KINGMAN COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2024

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For the Year Ended December 31, 2024

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Kingman County, Kansas
Kingman, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Kingman 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 matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 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 the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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 Auditors' 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.

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 state 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated June 24, 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/municipal-audits. 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.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hutchinson, Kansas

July 7, 2025

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 1,653,085	687	6,505,637	6,497,344	**1,662,065**	162,789	**1,824,854**
Special Purpose Funds							
Road and Bridge Fund	129,734	-	2,056,762	1,875,043	**311,453**	20,228	**331,681**
Special Bridge Fund	202,368	-	197,422	168,089	**231,701**	68,299	**300,000**
Public Health Fund	301,575	50	168,992	290,187	**180,430**	10,967	**191,397**
Activity Center Maintenance Fund	78,072	650	127,889	118,402	**88,209**	4,994	**93,203**
County Appraiser Fund	63,727	-	176,677	183,432	**56,972**	7,294	**64,266**
Noxious Weed Fund	123,711	-	124,888	78,594	**170,005**	13,383	**183,388**
Ambulance Fund	25,832	-	310,436	293,632	**42,636**	-	**42,636**
Employee Benefits Fund	192,232	-	2,433,402	2,082,086	**543,548**	20,249	**563,797**
Special Parks and Recreation Fund	1	-	-	-	**1**	-	**1**
Special Alcohol and Drug Program Fund	-	-	6,166	6,166	**-**	-	**-**
Emergency Telephone Services (911) Fund	90,121	-	68,961	100,061	**59,021**	-	**59,021**
Special Machinery Fund	71,249	-	56,261	66,698	**60,812**	-	**60,812**
Special Highway Improvement Fund	523,939	-	-	314,214	**209,725**	7,290	**217,015**
Register of Deeds Technology Fund	61,439	-	14,455	761	**75,133**	-	**75,133**
County Clerk Technology Fund	20,847	-	2,924	-	**23,771**	-	**23,771**
County Treasurer Technology Fund	5,596	-	2,923	-	**8,519**	-	**8,519**
County Wide 0.75% Sales Tax Fund	740,339	-	1,116,203	865,985	**990,557**	31,915	**1,022,472**
Capital Improvement Reserve Fund	1,451,081	11,577	831,930	127,233	**2,167,355**	-	**2,167,355**
Capital Equipment Reserve Fund	359,633	-	167,803	251,792	**275,644**	20,604	**296,248**
Activity Center Roof Replacement Fund	7,561	-	-	7,561	**-**	-	**-**
Grant Proceeds Fund	125,765	-	41,993	120,576	**47,182**	35,728	**82,910**
Kansas Fights Addiction Fund	13,340	-	13,148	-	**26,488**	-	**26,488**
Solid Waste Fund	86,112	-	226,184	131,779	**180,517**	2,342	**182,859**
Bond and Interest Fund							
Bond and Interest Fund	1,753,080	-	1,144,323	372,060	**2,525,343**	-	**2,525,343**
Business Fund							
Self Insurance Reserve Fund	1,045,108	-	1,482,696	1,240,912	**1,286,892**	12,330	**1,299,222**
Trust Funds							
County Treasurer Auto Fund	-	-	100,973	100,973	**-**	2,478	**2,478**
Prosecuting Attorneys' Training Fund	7,874	-	3,641	5,183	**6,332**	-	**6,332**
Total Primary Government	9,133,421	12,964	17,382,689	15,298,763	**11,230,311**	420,890	**11,651,201**
Related Municipal Entity							
Extension Council	241,377	-	215,396	186,478	**270,295**	-	**270,295**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 9,374,798	12,964	17,598,085	15,485,241	**11,500,606**	420,890	**11,921,496**

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

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

Composition of Cash		
Checking Accounts	$	**13,316,727**
Cash on Hand		**1,912**
Certificates of Deposit		**3,577,961**
Kansas Municipal Investment Pool		**7,002,896**
Total Primary Government		**23,899,496**
Kingman County Extension Council		**270,295**
Total Cash		**24,169,791**
Distributable Funds per Schedule 3-1		**(11,900,539)**
Agency Funds per Schedule 3-2		**(347,756)**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$	**11,921,496**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Kingman County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entity, Kingman County Extension Council, shown below. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents. This financial statement does not include the related municipal entity, Kingman County, Kansas Public Building Commission, shown below.

Kingman County Extension Council

The Kingman County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected executive board. The County annually budgets an appropriation to the Council that makes the Council financially dependent on the County. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule. The Council has been included in the County's financial statement as a related municipal entity.

Kingman County, Kansas Public Building Commission (PBC)

The PBC is organized under Kansas statutes for the purpose of acquiring a site for constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character. The Board's members are appointed by the County Commissioners. Kingman County, Kansas Public Building Commission is audited annually through the Ninnescah Valley Health System audit and those audited financial statements are available at the hospital offices. The County does not have any debt or leases with the PBC.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2024.

Regulatory Basis Fund Types

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

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

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

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

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

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

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

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

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

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Special Machinery Fund, Special Highway Improvement Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, County Wide 0.75% Sales Tax Fund, Capital Improvement Reserve Fund, Capital Equipment Reserve Fund, Activity Center Roof Replacement Fund, and Grant Proceeds 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.

NOTE 3 – DEPOSITS AND INVESTMENTS

Kingman County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and

certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investments is noted below.

As of December 31, 2024, the County had the following investments and maturities.

