ELK COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2023

ELK COUNTY, KANSAS
For the Year Ended December 31, 2023
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Elk County, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Elk County, Kansas, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Elk County, Kansas as of December 31, 2023, 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 Elk County, Kansas as of December 31, 2023, 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 Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by Elk County, Kansas 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, 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 expenditures-actual and budget - regulatory basis, the schedule of receipts and expenditures – actual and budget - regulatory basis, for each individual fund, and the summary of receipts and disbursements – agency funds – regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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 Elk County, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated July 5, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 20, 2024

ELK COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2023
General Fund	$ 425,013.68	$ 1,771,042.22	$ 1,483,753.27	$ 712,302.63	$ 35,510.90	$ 747,813.53
Special Purpose:						
Ambulance	173,245.98	336,972.51	350,457.77	159,760.72	9,169.55	168,930.27
Conservation District	2,618.12	14,855.62	17,473.74	-	-	-
Direct Election	26,770.37	49,785.50	60,984.18	15,571.69	892.24	16,463.93
Economic Development	45,326.52	-	22,303.85	23,022.67	257.26	23,279.93
Community Development & Business Resources	-	5,093.55	2,135.14	2,958.41	-	2,958.41
Employee Benefits	198,581.50	952,354.24	978,997.57	171,938.17	20,596.07	192,534.24
Health	172,388.08	138,496.68	224,046.03	86,838.73	12,181.33	99,020.06
Historical Society	573.57	975.68	1,000.00	549.25	-	549.25
Mental Health	4,575.75	29,814.36	34,000.00	390.11	-	390.11
Intellectual Disability	3,368.25	22,823.35	26,000.00	191.60	-	191.60
Noxious Weed	17,138.04	156,579.74	161,489.16	12,228.62	950.44	13,179.06
Road and Bridge	246,714.09	2,044,297.46	2,211,259.90	79,751.65	16,671.22	96,422.87
Rural Fire District No. 1	24,077.91	167,753.04	123,046.86	68,784.09	1,019.98	69,804.07
Service Program for the Elderly	2,332.20	89,093.16	91,425.36	-	-	-
Special Alcohol Program	2,832.02	12,947.90	10,776.00	5,003.92	-	5,003.92
Special Bridge	131,515.45	117,609.45	242,220.48	6,904.42	-	6,904.42
Special Building	1,880.11	-	-	1,880.11	-	1,880.11
Special Liability	12,111.23	32,934.17	36,782.00	8,263.40	-	8,263.40
Special Parks and Recreation	2,832.03	12,947.91	10,775.99	5,003.95	-	5,003.95
Special Equipment Reserve	129,666.93	85,672.97	42,201.00	173,138.90	-	173,138.90
Special Rural Fire Equipment	31,638.76	5,500.00	37,138.76	-	-	-
Emergency Telephone Service	201,027.83	64,004.98	117,341.31	147,691.50	597.51	148,289.01
Motor Vehicle Operating	567.63	27,253.00	27,364.23	456.40	-	456.40
County Treasurer's Technology	3,532.89	907.00	-	4,439.89	-	4,439.89
County Clerk's Technology	5,748.21	907.00	32.50	6,622.71	-	6,622.71
Register of Deeds Technology	11,243.25	3,628.00	7,550.98	7,320.27	114.78	7,435.05
Sheriff's Equipment Reserve	5,092.05	35,836.64	8,653.59	32,275.10	-	32,275.10
Road Equipment Reserve	63,850.00	-	-	63,850.00	-	63,850.00
FEMA Grant	15.73	-	-	15.73	-	15.73
Emergency Preparedness Planning Grant	987.13	6,060.94	7,048.07	-	-	-
Diversion Fees	9,954.57	22,115.42	4,710.25	27,359.74	-	27,359.74
Other Grants	29,187.85	30,000.00	556.27	58,631.58	-	58,631.58
American Rescue Plan Act Grant	255,097.50	862.67	245,269.05	10,691.12	-	10,691.12
Opioid Settlement Fund	-	6,772.30	-	6,772.30	-	6,772.30
Law Enforcement Tow and Storage	-	22,250.50	11,255.50	10,995.00	-	10,995.00
Trusts:						
Prosecuting Attorney Training	3,032.28	1,248.77	1,095.20	3,185.85	-	3,185.85
Special Law Enforcement Trust	7,170.67	1,182.50	-	8,353.17	-	8,353.17
Prosecuting Attorney Trust	2,374.66	40.00	1,067.87	1,346.79	-	1,346.79
Seizure Trust	1,218.53	-	-	1,218.53	-	1,218.53
Fish and Game Prosecuting Fee	175.00	-	-	175.00	-	175.00
Rural Fire District Trust	9,392.65	397.45	-	9,790.10	-	9,790.10
Total Primary Government (Excluding Agency Funds)	$ 2,264,869.02	$ 6,271,016.68	$ 6,600,211.88	$ 1,935,673.82	$ 97,961.28	$ 2,033,635.10

