COMANCHE COUNTY, KANSAS

DECEMBER 31, 2022

LINDBURG
VOGEL PIERCE FARIS
Chartered

COMANCHE COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Comanche County, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

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

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

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Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

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



Certified Public Accountants

Hutchinson, Kansas
July 24, 2023

COMANCHE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 720,845	$ 1,445,470	$ 1,482,196	$ 684,119	$ 40,742	$ 724,861
SPECIAL PURPOSE FUNDS						
Road and Bridge	157,565	1,229,741	1,147,522	239,784	22,568	262,352
Special Bridge	284,438	34,343	140,867	177,914	105,097	283,011
Noxious Weed	25,508	36,909	42,108	20,309	350	20,659
Extension Council	26,372	122,964	123,500	25,836	-	25,836
County Health	47,679	211,920	240,864	18,735	5,325	24,060
County Fire	106,318	211,988	203,082	115,224	3,155	118,379
Election	26,196	31,315	42,066	15,445	2,316	17,761
Hospital Maintenance	31,883	393,899	394,034	31,748	-	31,748
Employee Benefits	508,315	565,707	735,734	338,288	-	338,288
Ambulance	93,582	282,056	326,992	48,646	8,636	57,282
County Building	166,469	32,826	70,542	128,753	96	128,849
Appraiser's Cost	58,898	111,526	136,685	33,739	3,875	37,614
Airport Maintenance	7,182	37,075	29,096	15,161	523	15,684
Special Alcohol and Drug	31,202	3,183	-	34,385	-	34,385
Emergency 911	48,114	60,868	35,045	73,937	94	74,031
Ambulance Special Equipment	190,556	75,000	-	265,556	-	265,556
Noxious Weed Capital Outlay	8,179	-	-	8,179	-	8,179
Motor Vehicle Operating	8,892	17,381	22,907	3,366	-	3,366
Equipment Reserve	2,131,674	-	-	2,131,674	-	2,131,674
Special Machinery	24,201	-	-	24,201	-	24,201
Special Highway Improvement	26,438	200,000	-	226,438	-	226,438
Special Fire Equipment	462,650	60,000	87,884	434,766	-	434,766
Airport Memorial	2,450	-	-	2,450	-	2,450
CARES Act	162,645	166,738	298,471	30,912	-	30,912
Register of Deeds Technology	22,818	4,548	4,864	22,502	-	22,502
County Clerk Technology	3,829	1,128	1,570	3,387	391	3,778
County Treasurer Technology	3,565	1,128	-	4,693	-	4,693
P.A.T.F.	3,371	430	317	3,484	-	3,484
EMT Grant	7,651	3,525	-	11,176	-	11,176
Concealed Weapon Fees	4,313	-	-	4,313	-	4,313
Special Law Enforcement Trust	4,063	205	-	4,268	-	4,268
Registered Offender Fees	1,780	660	-	2,440	-	2,440
Health Grant	809	-	-	809	-	809
Opioid Settlement	-	316	-	316	-	316
SCCF Grant	-	4,181	-	4,181	-	4,181
Sheriff Grant	-	-	13,920	(13,920)	-	(13,920)
BOND AND INTEREST FUND						
Hospital Bond and Interest	44,000	298,328	296,050	46,278	-	46,278
TOTAL REPORTING ENTITY	$ 5,454,450	$ 5,645,358	$ 5,876,316	$ 5,223,492	$ 193,168	$ 5,416,660

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

COMANCHE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

COMPOSITION OF CASH		
Checking accounts	$	3,209,420
Savings accounts		1,003,013
Certificates of deposit		6,300,000
Cash and cash items		20,374
		10,532,807
Other accounts		
Law Library		
Checking account		5,567
Savings account		5,744
TOTAL		10,544,118
AGENCY FUNDS (SCHEDULE 3)		(5,127,458)
TOTAL REPORTING ENTITY	$	5,416,660

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

COMANCHE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Comanche County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This financial statement includes all of the funds for which the County directly administers and controls, but does not include related municipal entities. Related municipal entities of the County are as follows:

Comanche County Hospital

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

Comanche County Extension Council

The Comanche County Extension Council (the Council) provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons of the County. The Council is a related municipal entity of the County because of their fiscal dependency. The Council has an elected executive board. The County annually budgets an appropriation for the Council. The Council's financial statements are available at their offices.