Investment Type		Cost	Investment Maturities (in Years) Less than 1	Rating
Kansas Municipal Investment Pool	$	7,002,896	7,002,896	N/A

Concentration of Credit Risk
State statues place no limit on the amount the County may invest in any issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The County's allocation of investments as of December 31, 2024, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2024.

At December 31, 2024, the County's carrying amount of deposits was $16,896,600 and the bank balance was $16,445,963. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $15,820,851 was covered by federal depository insurance and $625,112 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2024, the Extension Council's carrying amount of deposits was $270,295 and the bank balance was $277,246. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $275,729 was covered by federal depository insurance and $1,517 was collateralized with securities held by the pledging financial institutions' agents in the Extension Council's name.

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

At December 31, 2024, the County had invested $7,002,896 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested

in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Kingman County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2024 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	$	829,500
General Fund	Capital Equipment Reserve Fund	K.S.A. 19-119		68,056
General Fund	Bond and Interest Fund	Commission		808,500
General Fund	Special Bridge Fund	Commission		71,926
General Fund	Solid Waste Fund	Commission		100,000
County Treasurer Auto Fund	General Fund	K.S.A. 8-145		3,675
Employee Benefits Fund	Self Insurance Reserve Fund	Commission		1,268,000

NOTE 5 – LITIGATION

Kingman County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 6 – RISK MANAGEMENT

Kingman County, Kansas is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – HEALTH CARE SELF-INSURANCE CLAIMS

Kingman County, Kansas established a limited risk management program for employees' health care coverage effective September 1, 2022. Claims are paid by a third party administrator (Blue Cross Blue Shield of Kansas, or "BCBS") acting on behalf of the County. The contract between the County and BCBS is renewable annually, with administration fees and stop-loss insurance premiums included in the contractual provisions. Protecting the County against unanticipated catastrophic loss, the program for the plan year ending August 31, 2025 includes a stop-loss provision for annual medical/prescription drug claims over $30,000 per individual and aggregate annual medical/prescription drug claims over $1,090,729. The aggregate stop-loss for the plan year was calculated at 125% of annualized expected medical/prescription drug claims. The dental claims are capped at $1,500 annually per individual. The County reimburses BCBS weekly for claims processed.

Self-Insurance Liability	Beginning of Fiscal Year Balance	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End	Assets Available To Pay Claims At Year End
2024	$ 12,640	708,002	669,602	51,040	1,286,892

NOTE 8 – GRANTS AND SHARED REVENUES

Kingman County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Annual inventories were not completed by department heads in 2024, which is a violation of K.S.A. 19-2687.

NOTE 10 – DEFERRED COMPENSATION PLAN

Kingman County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

NOTE 11 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $332,739 for the year ended December 31, 2024.

Contributions to the pension plan from the Extension Council were $619 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's and Kingman County Extension Council's proportionate share of the collective net pension liability reported by KPERS was $2,957,246 and $15,910, respectively. 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 non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial 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.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS

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

Under the Consolidated 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.

As provided by K.S.A. 74-497, 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.

NOTE 13 – COMPENSATED ABSENCES

Vacation
Vacation is granted for all regular full-time employees. A minimum of 10 days and a maximum of 20 days vacation are granted based on years of employment. At any given time, the maximum amount of vacation that may be accumulated shall be the number of hours that an employee has earned during the immediately preceding 12 months. An employee must use the vacation earned each year, may donate the time to the shared leave time account, or with prior approval of both the Payroll Clerk and the employee's department head, may carry over up to 5 days into the new year for a period of up to 30 calendar days. Upon termination, employees shall be paid for all accumulated vacation.

Sick Leave
Sick leave is granted at the rate of eight hours each month for all regular full-time employees. Sick leave benefits will be allowed to accumulate up to a maximum of 960 hours. Any employee accruing sick leave in excess of 960 hours will receive pay in December of each year for one-half of any additional sick leave. Accumulated sick leave shall not be paid upon termination of employment, with the exception of retirement, when the employee shall be paid up to 184 hours.

Compensatory Time
Compensatory time is granted to non-exempt employees and exempt employees who earn less than $47,476 per year at the discretion of their department head. These employees are paid time and one-half for any compensatory time worked. All compensatory time must be used in the week or pay period following the week with excess hours. Exempt, non-elected employees are also granted compensatory time off at their regular hourly rate and must be used by December 31st of each year.

NOTE 14 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Kingman County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated total current cost of the landfill closure and post-closure care cost of $178,293 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2024.

The County has a municipal solid waste landfill that was closed in 1993. State and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The future post-closure care cost is undeterminable at this time.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

NOTE 15 – RECLASSIFICATIONS

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

NOTE 16 – LONG-TERM DEBT

Kingman County, Kansas has the following types of long-term debt.

General Obligation Bonds
On April 30, 2015, the County issued $1,765,000 of Series 2015 general obligation refunding bonds to refund callable bonds.

On December 8, 2016, the County issued $2,500,000 of Series 2016 general obligation bonds for the purpose of providing funds to pay the cost of Smoots Creek Bridge repair.

On May 4, 2021, the County issued $4,000,000 of Series 2021 general obligation bonds for the purpose of providing funds to pay the cost of multiple bridge replacement and repairs.