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

ELK COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

	2023
Total Cash to be accounted for:	$ 2,033,635.10
Composition of Cash:	
Cash on Hand	$ 897.92
Checking Accounts:	
Demand Deposit Accounts	4,942,550.93
Savings Accounts	1,185,581.34
Investments:	
Certificates of Deposit	1,947,493.70
Total Cash	8,076,523.89
Agency Funds Per Schedule 3	(6,042,888.79)
Total Reporting Entity (Excluding Agency Funds)	$ 2,033,635.10

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Regulatory Basis Fund Types

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

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

Special Purpose funds – 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.

Trust funds – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

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

Basis of Accounting

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 municipality to use the regulatory basis of accounting.

Property Taxes

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

Special Assessments

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

Pension Plan

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

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

Budgetary Information

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the fiscal year ended December 31, 2023 the County amended the Road and Bridge Fund, Health Fund, Special Bridge Fund and Ambulance 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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- Community Development & Business Resources Fund
- Special Building Fund
- Special Equipment Reserve Fund
- Special Rural Fire Equipment Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- County Clerk's Technology Fund
- Register of Deeds Technology Fund
- Sheriff's Equipment Reserve Fund
- Road Equipment Reserve Fund
- FEMA Grant Fund
- Emergency Preparedness Planning Grant Fund
- Diversion Fees Fund
- Other Grants Fund
- American Rescue Plan Act Grant Fund
- Opioid Settlement Fund
- Law Enforcement Tow and Storage Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes
Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1 and Schedule 1, the County was in apparent compliance with Kansas cash basis and budget laws.

3. DEPOSITS AND INVESTMENTS

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

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

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

3. <u>DEPOSITS AND INVESTMENTS</u> (Continued)

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2023.

Deposits: At year-end, the County's carrying amount of deposits was $8,075,625.97 and the bank balance was $8,235,153.79. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $577,312.20 was covered by FDIC insurance and $7,657,841.59 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name.

4. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases									
2010 John Deere Grader	2.85%	June 28, 2021	$ 85,000.00	September 30, 2023	$ 43,413.23	$ -	$ (43,413.23)	$ -	$ 894.11
2006 Ford F-550 Rescue Truck	2.85%	August 30, 2021	57,500.00	March 1, 2024	38,331.80	-	(18,897.36)	19,434.44	1,092.46
2016 Dodge Charger	2.85%	October 6, 2021	12,000.00	September 30, 2023	6,086.29	-	(6,086.29)	-	122.57
2020 Dodge Durango	5.50%	September 30, 2022	29,600.00	September 30, 2025	29,600.00	-	(9,337.48)	20,262.52	1,500.14
2023 Osage Super Warrior Ambulance	4.20%	November 14, 2022	225,075.55	February 1, 2027	225,075.55	-	(47,193.80)	177,881.75	2,046.03
Road and Bridge Building	4.39%	August 14, 2023	320,000.00	September 15, 2027	-	320,000.00	-	320,000.00	-
Total Contractual Indebtedness					$ 342,506.87	$ 320,000.00	$ (124,928.16)	$ 537,578.71	$ 5,655.31

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

Issue	2024	2025	2026	2027	Total
Finance Leases					
2006 Ford F-550 Rescue Truck	$ 19,434.44	$ -	$ -	$ -	$ 19,434.44
2020 Dodge Durango	9,854.97	10,407.55	-	-	20,262.52
2023 Osage Super Warrior Ambulance	41,768.80	43,507.42	45,350.40	47,255.13	177,881.75
Road and Bridge Building	73,914.59	78,493.26	81,976.93	85,615.22	320,000.00
Total Principal Payments	144,972.80	132,408.23	127,327.33	132,870.35	537,578.71
Finance Leases					
2006 Ford F-550 Rescue Truck	555.40	-	-	-	555.40
2020 Dodge Durango	982.65	430.07	-	-	1,412.72
2023 Osage Super Warrior Ambulance	7,471.03	5,732.41	3,889.43	1,984.72	19,077.59
Road and Bridge Building	14,521.81	9,943.14	6,459.47	2,821.19	33,745.61
Total Interest Payments	23,530.89	16,105.62	10,348.90	4,805.91	54,791.32
Total Principal and Interest	$ 168,503.69	$ 148,513.85	$ 137,676.23	$ 137,676.26	$ 592,370.03

