DONIPHAN COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2024

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Doniphan County, Kansas

FINANCIAL STATEMENTS
December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Doniphan County, Kansas

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of Doniphan County, Kansas, (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis of 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 the 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), the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are 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 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 statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 30, 2025, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control over financial reporting and compliance.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

June 30, 2025

Doniphan 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 Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	$ 2,218,510	$ -	$ 3,167,466	$ 3,300,117	$ 2,085,859	$ -	$ 2,085,859
Special Purpose Funds:							
Road and Bridge	1,702,233	-	3,019,169	3,469,208	1,252,194	-	1,252,194
Capital Improvements	154,087	-	4,000	5,638	152,449	-	152,449
Employee Benefits	281,267	-	601,609	619,149	263,727	-	263,727
Extension Council	837	-	162,399	161,864	1,372	-	1,372
Community Mental Health	-	-	44,122	44,122	-	-	-
Mental Health Workshop	410	-	33,448	33,760	98	-	98
Conservation District	105	-	34,934	35,000	39	-	39
Appraiser's Costs	152,872	-	287,147	314,241	125,778	-	125,778
Noxious Weed	77,353	-	86,498	97,752	66,099	-	66,099
Noxious Weed Chemical	177,310	-	51,458	76,171	152,597	-	152,597
Fair	188	-	19,658	19,846	-	-	-
Economic Development	135,709	-	74,419	67,362	142,766	-	142,766
Elderly Services	171,461	-	442,579	363,693	250,347	-	250,347
Alcohol	55,679	-	8,035	14,200	49,514	-	49,514
Diversion	132,781	-	3,928	902	135,807	-	135,807
Direct Election	74,630	-	80,627	102,840	52,417	-	52,417
Title III C-1	[38]	-	210,433	210,395	-	-	-
Title III C-2	[56]	-	180,126	180,070	-	-	-
Title III-B	235	-	166,231	166,272	194	-	194
Federal Funds Exchange	496,827	-	54,019	425,000	125,846	-	125,846
Trust, Training and Technology	60,579	-	12,803	17,930	55,452	-	55,452
911 Telephone	149,915	-	65,766	74,380	141,301	-	141,301
Equipment Reserve	83,693	-	150,000	139,002	94,691	-	94,691
FEMA	223,304	-	-	-	223,304	-	223,304
New Sales Tax	2,085,002	-	798,344	805,476	2,077,870	-	2,077,870
CARES/ARPA Act	1,157,158	-	-	1,157,158	-	-	-
Bond and Interest Fund:							
Bond and Interest	36,857	-	221	-	37,078	-	37,078
Business Funds:							
NEK Central Kitchen	11,946	-	243,293	241,307	13,932	-	13,932
Health	432,634	-	756,554	799,876	389,312	-	389,312
Solid Waste	480,148	-	20,640	59,502	441,286	-	441,286
Total Primary Government	10,553,636	-	10,779,926	13,002,233	8,331,329	-	8,331,329
Related Municipal Entity:							
Extension Council	94,439	-	204,016	201,399	97,056	-	97,056
Total Reporting Entity (Excluding Agency Funds)	$ 10,648,075	$ -	$ 10,983,942	$ 13,203,632	$ 8,428,385	$ -	$ 8,428,385

COMPOSITION OF CASH:	
Checking Accounts	23,104,142
Certificates of Deposit	43,905
Total Cash	23,148,047
Less: Agency Funds per Schedule 4	14,719,662
Total Reporting Entity (excluding Agency Funds)	$ 8,428,385

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Doniphan County, Kansas, is a municipal corporation governed by an elected three-member commission. These regulatory financial statements presents Doniphan County (the primary government) and its related municipal entities. The related municipal entities are included in the County's reporting entity because it was established to benefit the County and/or its constituents.

Extension Council. The 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 seven-member executive board. The County annually provides significant operating subsidies to the Council. 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.

Because the Council is not a separate taxing entity, the County levies tax for the Extension Council's operations. The County appropriated $132,000 to the Extension Council in 2024. The Extension Council is presented as a governmental fund type. Complete financial statements for the Extension Council may be obtained at the Doniphan County Courthouse, Troy, Kansas.

Related Organizations. Organizations for which the County as primary government is accountable because it appoints a voting majority of the other organization's boards, but is not financially accountable, are related organizations. The following are related organizations of the County as defined above:

Fire Districts No. 1, No. 2, No. 3, No.4, and No.5

Basis of Accounting

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

Regulatory Basis Fund Types

In governmental 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.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Regulatory Basis Fund Types (Continued)

Special Purpose Fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt 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.