Fund Accounting

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

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

The following types of funds comprise the financial activities of the County for the year of 2022:

General Fund

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

Special Purpose Funds

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

Bond and Interest Funds

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

Agency Funds

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

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

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

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

Budgetary Information

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

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

If a municipality holds a revenue neutral rate hearing, the timeline for adoption of the final budget is adjusted to on or before September 20th. The County did not hold a revenue neutral rate hearing as part of the process for adoption of the 2022 budget.

The statutes allow for the governing body to increase the original 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 amended budgets for the year ended December 31, 2022.

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 for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Tax Cycle

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

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

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

Estimates

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

Deposits and Investments

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

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

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

K.S.A. 10-113 requires no indebtedness be created for a fund in excess of available monies in that fund. The County is required to expend money before the State of Kansas reimburses the County for the Justice Assistance Grant; as a result, the Sheriff's Grant Fund has a $13,920 deficit balance. The reimbursement will be received in 2023.

Management was not aware of any other material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

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

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance Corporation (FDIC) coverage.

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

Interest Rate Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by FDIC 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, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2022, the County's carrying amount of deposits was $10,523,744 and the bank balance was $10,607,312. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $1,011,142 was covered by FDIC insurance and $9,596,170 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County may invest funds in U.S. obligations and KMIP.

As of December 31, 2022, the County had no such investments.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area.

NOTE 4—LONG-TERM DEBT

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

Issue	Date Issued	Interest Rate	Amount of Issue	Year of Final Maturity
General Obligation Bonds				
Refunding bonds - Series 2015-A	11/10/15	2.00%-3.00%	$ 2,810,000	2027

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Hospital Improvements					
Refunding - Series 2015-A	$ 1,535,000	$ -	$ 250,000	$ 1,285,000	$ 46,050

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

General Obligation Bonds	Principal	Interest
2023	$ 255,000	$ 38,550
2024	255,000	30,900
2025	260,000	23,250
2026	260,000	15,450
2027	255,000	7,650
	$ 1,285,000	$ 115,800

NOTE 5—DEFINED BENEFIT PENSION PLAN

Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in the Comprehensive Annual Financial Report, which can be found on 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 establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.90% for the year ended December 31, 2022. Contributions to the pension plan from the County for KPERS were $124,720 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $1,421,790. The net pension liability was measured as of June 30, 2021, and the total pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 6—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2022:

From Fund	To Fund	Amount	Statutory Authority
Motor Vehicle Operating	General	$ 8,892	K.S.A. 8-145
Road and Bridge	Special Highway Improvement	200,000	K.S.A. 68-590
County Fire	Special Fire Equipment	60,000	K.S.A. 19-3612c
Ambulance	Ambulance Special Equipment	75,000	K.S.A. 12-110d

NOTE 7—RISK MANAGEMENT

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

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

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

Medical benefits were provided to employees and their eligible dependents through commercial insurance.

NOTE 8—OTHER LONG-TERM LIABILITIES

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2022.

NOTE 9—COMMITMENTS AND CONTINGENCIES

Litigation

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

Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program, participants are provided a rebate of ad valorem taxes paid based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2022, the County's share of tax rebates totaled $44,004.

NOTE 10—SUBEQUENT EVENTS

On April 4, 2023, the County Commission approved an agreement in the amount of $199,719 for the excavation of a new cell for the construction and demolition landfill.

COMANCHE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
(BUDGETED FUNDS ONLY)
For Year Ended December 31, 2022

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 1,887,088	$ -	$ 1,887,088	$ 1,482,196	$ (404,892)
SPECIAL PURPOSE FUNDS					
Road and Bridge	1,229,850	22,984	1,252,834	1,147,522	(105,312)
Special Bridge	347,539	-	347,539	140,867	(206,672)
Noxious Weed	60,000	-	60,000	42,108	(17,892)
Extension Council	123,500	-	123,500	123,500	-
County Health	122,400	141,332	263,732	240,864	(22,868)
County Fire	218,491	-	218,491	203,082	(15,409)
Election	41,200	-	41,200	42,066	866
Hospital Maintenance	394,034	-	394,034	394,034	-
Employee Benefits	933,000	-	933,000	735,734	(197,266)
Ambulance	328,695	23,167	351,862	326,992	(24,870)
County Building	207,930	-	207,930	70,542	(137,388)
Appraiser's Cost	143,000	2,035	145,035	136,685	(8,350)
Airport Maintenance	34,000	-	34,000	29,096	(4,904)
Special Alcohol and Drug	25,970	-	25,970	-	(25,970)
Emergency 911	91,970	-	91,970	35,045	(56,925)
Ambulance Special Equipment	123,056	-	123,056	-	(123,056)
Noxious Weed Capital Outlay	8,179	-	8,179	-	(8,179)
BOND AND INTEREST FUND					
Hospital Bond and Interest	316,150	-	316,150	296,050	(20,100)