5. FINANCE LEASE OBLIGATIONS

The County has entered into a finance lease agreement in order to finance the acquisition of a 2006 Ford F-550 Rescue Truck. Payments are made annually, including interest at 2.85%. Final maturity of the lease is March 1, 2024. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2024	$ 19,989.84
	19,989.84
Less: Imputed interest	(555.40)
Net Present Value of Minimum Lease Payments	19,434.44
Less: Current Maturities	(19,434.44)
Long-Term Finance Lease Obligations	$ 0.00

The County has entered into a finance lease agreement in order to finance the acquisition of a 2020 Dodge Durango. Payments are made semi-annually, including interest at 5.50%. Final maturity of the lease is September 30, 2025. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2024	$ 10,837.62
2025	10,837.62
	21,675.24
Less: Imputed interest	(1,412.72)
Net Present Value of Minimum Lease Payments	20,262.52
Less: Current Maturities	(9,854.97)
Long-Term Finance Lease Obligations	$ 10,407.55

The County has entered into a finance lease agreement in order to finance the acquisition of a 2023 Osage Super Warrior Ambulance. Payments are made annually, including interest at 4.20%. Final maturity of the lease is February 1, 2027 Future minimum lease payments are as follows:

Year Ended December 31	Totals
2024	$ 49,239.83
2025	49,239.83
2026	49,239.83
2027	49,239.85
	196,959.34
Less: Imputed interest	(19,077.59)
Net Present Value of Minimum Lease Payments	177,881.75
Less: Current Maturities	(41,768.80)
Long-Term Finance Lease Obligations	$ 136,112.95

5. FINANCE LEASE OBLIGATIONS (Continued)

The County has entered into a finance lease agreement in order to finance the acquisition of a building for the Road and Bridge. Payments are made annually, including interest at 4.39%. Final maturity of the lease is September 15, 2027 Future minimum lease payments are as follows:

Year Ended December 31	Totals
2024	$ 88,436.40
2025	88,436.40
2026	88,436.40
2027	88,436.41
	353,745.61
Less: Imputed interest	(33,745.61)
Net Present Value of Minimum Lease Payments	320,000.00
Less: Current Maturities	(73,914.59)
Long-Term Finance Lease Obligations	$ 246,085.41

6. RIGHT TO USE CONTRACTS

As of December 31, 2023, the County has entered into a contract with Pitney Bowes for a postage machine. Rent expense for the year ended December 31, 2023, was $879.90. Under the current agreement, the future minimum rental payments are as follows:

2024	$ 703.92
2025	527.94

7. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate (for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $182,777.27 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $1,864,534.00. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statement.

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

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits
As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

Compensated Absences:
The County's policies regarding vacation leave permit employees to accumulate a maximum of two hundred forty hours vacation time. Sick leave policies permit employees to accumulate up to a maximum of 480 hours. Long-time employees who had accumulated over 480 hours prior to the current policy will be eligible to accumulate to a maximum of 960 hours. An employee who retires from County service shall be compensated at the employee's rate of pay per day for one-third of the sick leave accrued or for 480 hours, whichever is less. Long-time employees are governed by the prior policy.

In accordance with the above criteria, the County has estimated a liability for annual leave which has been earned, but not taken, by County employees. The estimated liability for accrued annual leave at December 31, 2023, was $47,935.23. The County has not estimated a liability for sick leave earned, but not taken, by County employees, as the amounts cannot be reasonably estimated.