Lease Obligations

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
General Obligation Bonds									
Series 2015	2-2.55%	04/30/15	$ 1,765,000	10/01/30	$ 855,000	-	(115,000)	**740,000**	19,202
Series 2016	2-3.10%	12/08/16	2,500,000	10/01/36	1,890,000	-	(125,000)	**1,765,000**	52,858
Series 2021	1.50%	05/04/21	4,000,000	10/01/27	4,000,000	-	-	**4,000,000**	60,000
Finance Leases									
Tasers	4.69%	01/01/23	24,265	01/01/27	18,957	-	(4,419)	**14,538**	889
4 - Dodge Durango Vehicles	4.69%	05/12/23	221,018	07/12/26	146,787	-	(80,539)	**66,248**	5,509
3 - Patrol Vehicles	5.375%	04/29/24	185,919	07/29/27	-	185,919	(28,947)	**156,972**	5,453
Total Contractual Indebtedness					$ **6,910,744**	**185,919**	**(353,905)**	**6,742,758**	**143,911**

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

	YEAR							
	2025	2026	2027	2028	2029	2030-2034	2035-2036	**Total**
Principal								
GO Bonds	$ 240,000	250,000	4,255,000	260,000	265,000	900,000	335,000	**6,505,000**
Finance Leases	131,149	68,439	38,170	-	-	-	-	**237,758**
Total Principal	**371,149**	**318,439**	**4,293,170**	**260,000**	**265,000**	**900,000**	**335,000**	**6,742,758**
Interest								
GO Bonds	127,260	122,460	116,853	50,500	43,850	126,068	15,655	**602,646**
Finance Leases	9,087	4,110	758	-	-	-	-	**13,955**
Total Interest	**136,347**	**126,570**	**117,611**	**50,500**	**43,850**	**126,068**	**15,655**	**616,601**
Total Principal and Interest	$ **507,496**	**445,009**	**4,410,781**	**310,500**	**308,850**	**1,026,068**	**350,655**	**7,359,359**

KINGMAN COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

KINGMAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	$ 6,070,796	997,236	7,068,032	**6,497,344**	(570,688)
Special Purpose Funds					
Road and Bridge Fund	2,110,300	-	2,110,300	**1,875,043**	(235,257)
Special Bridge Fund	274,000	-	274,000	**168,089**	(105,911)
Public Health Fund	309,300	-	309,300	**290,187**	(19,113)
Activity Center Maintenance Fund	155,000	-	155,000	**118,402**	(36,598)
County Appraiser Fund	211,075	-	211,075	**183,432**	(27,643)
Noxious Weed Fund	178,700	-	178,700	**78,594**	(100,106)
Ambulance Fund	318,150	-	318,150	**293,632**	(24,518)
Employee Benefits Fund	2,525,500	-	2,525,500	**2,082,086**	(443,414)
Special Parks and Recreation Fund	1	-	1	**-**	(1)
Special Alcohol and Drug Program Fund	7,440	-	7,440	**6,166**	(1,274)
Emergency Telephone Services (911) Fund	110,000	-	110,000	**100,061**	(9,939)
Kansas Fights Addiction Fund	11,304	-	11,304	**-**	(11,304)
Solid Waste Fund	175,575	-	175,575	**131,779**	(43,796)
Bond and Interest Fund					
Bond and Interest Fund	1,852,560	-	1,852,560	**372,060**	(1,480,500)

KINGMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 3,113,190	**3,016,204**	3,119,574	(103,370)
Delinquent Tax	41,975	**48,597**	-	48,597
Vehicle Tax	302,893	**330,754**	313,630	17,124
Mineral Production Tax	39,224	**14,954**	15,000	(46)
Neighborhood Revitalization Rebate	(125,788)	**(111,856)**	(114,138)	2,282
Total Taxes and Shared Revenues	3,371,494	**3,298,653**	3,334,066	(35,413)
Intergovernmental				
State Aid	7,692	**20,200**	400	19,800
Licenses and Fees				
Construction Fees	24,700	**58,000**	-	58,000
County Officers' Fees	92,924	**97,175**	80,000	17,175
Total Licenses and Fees	117,624	**155,175**	80,000	75,175
Charges for Services				
Attorney and Docket Fees	12,019	**19,619**	-	19,619
Use of Money and Property				
Interest on Investments	178,114	**608,349**	60,000	548,349
Interest on Delinquent Taxes	37,241	**58,075**	-	58,075
Total Use of Money and Property	215,355	**666,424**	60,000	606,424
Miscellaneous				
Reimbursed Expenses	373,858	**1,047,236**	50,000	997,236
Flat Ridge Pilot Fees	380,855	**-**	388,000	(388,000)
BP Pilot Fees	800,000	**800,000**	800,000	-
AEP Pilot Fees	441,293	**450,119**	450,000	119
Zoning Fees	1,930	**2,600**	-	2,600
Sale of Assets	66,093	**-**	-	-
Transfers In	9,183	**3,675**	-	3,675
Miscellaneous	25,971	**41,936**	12,500	29,436
Total Miscellaneous	2,099,183	**2,345,566**	1,700,500	645,066
Total Receipts	$ 5,823,367	**6,505,637**	5,174,966	1,330,671

KINGMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures				
County Commission	$ 74,643	**79,522**	82,200	(2,678)
County Clerk	144,316	**154,902**	159,850	(4,948)
County Treasurer	170,281	**179,458**	182,100	(2,642)
County Attorney	199,089	**195,231**	192,500	2,731
Register of Deeds	153,310	**129,129**	165,125	(35,996)
Sheriff	1,516,228	**1,612,882**	1,708,575	(95,693)
Courthouse General	483,181	**564,190**	591,200	(27,010)
Unified Court	116,511	**101,735**	153,000	(51,265)
County Coroner	10,926	**24,735**	10,000	14,735
Conservation District	30,000	**30,000**	30,000	-
Fair	11,500	**11,500**	15,000	(3,500)
Core Circles	10,000	**10,000**	10,000	-
Payments to Agencies	2,184	**11,000**	5,009	5,991
Human Resources	84,590	**79,261**	92,650	(13,389)
Emergency Management	62,967	**63,320**	68,141	(4,821)
Election	47,123	**102,910**	99,000	3,910
Economic Development	43,295	**27,300**	43,500	(16,200)
County Counselor	70,573	**75,552**	82,250	(6,698)
Student Loan Repayment Program	13,829	**13,958**	25,000	(11,042)
Council on Aging	156,942	**158,142**	157,220	922
Kingman County Historical Museum	116	**-**	-	-
Intellectual Disability	60,525	**60,525**	60,525	-
Extension Council	156,498	**156,498**	165,746	(9,248)
Mental Health	63,000	**63,000**	63,000	-
Facade Program	21,707	**256**	26,000	(25,744)
Dilapidated Housing	9,603	**2,500**	24,000	(21,500)
Windfarm Haul Route	311,701	**645,856**	-	645,856
EMS Apportionments	10,000	**66,000**	66,000	-
Transfers Out	1,818,241	**1,877,982**	1,793,205	84,777
(a) Adjustment for Qualifying Budget Credits	-	**-**	997,236	(997,236)
Total Expenditures	5,852,879	**6,497,344**	7,068,032	(570,688)
Receipts Over (Under) Expenditures	(29,512)	**8,293**		
Unencumbered Cash - Beginning	1,678,397	**1,653,085**		
Prior Year Cancelled Encumbrances	4,200	**687**		
Unencumbered Cash - Ending	$ 1,653,085	**1,662,065**		

(a) Adjustment for Qualifying Budget Credits

Reimbursed Expenses Over Amount Budgeted	$ 997,236

KINGMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
County Commission				
Personal Services	$ 67,677	**72,568**	72,500	68
Contractual Services	5,389	**6,954**	9,600	(2,646)
Commodities	-	**-**	100	(100)
Capital Outlay	1,577	**-**	-	-
Department Total	74,643	**79,522**	82,200	(2,678)
County Clerk				
Personal Services	132,558	**145,107**	143,500	1,607
Contractual Services	10,090	**9,202**	12,850	(3,648)
Commodities	1,668	**593**	3,500	(2,907)
Department Total	144,316	**154,902**	159,850	(4,948)
County Treasurer				
Personal Services	129,150	**138,628**	137,000	1,628
Contractual Services	38,521	**39,078**	40,850	(1,772)
Commodities	2,610	**1,752**	4,250	(2,498)
Department Total	170,281	**179,458**	182,100	(2,642)
County Attorney				
Personal Services	162,151	**173,926**	167,000	6,926
Contractual Services	35,270	**19,091**	22,300	(3,209)
Commodities	1,668	**2,214**	3,200	(986)
Department Total	199,089	**195,231**	192,500	2,731
Register of Deeds				
Personal Services	127,810	**108,317**	146,500	(38,183)
Contractual Services	11,264	**9,705**	7,625	2,080
Commodities	2,335	**6,032**	11,000	(4,968)
Capital Outlay	11,901	**5,075**	-	5,075
Department Total	153,310	**129,129**	165,125	(35,996)
Sheriff				
Personal Services	1,116,993	**1,203,759**	1,301,000	(97,241)
Contractual Services	259,804	**287,160**	308,975	(21,815)
Commodities	57,641	**65,404**	98,600	(33,196)
Capital Outlay	81,790	**56,559**	-	56,559
Department Total	$ 1,516,228	**1,612,882**	1,708,575	(95,693)

KINGMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Courthouse General				
Personal Services	$ 83,887	**108,267**	87,000	21,267
Contractual Services	380,303	**436,874**	484,500	(47,626)
Commodities	17,868	**15,786**	12,700	3,086
Capital Outlay	1,123	**3,263**	-	3,263
Transfer to Capital Equip Reserves	-	**-**	7,000	(7,000)
Department Total	483,181	**564,190**	591,200	(27,010)
Unified Court				
Contractual Services	112,735	**98,969**	148,500	(49,531)
Commodities	2,352	**2,681**	4,500	(1,819)
Capital Outlay	1,424	**85**	-	85
Department Total	116,511	**101,735**	153,000	(51,265)
Other				
County Coroner	10,926	**24,735**	10,000	14,735
Conservation District	30,000	**30,000**	30,000	-
Fair	11,500	**11,500**	15,000	(3,500)
Core Circles	10,000	**10,000**	10,000	-
Payments to Agencies	2,184	**11,000**	5,009	5,991
Human Resources	84,590	**79,261**	92,650	(13,389)
Emergency Management	62,967	**63,320**	68,141	(4,821)
Election	47,123	**102,910**	99,000	3,910
Economic Development	43,295	**27,300**	43,500	(16,200)
County Counselor	70,573	**75,552**	82,250	(6,698)
Student Loan Repayment Program	13,829	**13,958**	25,000	(11,042)
Council on Aging	156,942	**158,142**	157,220	922
Kingman County Historical Museum	116	**-**	-	-
Intellectual Disability	60,525	**60,525**	60,525	-
Extension Council	156,498	**156,498**	165,746	(9,248)
Mental Health	63,000	**63,000**	63,000	-
Facade Program	21,707	**256**	26,000	(25,744)
Dilapidated Housing	9,603	**2,500**	24,000	(21,500)
Windfarm Haul Route	311,701	**645,856**	-	645,856
EMS Apportionments	10,000	**66,000**	66,000	-
Transfers Out	1,818,241	**1,877,982**	1,793,205	84,777
(a) Adjustment for Qualifying Budget Credits	-	**-**	997,236	(997,236)
Total Other	2,995,320	**3,480,295**	3,833,482	(353,187)
Total Expenditures	$ 5,852,879	**6,497,344**	7,068,032	(570,688)