COMANCHE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,114,255	$ 1,075,326	$ 38,929
Delinquent tax	9,479	1,000	8,479
Interest and charges on delinquent taxes	20,790	2,500	18,290
Motor vehicle tax	58,594	57,165	1,429
Recreational vehicle tax	507	554	(47)
16/20M truck tax	16,992	14,932	2,060
Watercraft tax	-	284	(284)
Commercial vehicle registration fees	-	1,646	(1,646)
Mineral tax	30,676	10,000	20,676
Neighborhood revitalization	(11,933)	(10,568)	(1,365)
Licenses, permits, and fees			
Officers' fees	50,891	40,000	10,891
Transfer from - Motor Vehicle Operating Fund	8,892	6,000	2,892
Antique motor vehicle registration fees	1,270	600	670
Diversion and attorney fees	7,707	3,000	4,707
Uses of money and property			
Interest on idle fund investments	51,586	30,000	21,586
Other			
Reimbursements	1,840	3,000	(1,160)
Reimbursements - Health Department	12,500	12,500	-
Reimbursement - Extension Council	24,470	27,000	(2,530)
Solid waste user fees	14,414	7,500	6,914
Miscellaneous	32,540	-	32,540
TOTAL RECEIPTS	1,445,470	1,282,439	163,031

COMANCHE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 34,823	$ 34,200	$ 623
Supplies and services	2,218	2,270	(52)
Department total	37,041	36,470	571
County Clerk			
Personal services	84,687	91,000	(6,313)
Supplies and services	18,667	12,900	5,767
Department total	103,354	103,900	(546)
County Treasurer			
Personal services	97,438	96,000	1,438
Supplies and services	6,841	12,000	(5,159)
Department total	104,279	108,000	(3,721)
County Attorney			
Personal services	63,061	75,000	(11,939)
Supplies and services	6,135	8,000	(1,865)
Department total	69,196	83,000	(13,804)
Register of Deeds			
Personal services	84,823	85,000	(177)
Supplies and services	8,249	10,000	(1,751)
Department total	93,072	95,000	(1,928)
Sheriff			
Personal services	243,156	235,000	8,156
Supplies and services	116,128	115,000	1,128
K-9 expenses	-	2,500	(2,500)
Department total	359,284	352,500	6,784

COMANCHE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Courthouse General			
Personal services	$ 55,777	$ 50,000	$ 5,777
Supplies and services	224,693	163,000	61,693
Courthouse and legal publications	1,978	2,500	(522)
Computer replacement and support	-	5,000	(5,000)
Legal expenses	-	2,500	(2,500)
Other	1,281	10,000	(8,719)
Department total	283,729	233,000	50,729
Unified Court			
Supplies and services	33,748	34,000	(252)
Capital outlay	-	7,000	(7,000)
District expenses	-	6,000	(6,000)
Department total	33,748	47,000	(13,252)
Solid Waste			
Personal services	23,912	30,000	(6,088)
Supplies and services	36,956	20,000	16,956
Department total	60,868	50,000	10,868
Emergency Services Dispatching			
Personal services	167,690	180,000	(12,310)
Supplies and services	12,563	10,000	2,563
Department total	180,253	190,000	(9,747)
Emergency Management			
Personal services	12,240	36,600	(24,360)
Supplies and services	10,888	2,500	8,388
Department total	23,128	39,100	(15,972)

COMANCHE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Appropriations			
Agency on Aging	$ 600	$ 600	$ -
Airport improvements	-	7,000	(7,000)
CASA	1,000	1,000	-
Conservation District	21,000	21,000	-
Fair building	5,082	5,082	-
Fair premiums	4,500	4,500	-
Heritage Trust fees	2,239	1,000	1,239
Historical records	2,500	2,500	-
Mental health	15,656	15,656	-
Mental retardation	14,280	14,280	-
Prisoner care	36,838	60,000	(23,162)
Public safety vehicle	30,549	45,000	(14,451)
Public safely building	-	171,500	(171,500)
Stabilization	-	200,000	(200,000)
Total appropriations	134,244	549,118	(414,874)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,482,196	1,887,088	(404,892)
RECEIPTS OVER (UNDER) EXPENDITURES	(36,726)	(604,649)	567,923
UNENCUMBERED CASH, JANUARY 1	720,845	604,649	116,196
UNENCUMBERED CASH, DECEMBER 31	$ 684,119	$ -	$ 684,119