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

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

9. RISK MANAGEMENT

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

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

9. RISK MANAGEMENT (Continued)

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

10. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Equipment Reserve	K.S.A. 19-119	$ 35,792.97
General	Sheriff's Equipment Reserve	K.S.A. 19-119	30,000.00
Economic Development	Community Development & Business Resource	K.S.A. 19-119	93.55
Health	Special Equipment Reserve	K.S.A. 19-119	45,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	2,041.84

11. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent to year end, and there are one subsequent events requiring recognition in the financial statement. The Commissioners approved to purchase a 2022 F350 Truck for the amount of $68,274.81 to be paid for with funds available in Special Equipment Reserve Fund and the Noxious Weed Fund. There were no other nonrecognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

ELK COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	$ 1,801,390.00	$ 2,048.17	$ 1,803,438.17	$ 1,483,753.27	$ (319,684.90)
Special Purpose:					
Ambulance	376,050.00	-	376,050.00	350,457.77	(25,592.23)
Conservation District	17,500.00	-	17,500.00	17,473.74	(26.26)
Direct Election	72,413.00	-	72,413.00	60,984.18	(11,428.82)
Economic Development	45,321.00	-	45,321.00	22,303.85	(23,017.15)
Employee Benefits	1,093,000.00	-	1,093,000.00	978,997.57	(114,002.43)
Health	184,300.00	39,941.70	224,241.70	224,046.03	(195.67)
Historical Society	1,500.00	-	1,500.00	1,000.00	(500.00)
Mental Health	34,000.00	-	34,000.00	34,000.00	-
Intellectual Disability	26,000.00	-	26,000.00	26,000.00	-
Noxious Weed	168,100.00	-	168,100.00	161,489.16	(6,610.84)
Road and Bridge	2,247,839.00	350,587.27	2,598,426.27	2,211,259.90	(387,166.37)
Rural Fire District No. 1	161,631.00	-	161,631.00	123,046.86	(38,584.14)
Service Program for the Elderly	91,745.00	-	91,745.00	91,425.36	(319.64)
Special Alcohol Program	10,776.00	-	10,776.00	10,776.00	-
Special Bridge	248,750.00	-	248,750.00	242,220.48	(6,529.52)
Special Liability	45,000.00	-	45,000.00	36,782.00	(8,218.00)
Special Parks and Recreation	10,776.00	-	10,776.00	10,775.99	(0.01)
Emergency Telephone Service	286,250.00	-	286,250.00	117,341.31	(168,908.69)

ELK COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 467,056.19	$ 510,471.05	$ 521,845.00	$ (11,373.95)
Delinquent Tax	10,521.70	7,717.00	-	7,717.00
Motor Vehicle Tax	30,381.50	42,585.31	40,989.00	1,596.31
Recreational Vehicle Tax	538.77	649.02	739.00	(89.98)
16/20 M Truck Tax	9,515.01	5,795.79	7,805.00	(2,009.21)
Commercial Vehicle Tax	1,048.53	1,404.32	1,356.00	48.32
Watercraft Tax	-	-	361.00	(361.00)
Countywide Sales Tax	217,883.71	276,757.18	165,000.00	111,757.18
In Lieu of Tax	701,755.75	701,115.70	700,000.00	1,115.70
Mineral Production Tax	1,049.92	1,572.66	900.00	672.66
Interest on Tax	61,267.98	51,409.12	20,500.00	30,909.12
Intergovernmental				
Federal Grants	-	2,476.44	-	2,476.44
State Grants	2,360.63	2,048.17	-	2,048.17
Local Alcoholic Liquor Tax	12,167.02	12,947.91	10,776.00	2,171.91
Licenses, Fees, and Permits				
Officer Fees	118,267.04	113,457.83	34,000.00	79,457.83
Use of Money and Property				
Interest on Investments	12,469.90	25,222.46	14,000.00	11,222.46
Sale of Surplus Equipment	-	9,835.00	-	9,835.00
Other Receipts				
Recycling	428.15	706.90	-	706.90
Miscellaneous	2,067.62	2,828.52	-	2,828.52
Operating Transfers from				
Motor Vehicle Operating Fund	2,994.39	2,041.84	2,400.00	(358.16)
Total Receipts	1,651,773.81	1,771,042.22	$ 1,520,671.00	$ 250,371.22