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

Agency Fund - used to report assets held by the County in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Property Tax

The county clerk calculated the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to, and prepares tax statements for, the county treasurer, who receives payment.

Taxes become a lien against all property on November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and May 11th.

Tax levies to finance the budget are made available to the County after January 1st and are distributed by the County treasurer per statutes. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

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. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least 10 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 during the year ended December 31, 2024.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The 2024 budget was amended for the NEK Central Kitchen Fund.

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

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

A legal operating budget is not required for certain special purpose, capital project, business, and agency funds. The special purpose funds that are required to have a legal operating budget are listed in Schedule 1.

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.

K.S.A. 19-229 as affirmed by AGO 99-18, gives the Board of County Commissioners exclusive control over all County expenditures.

NOTE 2 - DEPOSITS

Deposits. 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 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.

Investments. 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. As of December 31, 2024, the County held no such investments.

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods."

NOTE 2 - DEPOSITS (CONTINUED)

As of December 31, 2024, the County's carrying amount of deposits was $23,148,047 and the bank balance was $24,589,111. The bank balance was held by five banks, which reduces a concentration of credit risk. Of the bank balance, $2,618,002 was covered by federal depository insurance and the remaining $21,971,109 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 require investments to be adequately secured.

NOTE 3 - 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 its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas Avenue, Suite 100, Topeka, Kansas 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 a 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 $298,607 for the year ended December 31, 2024.

Net Pension Liability. As of December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $2,621,023. 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 these financial statements.

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 KPERS website at www.kpers.org or can be obtained as described above.

NOTE 4 - 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; and natural disasters for which the County carries commercial insurance. No significant reductions in insurance coverage from that of the prior year have occurred. Settlements have not exceeded insurance coverage for each of the past three years.

NOTE 5 - SOLID WASTE TRANSFER STATION

The County entered into an agreement with Miller Trash Service effective November 1, 2024, to operate the Doniphan County Transfer Station. Miller Trash Service will pay the County a host fee as outline in the agreement.

NOTE 6 - INTERFUND TRANSACTIONS

The following operating transfers were made during 2024:

To	From	Amount	Regulatory Authority
Title III-B	Elderly Services	$ 61,174	Grant agreement
Title III C-2	Elderly Services	108,767	Grant agreement
Title III C-1	Elderly Services	135,170	Grant agreement
NEK Central Kitchen	General	15,000	Commission resolution
Extension Council	General	12,350	Commission resolution
Equipment Reserve	Road and Bridge	150,000	K.S.A. 19-119
Road and Bridge	New Sales Tax	150,000	K.S.A. 12-196
Community Mental Health	Alcohol	14,200	K.S.A. 79-2934
General	New Sales Tax	200,000	Commission resolution
General	CARES/ARPA Act	50,000	Grant agreement
		$ 896,661	

NOTE 7 - COMPENSATED ABSENCES

County employees receive vacation and sick leave benefits. Vacations benefits accrue on an annual basis and an annual carryover caps the number of days transferred from year to year. Upon termination, employees are compensated for any unused vacation leave. Sick leave accrues on a monthly basis up to a maximum. Upon termination, employees are not compensated for any unused sick leave. This amount has not been recorded in the financial statements due to its immaterial nature.

NOTE 8 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

NOTE 8 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

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.

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust help 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.

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Doniphan County, Kansas
Schedule 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 Budget	Variance Over [Under]
Governmental Type Funds:					
General Funds:					
General	$ 3,573,980	$ -	$ 3,573,980	$ 3,300,117	$ [273,863]
Special Purpose Funds:					
Road and Bridge	3,689,122	-	3,689,122	3,469,208	[219,914]
Capital Improvements	186,429	-	186,429	5,638	[180,791]
Employee Benefits	718,000	-	718,000	619,149	[98,851]
Extension Council	161,864	-	161,864	161,864	-
Community Mental Health	44,200	-	44,200	44,122	[78]
Mental Health Workshop	33,760	-	33,760	33,760	-
Conservation District	35,000	-	35,000	35,000	-
Appraiser's Costs	357,324	-	357,324	314,241	[43,083]
Noxious Weed	136,000	-	136,000	97,752	[38,248]
Noxious Weed Chemical	110,000	-	110,000	76,171	[33,829]
Fair	20,000	-	20,000	19,846	[154]
Economic Development	140,000	-	140,000	67,362	[72,638]
Elderly Services	483,398	-	483,398	363,693	[119,705]
Alcohol	24,200	-	24,200	14,200	[10,000]
Diversion	75,000	-	75,000	902	[74,098]
Direct Election	113,300	-	113,300	102,840	[10,460]
New Sales Tax	1,400,000	-	1,400,000	805,476	[594,524]
Bond and Interest Fund:					
Bond and Interest	36,857	-	36,857	-	[36,857]
Business Funds:					
NEK Central Kitchen	271,000	-	271,000	241,307	[29,693]
Health	1,153,223	-	1,153,223	799,876	[353,347]
Solid Waste	400,000	-	400,000	59,502	[340,498]