COMANCHE COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 972,216	$ 938,267	$ 33,949
Delinquent tax	8,063	1,000	7,063
Motor vehicle tax	50,084	48,046	2,038
Recreational vehicle tax	434	466	(32)
16/20M truck tax	15,531	12,550	2,981
Commercial vehicle registration fees	-	1,383	(1,383)
Watercraft tax	-	239	(239)
Special highway fuel tax	158,714	149,895	8,819
Neighborhood revitalization	(10,761)	(9,096)	(1,665)
Reimbursements	32,984	10,000	22,984
Miscellaneous	2,476	-	2,476
TOTAL RECEIPTS	1,229,741	1,152,750	76,991
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	371,725	500,000	(128,275)
Supplies and services	543,648	429,850	113,798
Capital outlay	-	200,000	(200,000)
Road improvement	32,149	100,000	(67,851)
Transfer to - Special Highway Improvement	200,000	-	200,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,147,522	1,229,850	(82,328)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	22,984	(22,984)
TOTAL FOR COMPARISON	1,147,522	1,252,834	(105,312)
RECEIPTS OVER (UNDER) EXPENDITURES	82,219	(77,100)	159,319
UNENCUMBERED CASH, JANUARY 1	157,565	77,100	80,465
UNENCUMBERED CASH, DECEMBER 31	$ 239,784	$ -	$ 239,784

COMANCHE COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 30,482	$ 29,399	$ 1,083
Delinquent tax	387	100	287
Motor vehicle tax	3,175	3,352	(177)
Recreational vehicle tax	27	32	(5)
16/20M truck tax	609	876	(267)
Commercial vehicle registration fees	-	96	(96)
Watercraft tax	-	17	(17)
Neighborhood revitalization	(337)	(634)	297
TOTAL RECEIPTS	34,343	33,238	1,105
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	140,867	347,539	(206,672)
RECEIPTS OVER (UNDER) EXPENDITURES	(106,524)	(314,301)	207,777
UNENCUMBERED CASH, JANUARY 1	284,438	314,301	(29,863)
UNENCUMBERED CASH, DECEMBER 31	$ 177,914	$ -	$ 177,914

COMANCHE COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 35,616	$ 34,377	$ 1,239
Delinquent tax	218	100	118
Motor vehicle tax	987	811	176
Recreational vehicle tax	9	8	1
16/20M truck tax	473	212	261
Commercial vehicle registration fees	-	23	(23)
Watercraft tax	-	4	(4)
Neighborhood revitalization	(394)	(371)	(23)
TOTAL RECEIPTS	36,909	35,164	1,745
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	4,600	20,000	(15,400)
Supplies and services	37,508	40,000	(2,492)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	42,108	60,000	(17,892)
RECEIPTS OVER (UNDER) EXPENDITURES	(5,199)	(24,836)	19,637
UNENCUMBERED CASH, JANUARY 1	25,508	24,836	672
UNENCUMBERED CASH, DECEMBER 31	$ 20,309	$ -	$ 20,309

COMANCHE COUNTY, KANSAS

EXTENSION COUNCIL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 114,567	$ 110,248	$ 4,319
Delinquent tax	1,038	100	938
Motor vehicle tax	6,480	6,153	327
Recreational vehicle tax	56	60	(4)
16/20M truck tax	2,087	1,607	480
Commercial vehicle registration fees	-	177	(177)
Watercraft tax	-	31	(31)
Neighborhood revitalization	(1,264)	(1,189)	(75)
TOTAL RECEIPTS	122,964	117,187	5,777
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation	123,500	123,500	-
RECEIPTS OVER (UNDER) EXPENDITURES	(536)	(6,313)	5,777
UNENCUMBERED CASH, JANUARY 1	26,372	6,313	20,059
UNENCUMBERED CASH, DECEMBER 31	$ 25,836	$ -	$ 25,836