(a) Adjustment for Qualifying Budget Credits

Reimbursed Expenses Over Amount Budgeted	$ 997,236

KINGMAN 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 Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,245,849	**1,473,469**	1,524,028	(50,559)
Delinquent Tax	19,215	**21,328**	-	21,328
Vehicle Tax	158,938	**134,419**	125,418	9,001
Neighborhood Revitalization Rebate	(50,303)	**(54,644)**	(55,761)	1,117
Special Motor Fuels	462,618	**476,895**	452,999	23,896
Reimbursements	15,590	**5,295**	2,500	2,795
Total Receipts	1,851,907	**2,056,762**	2,049,184	7,578
Expenditures				
Personal Services	510,791	**519,444**	636,000	(116,556)
Contractual Services	570,845	**632,246**	588,300	43,946
Commodities	592,612	**718,323**	851,000	(132,677)
Capital Outlay	-	**5,030**	35,000	(29,970)
Transfers Out	265,000	**-**	-	-
Total Expenditures	1,939,248	**1,875,043**	2,110,300	(235,257)
Receipts Over (Under) Expenditures	(87,341)	**181,719**		
Unencumbered Cash - Beginning	217,075	**129,734**		
Unencumbered Cash - Ending	$ 129,734	**311,453**		

KINGMAN 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 Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 231,877	**102,073**	105,585	(3,512)
Delinquent Tax	2,856	**3,256**	-	3,256
Vehicle Tax	7,833	**23,653**	23,323	330
Neighborhood Revitalization Rebate	(9,352)	**(3,785)**	(3,863)	78
Reimbursed Expenses	-	**299**	-	299
Transfers In	-	**71,926**	-	71,926
Total Receipts	233,214	**197,422**	125,045	72,377
Expenditures				
Contractual Services	178,303	**68,350**	50,000	18,350
Commodities	47,520	**99,739**	39,000	60,739
Capital Outlay	-	**-**	185,000	(185,000)
Total Expenditures	225,823	**168,089**	274,000	(105,911)
Receipts Over (Under) Expenditures	7,391	**29,333**		
Unencumbered Cash - Beginning	194,977	**202,368**		
Unencumbered Cash - Ending	$ 202,368	**231,701**		

KINGMAN COUNTY, KANSAS
Public Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 136,176	**955**	980	(25)
Delinquent Tax	1,627	**1,713**	-	1,713
Vehicle Tax	7,950	**14,155**	13,720	435
Neighborhood Revitalization Rebate	(5,503)	**(35)**	(36)	1
Federal Aid	114,150	**81,317**	68,200	13,117
State Aid	13,960	**14,554**	32,800	(18,246)
Charges for Services	61,191	**56,333**	40,500	15,833
Total Receipts	329,551	**168,992**	156,164	12,828
Expenditures				
Personal Services	189,333	**201,092**	227,000	(25,908)
Contractual Services	41,154	**41,491**	68,000	(26,509)
Commodities	25,593	**12,873**	14,300	(1,427)
Capital Outlay	64,894	**34,731**	-	34,731
Total Expenditures	320,974	**290,187**	309,300	(19,113)
Receipts Over (Under) Expenditures	8,577	**(121,195)**		
Unencumbered Cash - Beginning	292,998	**301,575**		
Prior Year Cancelled Encumbrances	-	**50**		
Unencumbered Cash - Ending	$ 301,575	**180,430**		

KINGMAN COUNTY, KANSAS
Activity Center Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 67,133	**66,502**	68,764	(2,262)
Delinquent Tax	938	**1,074**	-	1,074
Vehicle Tax	6,062	**7,090**	6,757	333
Neighborhood Revitalization Rebate	(2,710)	**(2,466)**	(2,516)	50
Charges for Services	50,915	**55,689**	40,000	15,689
Total Receipts	122,338	**127,889**	113,005	14,884
Expenditures				
Personal Services	55,259	**58,025**	76,000	(17,975)
Contractual Services	48,218	**39,736**	57,500	(17,764)
Commodities	13,609	**20,641**	21,500	(859)
Total Expenditures	117,086	**118,402**	155,000	(36,598)
Receipts Over (Under) Expenditures	5,252	**9,487**		
Unencumbered Cash - Beginning	72,820	**78,072**		
Prior Year Cancelled Encumbrances	-	**650**		
Unencumbered Cash - Ending	$ 78,072	**88,209**		

KINGMAN COUNTY, KANSAS
County Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 161,184	**155,410**	160,734	(5,324)
Delinquent Tax	2,287	**2,581**	-	2,581
Vehicle Tax	16,553	**17,155**	16,228	927
Neighborhood Revitalization Rebate	(6,509)	**(5,763)**	(5,881)	118
Miscellaneous	9,328	**7,294**	7,000	294
Total Receipts	182,843	**176,677**	178,081	(1,404)
Expenditures				
Personal Services	128,874	**138,668**	138,000	668
Contractual Services	45,458	**42,532**	67,025	(24,493)
Commodities	3,112	**2,232**	6,050	(3,818)
Transfers Out	1,625	**-**	-	-
Total Expenditures	179,069	**183,432**	211,075	(27,643)
Receipts Over (Under) Expenditures	3,774	**(6,755)**		
Unencumbered Cash - Beginning	59,953	**63,727**		
Unencumbered Cash - Ending	$ 63,727	**56,972**		