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
General Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 1,723,539	$ 1,690,483	$ 33,056
Delinquent tax	3,738	2,000	1,738
Motor vehicle tax	135,772	125,976	9,796
Commercial vehicle tax	8,010	7,314	696
Watercraft tax	-	1,482	[1,482]
Recreational vehicle tax	2,797	2,840	[43]
16/20M vehicle tax	-	23,664	[23,664]
Neighborhood revitalization	[45,832]	[60,291]	14,459
Gross earnings (intangible) tax	12,958	9,372	3,586
Official fees	179,412	150,000	29,412
Miscellaneous revenues	13,812	79,765	[65,953]
Interest income	883,260	250,000	633,260
Operating transfers	250,000	-	250,000
Total Receipts	3,167,466	$ 2,282,605	$ 884,861
Expenditures			
County Clerk			
Personnel services	179,830	$ 200,000	$ [20,170]
Contractual services	27,547	30,000	[2,453]
Commodities	5,303	15,000	[9,697]
Capital outlay	5,303	7,000	[1,697]
County Commission			
Personnel services	94,771	117,550	[22,779]
Contractual services	1,730	10,000	[8,270]
Commodities	-	-	-
County Treasurer			
Personnel services	170,880	282,000	[111,120]
Contractual services	26,930	42,000	[15,070]
Commodities	-	2,000	[2,000]
Capital outlay	8,030	15,000	[6,970]
District Court			
Contractual services	77,514	91,965	[14,451]
Commodities	3,626	5,955	[2,329]
Capital outlay	5,000	3,500	1,500
911 Dispatch			
Personnel services	282,991	266,939	16,052
Contractual services	28,189	5,000	23,189
Commodities	2,084	6,050	[3,966]
Capital outlay	-	38,000	[38,000]
Emergency Services			
Personnel services	77,573	77,802	[229]
Contractual services	4,012	10,370	[6,358]
Commodities	113	375	[262]
Capital outlay	-	20,750	[20,750]