COMANCHE COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 49,334	$ 47,595	$ 1,739
Delinquent tax	443	10	433
Motor vehicle tax	2,755	2,625	130
Recreational vehicle tax	24	25	(1)
16/20M truck tax	878	686	192
Commercial vehicle registration fees	-	76	(76)
Watercraft tax	-	13	(13)
Neighborhood revitalization	(546)	(513)	(33)
Grants and reimbursements	159,032	17,700	141,332
TOTAL RECEIPTS	211,920	68,217	143,703
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	85,797	81,900	3,897
Supplies and services	132,567	14,000	118,567
Capital outlay	-	4,000	(4,000)
Reimbursements			
Employee benefits	10,000	10,000	-
Operating expenses	12,500	12,500	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	240,864	122,400	118,464
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	141,332	(141,332)
TOTAL FOR COMPARISON	240,864	263,732	(22,868)
RECEIPTS OVER (UNDER) EXPENDITURES	(28,944)	(54,183)	25,239
UNENCUMBERED CASH, JANUARY 1	47,679	54,183	(6,504)
UNENCUMBERED CASH, DECEMBER 31	$ 18,735	$ -	$ 18,735

COMANCHE COUNTY, KANSAS

COUNTY FIRE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 187,328	$ 180,785	$ 6,543
Delinquent tax	1,544	500	1,044
Motor vehicle tax	8,519	7,540	979
Recreational vehicle tax	75	73	2
16/20M truck tax	3,422	1,969	1,453
Commercial vehicle registration fees	-	217	(217)
Watercraft tax	-	37	(37)
Neighborhood revitalization	(2,073)	(979)	(1,094)
Miscellaneous	13,173	-	13,173
TOTAL RECEIPTS	211,988	190,142	21,846
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	35,605	60,352	(24,747)
Supplies and services	107,477	138,539	(31,062)
Capital outlay	-	19,600	(19,600)
Transfer to - Special Fire Equipment Fund	60,000	-	60,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	203,082	218,491	(15,409)
RECEIPTS OVER (UNDER) EXPENDITURES	8,906	(28,349)	37,255
UNENCUMBERED CASH, JANUARY 1	106,318	28,349	77,969
UNENCUMBERED CASH, DECEMBER 31	$ 115,224	$ -	$ 115,224

COMANCHE COUNTY, KANSAS

ELECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 30,435	$ 29,386	$ 1,049
Delinquent tax	174	50	124
Motor vehicle tax	613	399	214
Recreational vehicle tax	6	4	2
16/20M truck tax	424	104	320
Commercial vehicle registration fees	-	11	(11)
Watercraft tax	-	2	(2)
Neighborhood revitalization	(337)	(317)	(20)
TOTAL RECEIPTS	31,315	29,639	1,676
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	11,063	7,000	4,063
Supplies and services	31,003	34,200	(3,197)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	42,066	41,200	866
RECEIPTS OVER (UNDER) EXPENDITURES	(10,751)	(11,561)	810
UNENCUMBERED CASH, JANUARY 1	26,196	11,561	14,635
UNENCUMBERED CASH, DECEMBER 31	$ 15,445	$ -	$ 15,445

COMANCHE COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 365,575	$ 352,788	$ 12,787
Delinquent tax	3,382	500	2,882
Motor vehicle tax	21,500	20,112	1,388
Recreational vehicle tax	187	195	(8)
16/20M truck tax	7,301	5,253	2,048
Commercial vehicle registration fees	-	579	(579)
Watercraft tax	-	100	(100)
Neighborhood revitalization	(4,046)	(3,805)	(241)
TOTAL RECEIPTS	393,899	375,722	18,177
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation	394,034	394,034	-
RECEIPTS OVER (UNDER) EXPENDITURES	(135)	(18,312)	18,177
UNENCUMBERED CASH, JANUARY 1	31,883	18,312	13,571
UNENCUMBERED CASH, DECEMBER 31	$ 31,748	$ -	$ 31,748

