight Agency for Audit

Montgomery County, Kansas respectfully submits the following corrective action plan for the year ended December 31, 2024.

Name and address of independent public accounting firm: Jarred, Gilmore & Phillips, PA, P.O. Box 779, 1815 S Santa Fe, Chanute, Kansas 66720.

Audit period: Year ended December 31, 2024.

The finding from the September 26, 2025 schedule of findings and questioned costs are discussed below. The finding is numbered consistently with the number assigned in the schedule.

**Finding: 2024-001** – General Ledger Reconciliations

*Recommendation:*

Additional training for staff is needed in the area of general ledger preparation, reconciliations and overall use of the general ledger software with regards to the Motor Vehicle Operating Fund.

*Views of responsible officials and planned corrective action:*

Montgomery County is currently beginning the process of identifying and bringing in a new software system to replace the current Komtek system. The process will start in 2025 with a projected implementation date in fiscal year 2026. While the new system is being installed the County Administrator and/or Assistant County Administrator will be tracking the Motor Vehicle Operating Fund activity with the County Treasurer to ensure that the operation is maintaining the records according to the Statutes and all guidelines as required by law.

The County Commissioners are committed to maintaining a balanced and transparent general ledger for all functions of Montgomery County. They will be monitoring the Motor Vehicle Operating Fund activity and will request, at a minimum, quarterly reports from the County Treasurer concerning the Motor Vehicle Operating Fund activity.

If the Oversight Agency for Audit has questions regarding this plan, please call Jonathan Booe, County Administrator, (620) 330-1200.

Sincerely,

Jonathan Booe - CPM

Montgomery County, Kansas