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
General Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Expenditures (Continued)			
Law Enforcement			
Personnel services	$ 860,254	$ 757,192	$ 103,062
Contractual services	326,988	300,000	26,988
Commodities	111,182	110,000	1,182
Capital outlay	6,170	40,000	[33,830]
Register of Deeds			
Personnel services	113,297	123,000	[9,703]
Contractual services	73,594	55,000	18,594
Road and Bridge			
Personnel services	75,717	90,325	[14,608]
Contractual services	3,941	4,000	[59]
Commodities	1,993	4,800	[2,807]
Capital outlay	2,015	3,500	[1,485]
Courthouse - General			
Personnel services	51,357	80,000	[28,643]
Contractual services	275,876	325,000	[49,124]
Capital outlay	-	75,000	[75,000]
Special MVT			
Personnel services	-	65,000	[65,000]
Contractual services	-	5,000	[5,000]
Capital outlay	-	2,000	[2,000]
County Attorney/Counselor			
Personnel services	138,522	195,407	[56,885]
Contractual services	16,953	4,000	12,953
Commodities	27	4,000	[3,973]
Capital outlay	-	3,000	[3,000]
Health			
Personnel services	600	600	-
Contractual services	12,855	20,000	[7,145]
Appropriations	200,000	-	200,000
Operating transfers	27,350	-	27,350
Contingency	-	59,900	[59,900]
Total Expenditures	3,300,117	$ 3,573,980	$ [273,863]
Receipts Over [Under] Expenditures	[132,651]		
Unencumbered Cash, Beginning	2,218,510		
Unencumbered Cash, Ending	$ 2,085,859		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Road and Bridge Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 2,269,581	$ 2,250,118	$ 19,463
Delinquent tax	3,872	20,000	[16,128]
Motor vehicle tax	135,677	127,965	7,712
Commercial vehicle tax	8,137	7,432	705
Watercraft tax	-	1,506	[1,506]
Recreational vehicle tax	2,843	2,887	[44]
16/20M vehicle tax	-	24,038	[24,038]
Neighborhood revitalization	[60,775]	[61,572]	797
State aid/grants	385,307	-	385,307
Special City and County Highway		365,266	[365,266]
Miscellaneous revenues	124,527	-	124,527
Operating transfers	150,000	150,000	-
Total Receipts	3,019,169	$ 2,887,640	$ 131,529
Expenditures			
Personnel services	679,014	$ 745,000	$ [65,986]
Contractual services	330,880	140,000	190,880
Commodities	350,005	400,000	[49,995]
Capital outlay	1,959,309	2,254,122	[294,813]
Operating transfers	150,000	150,000	-
Total Expenditures	3,469,208	$ 3,689,122	$ [219,914]
Receipts Over [Under] Expenditures	[450,039]		
Unencumbered Cash, Beginning	1,702,233		
Unencumbered Cash, Ending	$ 1,252,194		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Capital Improvements Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Miscellaneous revenues	$ 4,000	$ -	$ 4,000
Total Receipts	4,000	$ -	$ 4,000
Expenditures			
Capital outlay	5,638	$ 186,429	$ [180,791]
Total Expenditures	5,638	$ 186,429	$ [180,791]
Receipts Over [Under] Expenditures	[1,638]		
Unencumbered Cash, Beginning	154,087		
Unencumbered Cash, Ending	$ 152,449		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Employee Benefits Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 595,098	$ 589,676	$ 5,422
Delinquent tax	627	-	627
Motor vehicle tax	14,087	12,707	1,380
Commercial vehicle tax	817	738	79
Watercraft tax	-	150	[150]
Recreational vehicle tax	305	287	18
16/20M vehicle tax	-	2,387	[2,387]
Neighborhood revitalization	[15,975]	[6,114]	[9,861]
Reimbursements	6,650	-	6,650
Total Receipts	601,609	$ 599,831	$ 1,778
Expenditures			
FICA	237,398	$ 275,000	$ [37,602]
Unemployment insurance	7,695	8,000	[305]
Health insurance	34,552	25,000	9,552
Retirement	298,607	340,000	[41,393]
Workers' compensation	40,897	70,000	[29,103]
Total Expenditures	619,149	$ 718,000	$ [98,851]
Receipts Over [Under] Expenditures	[17,540]		
Unencumbered Cash, Beginning	281,267		
Unencumbered Cash, Ending	$ 263,727		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Extension Council Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 145,453	$ 144,213	$ 1,240
Delinquent tax	220	-	220
Motor vehicle tax	7,661	7,223	438
Commercial vehicle tax	459	419	40
Watercraft tax	-	85	[85]
Recreational vehicle tax	161	163	[2]
16/20M vehicle tax	-	1,357	[1,357]
Operating transfers	12,350	-	12,350
Neighborhood revitalization	[3,905]	[3,934]	29
Total Receipts	162,399	$ 149,526	$ 12,873
Expenditures			
Appropriation	161,864	$ 161,864	$ -