KINGMAN 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 Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 44,210	**77,405**	80,103	(2,698)
Delinquent Tax	681	**797**	-	797
Vehicle Tax	5,895	**4,797**	4,461	336
Neighborhood Revitalization Rebate	(1,787)	**(2,871)**	(2,931)	60
Sales of Chemicals	61,082	**44,760**	50,000	(5,240)
Total Receipts	110,081	**124,888**	131,633	(6,745)
Expenditures				
Personal Services	47,703	**43,366**	61,000	(17,634)
Contractual Services	13,354	**11,937**	24,800	(12,863)
Commodities	32,147	**21,771**	92,900	(71,129)
Capital Outlay	560	**1,520**	-	1,520
Total Expenditures	93,764	**78,594**	178,700	(100,106)
Receipts Over (Under) Expenditures	16,317	**46,294**		
Unencumbered Cash - Beginning	107,394	**123,711**		
Unencumbered Cash - Ending	$ 123,711	**170,005**		

KINGMAN COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 332,120	**280,473**	290,077	(9,604)
Delinquent Tax	4,423	**5,053**	-	5,053
Vehicle Tax	32,458	**35,311**	33,461	1,850
Neighborhood Revitalization Rebate	(13,422)	**(10,401)**	(10,613)	212
Total Receipts	355,579	**310,436**	312,925	(2,489)
Expenditures				
Appropriations	349,632	**293,632**	318,150	(24,518)
Receipts Over (Under) Expenditures	5,947	**16,804**		
Unencumbered Cash - Beginning	19,885	**25,832**		
Unencumbered Cash - Ending	$ 25,832	**42,636**		

KINGMAN 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 Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,901,334	**2,271,847**	2,349,711	(77,864)
Delinquent Tax	28,029	**31,754**	-	31,754
Vehicle Tax	230,173	**204,652**	191,524	13,128
Neighborhood Revitalization Rebate	(76,812)	**(84,253)**	(85,971)	1,718
Federal Aid	8,129	**9,402**	-	9,402
Total Receipts	2,090,853	**2,433,402**	2,455,264	(21,862)
Expenditures				
Health Insurance	166,713	**154,321**	7,500	146,821
Other Insurance	6,179	**7,877**	175,000	(167,123)
Social Security	236,681	**247,435**	285,000	(37,565)
Retirement	295,148	**332,739**	382,000	(49,261)
Workmen's Compensation	44,809	**69,150**	60,000	9,150
Unemployment Tax	2,476	**2,564**	5,000	(2,436)
Transfers Out	1,712,200	**1,268,000**	1,536,000	(268,000)
Cash Forward	-	**-**	75,000	(75,000)
Total Expenditures	2,464,206	**2,082,086**	2,525,500	(443,414)
Receipts Over (Under) Expenditures	(373,353)	**351,316**		
Unencumbered Cash - Beginning	565,585	**192,232**		
Unencumbered Cash - Ending	$ 192,232	**543,548**		

KINGMAN COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures				
Appropriations	-	**-**	1	(1)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	1	**1**		
Unencumbered Cash - Ending	$ 1	**1**		

KINGMAN COUNTY, KANSAS
Special Alcohol and Drug Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Local Alcohol Liquor Tax	$ 6,865	**6,166**	7,440	(1,274)
Expenditures				
Appropriations	9,350	**6,166**	7,440	(1,274)
Receipts Over (Under) Expenditures	(2,485)	**-**		
Unencumbered Cash - Beginning	2,485	**-**		
Unencumbered Cash - Ending	$ -	**-**		

Schedule 2-12

KINGMAN COUNTY, KANSAS
Emergency Telephone Services (911) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
911 Telephone Tax	$ 67,714	**68,961**	68,000	961
Expenditures				
Contractual Services	62,708	**64,078**	110,000	(45,922)
Capital Outlay	32	**35,983**	-	35,983
Total Expenditures	62,740	**100,061**	110,000	(9,939)
Receipts Over (Under) Expenditures	4,974	**(31,100)**		
Unencumbered Cash - Beginning	85,147	**90,121**		
Unencumbered Cash - Ending	$ 90,121	**59,021**		

KINGMAN COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Insurance Proceeds	$	-	**56,261**
Transfers In		66,250	**-**
Total Receipts		66,250	**56,261**
Expenditures			
Capital Outlay		60,424	**66,698**
Receipts Over (Under) Expenditures		5,826	**(10,437)**
Unencumbered Cash - Beginning		65,423	**71,249**
Unencumbered Cash - Ending	$	71,249	**60,812**

KINGMAN COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	198,750	**-**
Expenditures			
Commodities		10,745	**43,771**
Capital Outlay		63,133	**270,443**
Total Expenditures		73,878	**314,214**
Receipts Over (Under) Expenditures		124,872	**(314,214)**
Unencumbered Cash - Beginning		366,453	**523,939**
Prior Year Cancelled Encumbrances		32,614	**-**
Unencumbered Cash - Ending	$	523,939	**209,725**

KINGMAN COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Technology Fees	$	11,595	**11,694**
Interest		260	**2,761**
Total Receipts		11,855	**14,455**
Expenditures			
Personal Services		6,990	**236**
Contractual Services		386	**-**
Capital Outlay		-	**525**
Total Expenditures		7,376	**761**
Receipts Over (Under) Expenditures		4,479	**13,694**
Unencumbered Cash - Beginning		56,960	**61,439**
Unencumbered Cash - Ending	$	61,439	**75,133**