COMANCHE COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 501,144	$ 483,556	$ 17,588
Delinquent tax	5,542	1,000	4,542
Motor vehicle tax	38,603	37,953	650
Recreational vehicle tax	333	368	(35)
16/20M truck tax	10,837	9,913	924
Commercial vehicle registration fees	-	1,092	(1,092)
Watercraft tax	-	189	(189)
Neighborhood revitalization	(5,546)	(6,377)	831
Reimbursement - Health Department	10,000	10,000	-
Reimbursements and other	4,794	-	4,794
TOTAL RECEIPTS	565,707	537,694	28,013
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	440,304	520,000	(79,696)
Social Security	118,592	135,500	(16,908)
KPERS	131,407	175,000	(43,593)
Workers' compensation	20,718	70,000	(49,282)
Unemployment tax	1,006	2,500	(1,494)
Other insurance	115	25,000	(24,885)
Other	23,592	5,000	18,592
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	735,734	933,000	(197,266)
RECEIPTS OVER (UNDER) EXPENDITURES	(170,027)	(395,306)	225,279
UNENCUMBERED CASH, JANUARY 1	508,315	395,306	113,009
UNENCUMBERED CASH, DECEMBER 31	$ 338,288	$ -	$ 338,288

COMANCHE COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 174,791	$ 168,710	$ 6,081
Delinquent tax	1,321	200	1,121
Motor vehicle tax	6,160	4,621	1,539
Recreational vehicle tax	55	45	10
16/20M truck tax	3,497	1,207	2,290
Commercial vehicle registration fees	-	133	(133)
Watercraft tax	-	23	(23)
Neighborhood revitalization	(1,935)	(849)	(1,086)
Collections for services	98,167	75,000	23,167
TOTAL RECEIPTS	282,056	249,090	32,966
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	134,808	172,725	(37,917)
Supplies and services	117,184	125,970	(8,786)
Capital outlay	-	30,000	(30,000)
Transfer to - Ambulance Special Equipment Fund	75,000	-	75,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	326,992	328,695	(1,703)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	23,167	(23,167)
TOTAL FOR COMPARISON	326,992	351,862	(24,870)
RECEIPTS OVER (UNDER) EXPENDITURES	(44,936)	(79,605)	34,669
UNENCUMBERED CASH, JANUARY 1	93,582	79,605	13,977
UNENCUMBERED CASH, DECEMBER 31	$ 48,646	$ -	$ 48,646

COMANCHE COUNTY, KANSAS

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 30,472	$ 29,399	$ 1,073
Delinquent tax	274	100	174
Motor vehicle tax	1,792	1,676	116
Recreational vehicle tax	16	16	-
16/20M truck tax	609	438	171
Commercial vehicle registration fees	-	48	(48)
Watercraft tax	-	8	(8)
Neighborhood revitalization	(337)	(317)	(20)
TOTAL RECEIPTS	32,826	31,368	1,458
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvements	70,542	207,930	(137,388)
RECEIPTS OVER (UNDER) EXPENDITURES	(37,716)	(176,562)	138,846
UNENCUMBERED CASH, JANUARY 1	166,469	176,562	(10,093)
UNENCUMBERED CASH, DECEMBER 31	$ 128,753	$ -	$ 128,753

COMANCHE COUNTY, KANSAS

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 100,046	$ 96,537	$ 3,509
Delinquent tax	1,066	200	866
Motor vehicle tax	7,009	6,528	481
Recreational vehicle tax	61	63	(2)
16/20M truck tax	2,416	1,705	711
Commercial vehicle registration fees	-	188	(188)
Watercraft tax	-	32	(32)
Neighborhood revitalization	(1,107)	(1,041)	(66)
Copies and reimbursements	2,035	-	2,035
TOTAL RECEIPTS	111,526	104,212	7,314
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	70,450	64,000	6,450
Supplies and services	56,435	68,000	(11,565)
GIS maintenance and projects	9,800	11,000	(1,200)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	136,685	143,000	(6,315)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	2,035	(2,035)
TOTAL FOR COMPARISON	136,685	145,035	(8,350)
RECEIPTS OVER (UNDER) EXPENDITURES	(25,159)	(38,788)	13,629
UNENCUMBERED CASH, JANUARY 1	58,898	38,788	20,110
UNENCUMBERED CASH, DECEMBER 31	$ 33,739	$ -	$ 33,739