Total Expenditures	161,864	$ 161,864	$ -
Receipts Over [Under] Expenditures	535		
Unencumbered Cash, Beginning	837		
Unencumbered Cash, Ending	$ 1,372		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Community Mental Health Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 28,786	$ 28,247	$ 539
Delinquent tax	53	300	[247]
Motor vehicle tax	1,709	1,578	131
Commercial vehicle tax	101	92	9
Watercraft tax	-	19	[19]
Recreational vehicle tax	36	36	-
16/20M vehicle tax	-	296	[296]
Neighborhood revitalization	[763]	[759]	[4]
Operating transfers	14,200	14,200	-
Total Receipts	44,122	$ 44,009	$ 113
Expenditures			
Appropriation	44,122	$ 44,200	$ [78]
Total Expenditures	44,122	$ 44,200	$ [78]
Receipts Over [Under] Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Mental Health Workshop Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 32,456	$ 32,156	$ 300
Delinquent tax	49	-	49
Motor vehicle tax	1,675	1,579	96
Commercial vehicle tax	100	92	8
Watercraft tax	-	19	[19]
Recreational vehicle tax	35	36	[1]
16/20M vehicle tax	-	297	[297]
Neighborhood revitalization	[867]	[885]	18
Total Receipts	33,448	$ 33,294	$ 154
Expenditures			
Appropriation	33,760	$ 33,760	$ -
Total Expenditures	33,760	$ 33,760	$ -
Receipts Over [Under] Expenditures	[312]		
Unencumbered Cash, Beginning	410		
Unencumbered Cash, Ending	$ 98		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Conservation District Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 33,171	$ 33,218	$ [47]
Delinquent tax	535	300	235
Motor vehicle tax	1,972	1,854	118
Commercial vehicle tax	118	108	10
Watercraft tax	-	22	[22]
Recreational vehicle tax	41	42	[1]
16/20M vehicle tax	-	348	[348]
Neighborhood revitalization	[903]	[909]	6
Total Receipts	34,934	$ 34,983	$ [49]
Expenditures			
Appropriation	35,000	$ 35,000	$ -
Total Expenditures	35,000	$ 35,000	$ -
Receipts Over [Under] Expenditures	[66]		
Unencumbered Cash, Beginning	105		
Unencumbered Cash, Ending	$ 39		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Appraiser's Cost Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 266,971	$ 264,605	$ 2,366
Delinquent tax	464	-	464
Motor vehicle tax	17,752	16,852	900
Commercial vehicle tax	1,070	979	91
Watercraft tax	-	198	[198]
Recreational vehicle tax	370	380	[10]
16/20M vehicle tax	-	3,166	[3,166]
Neighborhood revitalization	[7,169]	[8,108]	939
Miscellaneous revenues	7,689	-	7,689
Total Receipts	287,147	$ 278,072	$ 9,075
Expenditures			
Personal services	264,676	$ 294,824	$ [30,148]
Contractual services	27,065	40,000	[12,935]
Commodities	16,500	16,500	-
Capital outlay	6,000	6,000	-
Total Expenditures	314,241	$ 357,324	$ [43,083]
Receipts Over [Under] Expenditures	[27,094]		
Unencumbered Cash, Beginning	152,872		
Unencumbered Cash, Ending	$ 125,778		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Noxious Weed Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 83,116	$ 83,476	$ [360]
Delinquent tax	250	800	[550]
Motor vehicle tax	4,956	4,678	278
Commercial vehicle tax	297	272	25
Watercraft tax	-	55	[55]
Recreational vehicle tax	104	106	[2]
16/20M vehicle tax	-	879	[879]
Neighborhood revitalization	[2,225]	[2,251]	26
Total Receipts	86,498	$ 88,015	$ [1,517]
Expenditures			
Personal services	63,285	$ 88,000	$ [24,715]
Contractual services	12,893	25,000	[12,107]
Commodities	1,574	3,000	[1,426]
Capital outlay	20,000	20,000	-
Total Expenditures	97,752	$ 136,000	$ [38,248]
Receipts Over [Under] Expenditures	[11,254]		
Unencumbered Cash, Beginning	77,353		
Unencumbered Cash, Ending	$ 66,099		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Noxious Weed Chemical Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 15,118	$ 14,055	$ 1,063
Delinquent tax	80	-	80
Motor vehicle tax	3,922	3,720	202
Commercial vehicle tax	236	216	20
Watercraft tax	-	44	[44]
Recreational vehicle tax	82	84	[2]
16/20M vehicle tax	-	699	[699]
Neighborhood revitalization	[383]	[1,790]	1,407
Charges for services	32,403	15,000	17,403
Total Receipts	51,458	$ 32,028	$ 19,430
Expenditures			
Contractual services	72,814	$ 90,000	$ [17,186]
Commodities	3,357	20,000	[16,643]
Total Expenditures	76,171	$ 110,000	$ [33,829]
Receipts Over [Under] Expenditures	[24,713]		
Unencumbered Cash, Beginning	177,310		