KINGMAN COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Technology Fees	$	2,899	**2,924**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		2,899	**2,924**
Unencumbered Cash - Beginning		17,948	**20,847**
Unencumbered Cash - Ending	$	20,847	**23,771**

Schedule 2-17

KINGMAN COUNTY, KANSAS
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Technology Fees	$	2,899	**2,923**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		2,899	**2,923**
Unencumbered Cash - Beginning		2,697	**5,596**
Unencumbered Cash - Ending	$	5,596	**8,519**

KINGMAN COUNTY, KANSAS
County Wide 0.75% Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales and Compensating Use Tax	$	979,751	**1,040,555**
State Aid		86,218	**75,648**
Total Receipts		1,065,969	**1,116,203**
Expenditures			
Capital Outlay		1,719,081	**865,985**
Receipts Over (Under) Expenditures		(653,112)	**250,218**
Unencumbered Cash - Beginning		1,368,801	**740,339**
Prior Year Cancelled Encumbrance		24,650	**-**
Unencumbered Cash - Ending	$	740,339	**990,557**

KINGMAN COUNTY, KANSAS
Capital Improvement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	839,692	**829,500**
State Aid		1,218,237	**-**
Grants		-	**2,430**
Reimbursements		1,045,034	**-**
Total Receipts		3,102,963	**831,930**
Expenditures			
Capital Outlay		3,153,316	**127,233**
Receipts Over (Under) Expenditures		(50,353)	**704,697**
Unencumbered Cash - Beginning		1,501,434	**1,451,081**
Prior Year Cancelled Encumbrances		-	**11,577**
Unencumbered Cash - Ending	$	1,451,081	**2,167,355**

KINGMAN COUNTY, KANSAS
Capital Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Insurance Proceeds	$	48,109	**99,747**
Transfers In		142,674	**68,056**
Total Receipts		190,783	**167,803**
Expenditures			
Capital Outlay		213,674	**251,792**
Receipts Over (Under) Expenditures		(22,891)	**(83,989)**
Unencumbered Cash - Beginning		382,524	**359,633**
Unencumbered Cash - Ending	$	359,633	**275,644**

Schedule 2-21

KINGMAN COUNTY, KANSAS
Activity Center Roof Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Contractual Services		-	**7,561**
Receipts Over (Under) Expenditures		-	**(7,561)**
Unencumbered Cash - Beginning		7,561	**7,561**
Unencumbered Cash - Ending	$	7,561	**-**

KINGMAN COUNTY, KANSAS
Grant Proceeds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	50,000	**37,000**
Grants		138,815	**4,993**
Total Receipts		188,815	**41,993**
Expenditures			
Grant Expenses		102,811	**120,576**
Receipts Over (Under) Expenditures		86,004	**(78,583)**
Unencumbered Cash - Beginning		39,761	**125,765**
Unencumbered Cash - Ending	$	125,765	**47,182**

KINGMAN COUNTY, KANSAS
Kansas Fights Addiction Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 12,036	**13,148**	-	13,148
Expenditures				
Appropriations	-	**-**	11,304	(11,304)
Receipts Over (Under) Expenditures	12,036	**13,148**		
Unencumbered Cash - Beginning	1,304	**13,340**		
Unencumbered Cash - Ending	$ 13,340	**26,488**		

Schedule 2-24

KINGMAN 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 Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 108,422	**126,184**	75,000	51,184
Transfers In	85,000	**100,000**	100,000	-
Total Receipts	193,422	**226,184**	175,000	51,184
Expenditures				
Contractual	108,551	**131,779**	175,575	(43,796)
Receipts Over (Under) Expenditures	84,871	**94,405**		
Unencumbered Cash - Beginning	1,241	**86,112**		
Unencumbered Cash - Ending	$ 86,112	**180,517**		

KINGMAN COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 268,491	**314,136**	324,903	(10,767)
Delinquent Tax	4,030	**4,530**	-	4,530
Vehicle Tax	31,583	**28,807**	27,035	1,772
Neighborhood Revitalization Rebate	(10,841)	**(11,650)**	(11,887)	237
Transfers In	1,796,912	**808,500**	808,500	-
Total Receipts	2,090,175	**1,144,323**	1,148,551	(4,228)
Expenditures				
Bond Principal	230,000	**240,000**	240,000	-
Bond Interest and Fees	136,660	**132,060**	132,060	-
Reserves for Debt Retirement	-	**-**	769,500	(769,500)
Cash Forward	-	**-**	711,000	(711,000)
Total Expenditures	366,660	**372,060**	1,852,560	(1,480,500)
Receipts Over (Under) Expenditures	1,723,515	**772,263**		
Unencumbered Cash - Beginning	29,565	**1,753,080**		
Unencumbered Cash - Ending	$ 1,753,080	**2,525,343**		

Schedule 2-26

KINGMAN COUNTY, KANSAS
Capital Project – 2021 Bridges Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	321,107	-
State Aid		42,475	-
Reimbursements		200,000	-
Total Receipts		563,582	-
Expenditures			
Contractual Services		12,966	-
Transfers Out		1,044,412	-
Total Expenditures		1,057,378	-
Receipts Over (Under) Expenditures		(493,796)	-
Unencumbered Cash - Beginning		467,463	-
Prior Year Cancelled Encumbrances		26,333	-
Unencumbered Cash - Ending	$	-	-