ELK COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures				
General Government				
County Commission				
Personal Services	$ 38,345.64	$ 38,728.43	$ 43,000.00	$ (4,271.57)
Contractual Services	(10,960.76)	275.93	3,000.00	(2,724.07)
Commodities	11,513.13	347.43	300.00	47.43
Total County Commission	38,898.01	39,351.79	46,300.00	(6,948.21)
County Clerk				
Personal Services	56,300.11	68,223.28	73,561.00	(5,337.72)
Contractual Services	4,860.56	6,904.06	4,000.00	2,904.06
Commodities	1,325.85	603.57	2,200.00	(1,596.43)
Capital Outlay	-	-	1,000.00	(1,000.00)
Reimbursed Expense	(30.00)	(15.00)	-	(15.00)
Total County Clerk	62,456.52	75,715.91	80,761.00	(5,045.09)
County Treasurer				
Personal Services	76,309.47	94,083.71	85,000.00	9,083.71
Contractual Services	1,909.55	5,670.60	7,600.00	(1,929.40)
Commodities	6,319.28	1,583.74	2,300.00	(716.26)
Capital Outlay	-	506.31	1,800.00	(1,293.69)
Reimbursed Expense	-	(977.20)	-	(977.20)
Total County Treasurer	84,538.30	100,867.16	96,700.00	4,167.16
County Attorney				
Personal Services	79,096.26	78,857.84	86,250.00	(7,392.16)
Contractual Services	6,420.25	2,194.92	7,556.00	(5,361.08)
Commodities	460.46	275.45	1,500.00	(1,224.55)
Capital Outlay	-	-	2,000.00	(2,000.00)
Reimbursed Expense	(15.00)	-	-	-
Total County Attorney	85,961.97	81,328.21	97,306.00	(15,977.79)
Register of Deeds				
Personal Services	62,571.44	69,048.93	68,250.00	798.93
Contractual Services	1,662.59	1,147.64	2,500.00	(1,352.36)
Commodities	360.92	292.33	600.00	(307.67)
Capital Outlay	2,145.01	949.25	4,500.00	(3,550.75)
Total Register of Deeds	66,739.96	71,438.15	75,850.00	(4,411.85)
Unified Court				
Contractual Services	71,693.96	77,318.96	96,788.00	(19,469.04)
Commodities	2,922.84	1,909.39	1,500.00	409.39
Capital Outlay	-	-	4,450.00	(4,450.00)
Total Unified Court	74,616.80	79,228.35	102,738.00	(23,509.65)

ELK COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Courthouse General				
Contractual Services	$ 321,334.05	$ 244,939.41	$ 200,000.00	$ 44,939.41
Commodities	30,558.50	39,818.61	29,999.00	9,819.61
Reimbursed Expense	(5,681.07)	(216,486.56)	-	(216,486.56)
Total Courthouse General	346,211.48	68,271.46	229,999.00	(161,727.54)
Airport				
Contractual Services	-	-	10,000.00	(10,000.00)
Total Airport	-	-	10,000.00	(10,000.00)
Appraiser				
Personal Services	89,680.02	73,365.54	90,000.00	(16,634.46)
Contractual Services	54,859.39	59,103.17	60,825.00	(1,721.83)
Commodities	4,032.85	5,767.55	5,500.00	267.55
Capital Outlay	-	-	1,000.00	(1,000.00)
Reimbursed Expense	-	(972.97)	-	(972.97)
Total Appraiser	148,572.26	137,263.29	157,325.00	(20,061.71)
County Building Maintenance				
Personal Services	59,032.71	58,424.70	68,000.00	(9,575.30)
Contractual Services	18,782.52	23,984.21	21,500.00	2,484.21
Commodities	35,855.65	24,988.54	28,500.00	(3,511.46)
Total County Building Maintenance	113,670.88	107,397.45	118,000.00	(10,602.55)
Total General Government	1,021,666.18	760,861.77	1,014,979.00	(254,117.23)
Public Safety				
Sheriff				
Personal Services	432,162.56	430,845.04	449,978.00	(19,132.96)
Contractual Services	207,466.90	145,163.88	144,947.00	216.88
Commodities	72,222.71	49,125.03	110,056.00	(60,930.97)
Capital Outlay	-	398.98	-	398.98
Reimbursed Expense	(7,406.85)	(37,845.00)	-	(37,845.00)
Total Sheriff	704,445.32	587,687.93	704,981.00	(117,293.07)