Unencumbered Cash, Ending	$ 152,597		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Fair Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 18,930	$ 18,758	$ 172
Delinquent tax	33	100	[67]
Motor vehicle tax	1,111	1,045	66
Commercial vehicle tax	66	61	5
Watercraft tax	-	12	[12]
Recreational vehicle tax	23	24	[1]
16/20M vehicle tax	-	196	[196]
Neighborhood revitalization	[505]	[503]	[2]
Total Receipts	19,658	$ 19,693	$ [35]
Expenditures			
Appropriation	19,846	$ 20,000	$ [154]
Total Expenditures	19,846	$ 20,000	$ [154]
Receipts Over [Under] Expenditures	[188]		
Unencumbered Cash, Beginning	188		
Unencumbered Cash, Ending	$ -		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Economic Development Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 65,507	$ 64,003	$ 1,504
Delinquent tax	146	-	146
Motor vehicle tax	5,069	4,507	562
Commercial vehicle tax	-	262	[262]
Watercraft tax	-	53	[53]
Recreational vehicle tax	100	102	[2]
16/20M vehicle tax	-	847	[847]
Neighborhood revitalization	[1,733]	[2,169]	436
Miscellaneous revenues	5,330	-	5,330
Total Receipts	74,419	$ 67,605	$ 6,814
Expenditures			
Personal services	16,950	$ 85,000	$ [68,050]
Contractual services	46,462	30,000	16,462
Capital outlay	3,950	-	3,950
Appropriations	-	25,000	[25,000]
Total Expenditures	67,362	$ 140,000	$ [72,638]
Receipts Over [Under] Expenditures	7,057		
Unencumbered Cash, Beginning	135,709		
Unencumbered Cash, Ending	$ 142,766		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Elderly Services Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 438,303	$ 438,118	$ 185
Delinquent tax	451	-	451
Motor vehicle tax	14,502	13,656	846
Commercial vehicle tax	869	793	76
Watercraft tax	-	161	[161]
Recreational vehicle tax	304	308	[4]
16/20M vehicle tax	-	2,565	[2,565]
Neighborhood revitalization	[11,865]	[6,571]	[5,294]
Reimbursements	15	-	15
Total Receipts	442,579	$ 449,030	$ [6,451]
Expenditures			
Personal services	11,350	$ 12,000	$ [650]
Contractual services	4,356	7,000	[2,644]
Commodities	3,036	8,000	[4,964]
Capital outlay	39,840	5,500	34,340
Operating transfers	305,111	450,898	[145,787]
Total Expenditures	363,693	$ 483,398	$ [119,705]
Receipts Over [Under] Expenditures	78,886		
Unencumbered Cash, Beginning	171,461		
Unencumbered Cash, Ending	$ 250,347		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Alcohol Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
County share of liquor tax	$ 8,035	$ 5,000	$ 3,035
Total Receipts	8,035	$ 5,000	$ 3,035
Expenditures			
Operating transfers	14,200	$ 24,200	$ [10,000]
Total Expenditures	14,200	$ 24,200	$ [10,000]
Receipts Over [Under] Expenditures	[6,165]		
Unencumbered Cash, Beginning	55,679		
Unencumbered Cash, Ending	$ 49,514		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Diversion Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Fees	$ 3,928	$ -	$ 3,928
Total Receipts	3,928	$ -	$ 3,928
Expenditures			
Contractual services	902	$ 75,000	$ [74,098]
Total Expenditures	902	$ 75,000	$ [74,098]
Receipts Over [Under] Expenditures	3,026		
Unencumbered Cash, Beginning	132,781		
Unencumbered Cash, Ending	$ 135,807		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Direct Election Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 57,854	$ 57,557	$ 297
Delinquent tax	53	-	53
Motor vehicle tax	1,473	1,353	120
Commercial vehicle tax	87	79	8
Watercraft tax	-	16	[16]
Recreational vehicle tax	32	31	1
16/20M vehicle tax	-	254	[254]
Neighborhood revitalization	[1,556]	[651]	[905]
Miscellaneous revenues	22,684	-	22,684
Total Receipts	80,627	$ 58,639	$ 21,988
Expenditures			
Personal services	12,145	$ 8,000	$ 4,145
Contractual services	90,695	100,000	[9,305]
Commodities	-	300	[300]
Capital outlay	-	5,000	[5,000]
Total Expenditures	102,840	$ 113,300	$ [10,460]
Receipts Over [Under] Expenditures	[22,213]		
Unencumbered Cash, Beginning	74,630		
Unencumbered Cash, Ending	$ 52,417		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Title III C-1 Fund
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Program income	$ 42,007
Grant	33,256
Operating transfers	135,170
Total Receipts	210,433
Expenditures	
Personal services	68,048
Contractual services	115,406
Commodities	23,621
Capital outlay	3,320
Total Expenditures	210,395
Receipts Over [Under] Expenditures	38
Unencumbered Cash, Beginning	[38]
Unencumbered Cash, Ending	$ -