COMANCHE COUNTY, KANSAS

AIRPORT MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 28,492	$ 27,506	$ 986
Delinquent tax	239	100	139
Motor vehicle tax	1,650	1,686	(36)
Recreational vehicle tax	14	16	(2)
16/20M truck tax	384	440	(56)
Commercial vehicle registration fees	-	49	(49)
Watercraft tax	-	8	(8)
Neighborhood revitalization	(315)	(297)	(18)
Fuel and hangar rent	6,611	2,500	4,111
TOTAL RECEIPTS	37,075	32,008	5,067
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	1,415	-	1,415
Supplies and services	27,681	34,000	(6,319)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	29,096	34,000	(4,904)
RECEIPTS OVER (UNDER) EXPENDITURES	7,979	(1,992)	9,971
UNENCUMBERED CASH, JANUARY 1	7,182	1,992	5,190
UNENCUMBERED CASH, DECEMBER 31	$ 15,161	$ -	$ 15,161

COMANCHE COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 3,183	$ 1,100	$ 2,083
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Alcohol and drug abuse programs	-	25,970	(25,970)
RECEIPTS OVER (UNDER) EXPENDITURES	3,183	(24,870)	28,053
UNENCUMBERED CASH, JANUARY 1	31,202	24,870	6,332
UNENCUMBERED CASH, DECEMBER 31	$ 34,385	$ -	$ 34,385

COMANCHE COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	$ 60,766	$ 60,000	$ 766
Interest	102	100	2
TOTAL RECEIPTS	60,868	60,100	768
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Equipment and services	35,045	91,970	(56,925)
RECEIPTS OVER (UNDER) EXPENDITURES	25,823	(31,870)	57,693
UNENCUMBERED CASH, JANUARY 1	48,114	31,870	16,244
UNENCUMBERED CASH, DECEMBER 31	$ 73,937	$ -	$ 73,937

COMANCHE COUNTY, KANSAS

AMBULANCE SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Ambulance Fund	$ 75,000	$ -	$ 75,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	123,056	(123,056)
RECEIPTS OVER (UNDER) EXPENDITURES	75,000	(123,056)	198,056
UNENCUMBERED CASH, JANUARY 1	190,556	123,056	67,500
UNENCUMBERED CASH, DECEMBER 31	$ 265,556	$ -	$ 265,556

COMANCHE COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS	$ -	$ -	$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	8,179	(8,179)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(8,179)	8,179
UNENCUMBERED CASH, JANUARY 1	8,179	8,179	-
UNENCUMBERED CASH, DECEMBER 31	$ 8,179	$ -	$ 8,179

COMANCHE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2022

Schedule 2-19
Page 1 of 3

	Motor Vehicle Operating	Equipment Reserve	Special Machinery	Special Highway Improvement	Special Fire Equipment	Airport Memorial	CARES Act	Register of Deeds Technology
RECEIPTS								
Fees	$ 17,381	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,512
Grants	-	-	-	-	-	-	165,103	-
Interest income	-	-	-	-	-	-	184	36
Reimbursements	-	-	-	-	-	-	1,451	-
Transfer from:								
General Fund	-	-	-	-	-	-	-	-
Road and Bridge Fund	-	-	-	200,000	-	-	-	-
County Fire Fund	-	-	-	-	60,000	-	-	-
TOTAL RECEIPTS	17,381	-	-	200,000	60,000	-	166,738	4,548
EXPENDITURES AND TRANSFERS								
Personal services	3,304	-	-	-	-	-	-	4,864
Supplies and services	10,711	-	-	-	-	-	298,471	-
Capital outlay	-	-	-	-	87,884	-	-	-
Transfer to - General Fund	8,892	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	22,907	-	-	-	87,884	-	298,471	4,864
RECEIPTS OVER (UNDER) EXPENDITURES	(5,526)	-	-	200,000	(27,884)	-	(131,733)	(316)
UNENCUMBERED CASH, JANUARY 1	8,892	2,131,674	24,201	26,438	462,650	2,450	162,645	22,818
UNENCUMBERED CASH, DECEMBER 31	$ 3,366	$ 2,131,674	$ 24,201	$ 226,438	$ 434,766	$ 2,450	$ 30,912	$ 22,502

COMANCHE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2022

	County Clerk Technology	County Treasurer Technology	P.A.T.F.	EMT Grant	Concealed Weapon Fees	Special Law Enforcement Trust	Registered Offender Fees	Health Grant
RECEIPTS								
Fees	$ 1,128	$ 1,128	$ 430	$ -	$ -	$ -	$ 660	$ -
Forfeitures	-	-	-	-	-	205	-	-
Grants and reimbursements	-	-	-	3,525	-	-	-	-
TOTAL RECEIPTS	1,128	1,128	430	3,525	-	205	660	-
EXPENDITURES AND TRANSFERS								
Supplies and services	1,570	-	317	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	1,570	-	317	-	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(442)	1,128	113	3,525	-	205	660	-
UNENCUMBERED CASH, JANUARY 1	3,829	3,565	3,371	7,651	4,313	4,063	1,780	809
UNENCUMBERED CASH, DECEMBER 31	$ 3,387	$ 4,693	$ 3,484	$ 11,176	$ 4,313	$ 4,268	$ 2,440	$ 809