KINGMAN COUNTY, KANSAS
Self Insurance Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Employee Contributions	$	66,215	**74,889**
Reimbursed Expenses		-	**139,807**
Transfers In		1,712,200	**1,268,000**
Total Receipts		1,778,415	**1,482,696**
Expenditures			
Health Insurance Premiums		495,243	**571,310**
Health Insurance Claims		681,067	**669,602**
Total Expenditures		1,176,310	**1,240,912**
Receipts Over (Under) Expenditures		602,105	**241,784**
Unencumbered Cash - Beginning		443,003	**1,045,108**
Unencumbered Cash - Ending	$	1,045,108	**1,286,892**

KINGMAN COUNTY, KANSAS
County Treasurer Auto Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	93,154	**91,411**
Miscellaneous		10,004	**9,562**
Total Receipts		103,158	**100,973**
Expenditures			
Personal Services		82,163	**91,074**
Contractual Services		4,536	**5,352**
Commodities		1,530	**817**
Capital Outlay		5,746	**55**
Transfers Out		9,183	**3,675**
Total Expenditures		103,158	**100,973**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

KINGMAN COUNTY, KANSAS
Prosecuting Attorneys' Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	1,780	**3,641**
Expenditures			
Personal Services		3,203	**3,661**
Contractual Services		1,152	**1,522**
Total Expenditures		4,355	**5,183**
Receipts Over (Under) Expenditures		(2,575)	**(1,542)**
Unencumbered Cash - Beginning		10,449	**7,874**
Unencumbered Cash - Ending	$	7,874	**6,332**

KINGMAN COUNTY, KANSAS
Extension Council
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
County Appropriations	$	156,498	**156,498**
KSU Salary Participation		30,275	**39,130**
Educational Services		2,624	**17,012**
Interest and Miscellaneous Income		1,638	**2,756**
Total Receipts		191,035	**215,396**
Expenditures			
Audit, Printing, and Treasury Bond		2,500	**2,584**
Telephone		2,328	**3,400**
Rent and Utilities		2,111	**1,071**
Postage and Supplies		5,105	**2,455**
Equipment		566	**2,591**
Miscellaneous		-	**3,492**
Transportation		1,270	**4,821**
Subsistence		1,436	**501**
Salaries		120,651	**126,832**
Social Security and Retirement		19,472	**22,660**
Educational Services		6,599	**-**
Non Appropriated Funds		2,353	**16,071**
Total Expenditures		164,391	**186,478**
Receipts Over (Under) Expenditures		26,644	**28,918**
Unencumbered Cash - Beginning		214,733	**241,377**
Unencumbered Cash - Ending	$	241,377	**270,295**

KINGMAN COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds					
Current Tax	$	12,110,357	17,716,286	18,550,415	**11,276,228**
Motor Vehicle 16/20M Tax		63,332	88,512	87,572	**64,272**
RV & Commercial Vehicle Tax		6,423	345,035	346,172	**5,286**
Clearing Fund		-	66,205	66,205	**-**
Delinquent Real Estate Tax		93,868	270,944	296,716	**68,096**
Delinquent Personal Property Tax		2,332	10,770	12,892	**210**
Delinquent 16/20M Tax		176	685	861	**-**
Other Taxes		143,849	571,646	572,339	**143,156**
Neighborhood Revitalization Program		-	666,485	666,485	**-**
Motor Vehicle Registration		294,459	1,584,942	1,572,406	**306,995**
Excise Tax		35	5	35	**5**
Antique Vehicle		2,838	15,486	16,674	**1,650**
Tax Increment Financing		-	171,659	171,659	**-**
NVHS 0.75% Sales Tax		-	1,040,554	1,040,554	**-**
Total Distributable Funds		12,717,669	22,549,214	23,400,985	**11,865,898**
State Funds					
State Drivers Licenses		641	51,644	52,285	**-**
State Educational Fund		-	133,543	133,543	**-**
State Institutions Building Tax		-	66,771	66,771	**-**
Combined Motor Vehicle Sales Tax		41,369	528,203	534,489	**35,083**
Total State Funds		42,010	780,161	787,088	**35,083**
Subdivision Funds					
Cemetery Districts		-	43,171	43,171	**-**
Cities		(2,951)	2,297,558	2,294,607	**-**
Hospital Districts		-	96,357	96,366	**(9)**
School Districts		(7,873)	6,035,420	6,027,579	**(32)**
Townships		(15,652)	2,630,785	2,615,534	**(401)**
Regional Library		-	111,415	111,415	**-**
Fire Districts		-	25,453	25,453	**-**
Total Subdivision Funds		(26,476)	11,240,159	11,214,125	**(442)**
Total	$	12,733,203	34,569,534	35,402,198	**11,900,539**

Schedule 3-2

KINGMAN 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**
Agency Funds				
Flexible Spending	$ (886)	47,252	41,660	**4,706**
Diversion	153,785	12,350	54,844	**111,291**
Special Prosecutor Trust	10,724	-	-	**10,724**
Sheriff Equipment	38,901	18,659	1,357	**56,203**
Civil Asset Forfeiture	9,830	-	-	**9,830**
Beer License Stamp Fund	-	100	100	**-**
Games Licenses	-	4,064	4,064	**-**
County Sheriff	-	86,822	86,812	**10**
Sheriff Commissary	24,534	15,980	18,154	**22,360**
District Court	109,391	15,994	16,641	**108,744**
Law Library	23,129	8,310	7,551	**23,888**
Total Agency Funds	$ 369,408	209,531	231,183	**347,756**