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Title III C-2 Fund
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Program income	$ 33,637
Grant	37,666
Miscellaneous revenues	56
Operating transfers	108,767
Total Receipts	180,126
Expenditures	
Personal services	69,972
Contractual services	95,428
Commodities	14,670
Total Expenditures	180,070
Receipts Over [Under] Expenditures	56
Unencumbered Cash, Beginning	[56]
Unencumbered Cash, Ending	$ -

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Title III-B Fund
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Program income	$ 18,795
Grant	86,262
Operating transfers	61,174
Total Receipts	166,231
Expenditures	
Personal services	128,976
Contractual services	10,297
Commodities	26,999
Total Expenditures	166,272
Receipts Over [Under] Expenditures	[41]
Unencumbered Cash, Beginning	235
Unencumbered Cash, Ending	$ 194

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Federal Funds Exchange Fund
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Grant	$ 54,019
Total Receipts	54,019
Expenditures	
Contractual services	425,000
Total Expenditures	425,000
Receipts Over [Under] Expenditures	[370,981]
Unencumbered Cash, Beginning	-
Unencumbered Cash, Beginning	496,827
Unencumbered Cash, Ending	$ 125,846

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Trust, Training and Technology Fund
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Miscellaneous revenues	$ 12,803
Total Receipts	12,803
Expenditures	
Contractual services	17,930
Total Expenditures	17,930
Receipts Over [Under] Expenditures	[5,127]
Unencumbered Cash, Beginning	60,579
Unencumbered Cash, Ending	$ 55,452

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
911 Telephone Fund
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Charges for services	$ 65,766
Total Receipts	65,766
Expenditures	
Commodities	74,380
Total Expenditures	74,380
Receipts Over [Under] Expenditures	[8,614]
Unencumbered Cash, Beginning	149,915
Unencumbered Cash, Ending	$ 141,301

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Equipment Reserve Fund
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Operating transfers	$ 150,000
Total Receipts	150,000
Expenditures	
Capital outlay	139,002
Total Expenditures	139,002
Receipts Over [Under] Expenditures	10,998
Unencumbered Cash, Beginning	83,693
Unencumbered Cash, Ending	$ 94,691

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
FEMA Fund
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Miscellaneous revenues	$ -
Total Receipts	-
Expenditures	
Capital outlay	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	223,304
Unencumbered Cash, Ending	$ 223,304

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
New Sales Tax Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Intergovernmental revenues	$ 798,344	$ 500,000	$ 298,344
Total Receipts	798,344	$ 500,000	$ 298,344
Expenditures			
Capital outlay	455,476	$ 1,250,000	$ [794,524]
Operating transfers	350,000	150,000	200,000
Total Expenditures	805,476	$ 1,400,000	$ [594,524]
Receipts Over [Under] Expenditures	[7,132]		
Unencumbered Cash, Beginning	2,085,002		
Unencumbered Cash, Ending	$ 2,077,870		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
CARES/ARPA Act Fund
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Federal grant	$ -
Total Receipts	-
Expenditures	
Contractual services	1,107,158
Operating transfers	50,000
Total Expenditures	1,157,158
Receipts Over [Under] Expenditures	[1,157,158]
Unencumbered Cash, Beginning	1,157,158
Unencumbered Cash, Ending	$ -

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Bond and Interest Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 221	$ -	$ 221
Total Receipts	221	$ -	$ 221
Expenditures			
Contingency	-	$ 36,857	$ 36,857
Total Expenditures	-	$ 36,857	$ 36,857
Receipts Over [Under] Expenditures	221		
Unencumbered Cash, Beginning	36,857		
Unencumbered Cash, Ending	$ 37,078		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
NEK Central Kitchen Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Charges for services	$ 228,213	$ 250,000	$ [21,787]
Miscellaneous revenues	80	-	80
Operating transfers	15,000	15,000	-
Total Receipts	243,293	$ 265,000	$ [21,707]
Expenditures			
Personal services	75,375	$ 77,000	$ [1,625]
Contractual services	3,721	4,000	[279]
Commodities	162,211	190,000	[27,789]
Total Expenditures	241,307	$ 271,000	$ [29,693]
Receipts Over [Under] Expenditures	1,986		
Unencumbered Cash, Beginning	11,946		
Unencumbered Cash, Ending	$ 13,932		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Health Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 143,541	$ 141,928	$ 1,613
Delinquent tax	251	-	251
Motor vehicle tax	8,580	8,072	508
Commercial vehicle tax	514	469	45
Watercraft tax	-	95	[95]
Recreational vehicle tax	180	182	[2]
16/20M vehicle tax	-	1,516	[1,516]
Neighborhood revitalization	[3,842]	[3,884]	42
Miscellaneous revenues	607,330	786,372	[179,042]
Total Receipts	756,554	$ 934,750	$ [178,196]
Expenditures			
Personal services	448,448	$ 670,000	$ [221,552]
Contractual services	175,803	224,231	[48,428]
Commodities	175,625	211,992	[36,367]
Capital outlay	-	47,000	[47,000]
Operating transfers	-	-	-
Total Expenditures	799,876	$ 1,153,223	$ [353,347]
Receipts Over [Under] Expenditures	[43,322]		
Unencumbered Cash, Beginning	432,634		
Unencumbered Cash, Ending	$ 389,312		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Solid Waste Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Charges for services	$ 20,640	$ -	$ 20,640
Total Receipts	20,640	$ -	$ 20,640
Expenditures			
Contractual services	59,502	$ 400,000	$ [340,498]
Total Expenditures	59,502	$ 400,000	$ 340,498
Receipts Over [Under] Expenditures	[38,862]		
Unencumbered Cash, Beginning	480,148		
Unencumbered Cash, Ending	$ 441,286		