COMANCHE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2022

	Opioid Settlement	SCCF Grant	Sheriff Grant
RECEIPTS			
State of Kansas distribution	$ 316	$ -	$ -
Grants and reimbursements	-	4,181	-
TOTAL RECEIPTS	316	4,181	-
EXPENDITURES AND TRANSFERS			
Supplies and services	-	-	-
Capital outlay	-	-	13,920
TOTAL EXPENDITURES AND TRANSFERS	-	-	13,920
RECEIPTS OVER (UNDER) EXPENDITURES	316	4,181	(13,920)
UNENCUMBERED CASH, JANUARY 1	-	-	-
UNENCUMBERED CASH, DECEMBER 31	$ 316	$ 4,181	$ (13,920)

COMANCHE COUNTY, KANSAS

BOND AND INTEREST FUND

HOSPITAL BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-20

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 277,569	$ 267,854	$ 9,715
Delinquent tax	2,549	100	2,449
Motor vehicle tax	15,836	14,870	966
Recreational vehicle tax	138	144	(6)
16/20M truck tax	5,308	3,884	1,424
Commercial vehicle registration fees	-	428	(428)
Watercraft tax	-	74	(74)
Neighborhood revitalization	(3,072)	(2,889)	(183)
TOTAL RECEIPTS	298,328	284,465	13,863
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bond principal	250,000	250,000	-
Bond interest	46,050	46,050	-
Commission and postage	-	100	(100)
Cash basis requirement	-	20,000	(20,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	296,050	316,150	(20,100)
RECEIPTS OVER (UNDER) EXPENDITURES	2,278	(31,685)	33,963
UNENCUMBERED CASH, JANUARY 1	44,000	31,685	12,315
UNENCUMBERED CASH, DECEMBER 31	$ 46,278	$ -	$ 46,278

COMANCHE COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2022

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Property Taxes	$ 4,678,001	$ 6,633,843	$ 6,343,832	$ 4,968,012
Redemptions	18,574	53,394	44,610	27,358
Delinquent Personal Property Tax	415	23,999	21,432	2,982
Delinquent Tax - partial payments	14,801	1,673	696	15,778
Motor Vehicle Tax	83,245	383,059	382,824	83,480
Commercial Vehicle Fees	95	32,712	32,565	242
Mineral Production Tax	-	61,351	61,351	-
Neighborhood Revitalization	(52,568)	82,946	56,196	(25,818)
TOTAL DISTRIBUTABLE FUNDS	4,742,563	7,272,977	6,943,506	5,072,034
STATE FUNDS				
Educational Building	-	30,744	30,744	-
Institutional Building	-	15,372	15,372	-
Motor Vehicle				
Educational Building	-	2,431	2,431	-
Institutional Building	-	1,216	1,216	-
Sales and Compensating Tax	11,625	110,052	117,445	4,232
Game Licenses	-	3,800	3,800	-
Motor Vehicle Licenses	424	171,434	171,625	233
Drivers' Licenses	(4)	6,710	6,706	-
TOTAL STATE FUNDS	12,045	341,759	349,339	4,465
SUBDIVISION FUNDS				
Schools	4,303	1,637,389	1,631,569	10,123
Cities	-	552,935	552,935	-
Townships	-	19,770	19,770	-
Cemeteries	-	29,315	29,315	-
Libraries	-	153,274	126,252	27,022
TOTAL SUBDIVISION FUNDS	4,303	2,392,683	2,359,841	37,145
OTHER AGENCY FUNDS				
Comanche County - flex benefits	1,745	2,880	4,052	573
Long/short	968	2,537	2,520	985
Comanche County Angel Fund	3,116	-	2,171	945
Clerk of District Court	12,000	57,791	69,791	-
Law Library	10,225	1,091	5	11,311
TOTAL OTHER AGENCY FUNDS	28,054	64,299	78,539	13,814
TOTAL	$ 4,786,965	$ 10,071,718	$ 9,731,225	$ 5,127,458