SCHEDULE 3

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual
Related Municipal Entity - Extension Council
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Intergovernmental	$ 198,759
Reimbursements	5,257
Total Receipts	204,016
Expenditures	
Personal services	176,215
Contractual services	2,179
Commodities	21,490
Capital outlay	1,515
Total Expenditures	201,399
Receipts Over [Under] Expenditures	2,617
Unencumbered Cash, Beginning	94,439
Unencumbered Cash, Ending	$ 97,056

Doniphan County, Kansas
Summary of Receipts and Disbursements - Actual
Agency Funds
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Funds:				
Taxation and Clearing Accounts	$ 13,973,411	$ 36,841,341	$ 36,298,292	$ 14,516,460
Inmate Account	17,036	17,591	15,607	19,020
Sheriff	2,419	64,728	67,147	-
Senior Center	7,832	71,616	74,170	5,278
District Court	163,749	16,944	22,207	158,486
Law Library	16,289	4,564	435	20,418
Total Agency Funds	$ 14,180,736	$ 37,016,784	$ 36,477,858	$ 14,719,662

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
U.S. Department of Agriculture		
Passed Through Kansas Department of Health and Environment:		
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	$ 56,636
Total U.S. Department of Agriculture		56,636
U.S. Department of the Treasury		
Passed Through Kansas Governor's Office:		
Coronavirus State and Local Fiscal Recovery Funds	21.027	1,107,158
Local Assistance and Tribal Consistency Fund	21.032	50,000
Total U.S. Department of the Treasury		1,157,158
U.S. Department of Health and Human Services		
Passed Through Kansas Department on Aging and Disability Services:		
Aging Cluster:		
Special Programs for the Aging, Title III, Part C, Nutritional Services	93.045	86,262
Total Aging Cluster		86,262
Passed Through Kansas Department of Health and Environment:		
Public Health Emergency Preparedness	93.069	12,132
Maternal and Child Health Federal Consolidation Programs	93.110	4,062
Immunization Cooperative Agreements	93.268	12,160
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	20,355
Total U.S. Department of Health and Human Services		134,971
Total Expenditures of Federal Awards		$ 1,348,765

The accompanying notes are an integral part of this schedule.

Doniphan County, Kansas

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

1. Organization

Doniphan County, Kansas (the County), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements. The County elected not to use the 10% de minimis indirect cost rate.

3. Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy and efficiency and program results that may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County financial position as of December 31, 2024.

5. Outstanding Loans

The County did not have any outstanding loans under any federal grants as of December 31, 2024.

6. Pass Through Numbers

Pass through numbers have not been assigned to pass through grants on the Schedule of Expenditures of Federal Awards.

Doniphan County, Kansas
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified (Regulatory Basis) Adverse (GAAP)			
Internal control over financial reporting:				
Material weakness(es) identified?	X	Yes		No
Significant deficiency(ies) identified that are not considered to be material weaknesses?		Yes	X	None reported
Noncompliance material to financial statements noted?		Yes	X	No

Federal Awards

Internal control over major programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?		Yes	X	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified			
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Uniform Guidance?		Yes	X	No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:	$750,000			
Auditee qualified as low-risk auditee?		Yes	X	No

Doniphan County, Kansas
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2024

Section II - Financial Statement Findings

Current Year Findings

Program	Finding	Conditions	Criteria	Questioned Costs	Recommendation	Management Response
Not Applicable	2024-1	The County had unrecorded receipts in the amount of $144,772 for the year ended December 31, 2024	Recommend Practices	Not Determined	Internal controls over bank reconciliations should be in place to ensure that all receipts are recorded in the proper period.	See Corrective Action Plan

Section III - Federal Award Findings and Questioned Costs

Current Year Findings

None Noted.

Section II - Financial Statement Findings

Prior Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Prior Year Findings

None Noted.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"

Board of County Commissioners
Doniphan County, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Doniphan County, Kansas (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs (2024-1), that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

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

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

June 30, 2025

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Board of County Commissioners
Doniphan County, Kansas

Report on Compliance for Each Major Federal Program

Report on Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirement referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grants agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion of the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgement and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Report on Internal Control Over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the County as of and for the year ended December 31, 2024, and have issued our report thereon dated June 30, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

June 30, 2025