ELK COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Emergency Preparedness				
Personal Services	$ 36,614.06	$ 38,648.92	$ 33,000.00	$ 5,648.92
Contractual Services	2,361.32	2,027.68	3,000.00	(972.32)
Commodities	2,335.66	1,827.48	3,230.00	(1,402.52)
Capital Outlay	-	-	600.00	(600.00)
Reimbursed Expense	(8,234.61)	-	-	-
Total Emergency Preparedness	33,076.43	42,504.08	39,830.00	2,674.08
Total Public Safety	737,521.75	630,192.01	744,811.00	(114,618.99)
Health				
Coroner				
Contractual Services	8,681.19	1,587.03	12,000.00	(10,412.97)
Agriculture				
Agriculture Appropriation				
Fair	5,000.00	5,000.00	5,000.00	-
Sanitation				
Recycling				
Personal Services	11,169.91	13,370.06	14,500.00	(1,129.94)
Contractual Services	1,119.84	5,669.58	1,500.00	4,169.58
Commodities	6,354.73	1,099.85	1,000.00	99.85
Capital Outlay	-	-	5,600.00	(5,600.00)
Total Recycling	18,644.48	20,139.49	22,600.00	(2,460.51)
Social Services for Aged & Poor				
Child Advocacy	-	-	1,000.00	(1,000.00)
CASA	-	-	1,000.00	(1,000.00)
Total Social Services for Aged & Poor	-	-	2,000.00	(2,000.00)
Operating Transfers to:				
Special Equipment Reserve Fund	5,000.00	35,972.97	-	35,972.97
Sheriff's Equipment Reserve Fund	-	30,000.00	-	30,000.00
Total Operating Transfers	5,000.00	65,972.97	-	65,972.97
Total Certified Budget			1,801,390.00	(317,636.73)
Adjustments for Qualifying Budget Credits			2,048.17	(2,048.17)
Total Expenditures	1,796,513.60	1,483,753.27	$ 1,803,438.17	$ (319,684.90)
Receipts Over(Under) Expenditures	(144,739.79)	287,288.95		
Unencumbered Cash, Beginning	569,753.47	425,013.68		
Unencumbered Cash, Ending	$ 425,013.68	$ 712,302.63		

ELK COUNTY, KANSAS
AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 143,791.16	$ 132,509.10	$ 135,445.00	$ (2,935.90)
Delinquent Tax	3,587.31	2,377.49	1,341.00	1,036.49
Motor Vehicle Tax	12,561.95	13,109.74	12,618.00	491.74
Recreational Vehicle Tax	222.73	199.70	227.00	(27.30)
16/20 M Truck Tax	1,919.82	2,395.11	2,403.00	(7.89)
Commercial Vehicle Tax	433.52	432.29	417.00	15.29
Watercraft Tax	-	-	112.00	(112.00)
In Lieu of Tax	472.99	289.62	-	289.62
Intergovernmental				
State Grants	14,339.23	-	-	-
Licenses, Fees, and Permits				
Service Fees	181,717.16	154,947.86	125,000.00	29,947.86
Other Receipts			-	
Miscellaneous	4,428.05	30,711.60	-	30,711.60
Total Receipts	363,473.92	336,972.51	$ 277,563.00	$ 59,409.51
Expenditures				
Public Safety				
Personal Services	248,285.20	282,962.60	$ 255,000.00	$ 27,962.60
Contractual Services	28,330.25	20,014.88	32,300.00	(12,285.12)
Commodities	38,775.64	15,935.60	28,750.00	(12,814.40)
Capital Outlay	39,841.76	54,517.19	60,000.00	(5,482.81)
Reimbursed Expense	(12,669.96)	(22,972.50)	-	(22,972.50)
Total Expenditures	342,562.89	350,457.77	$ 376,050.00	$ (25,592.23)
Receipts Over(Under) Expenditures	20,911.03	(13,485.26)		
Unencumbered Cash, Beginning	152,334.95	173,245.98		
Unencumbered Cash, Ending	$ 173,245.98	$ 159,760.72		

ELK COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 13,523.17	$ 13,138.72	$ 13,428.00	$ (289.28)
Delinquent Tax	288.84	213.12	133.00	80.12
Motor Vehicle Tax	956.80	1,233.10	1,186.00	47.10
Recreational Vehicle Tax	17.01	18.84	21.00	(2.16)
16/20 M Truck Tax	179.82	182.46	226.00	(43.54)
Commercial Vehicle Tax	33.04	40.66	39.00	1.66
Watercraft Tax	-	-	10.00	(10.00)
In Lieu of Tax	40.07	28.72	-	28.72
Total Receipts	15,038.75	14,855.62	$ 15,043.00	$ (187.38)
Expenditures				
Agriculture				
Contractual Services	15,000.00	17,473.74	$ 15,000.00	$ 2,473.74
Cash Reserve	-	-	2,500.00	(2,500.00)
Total Expenditures	15,000.00	17,473.74	$ 17,500.00	$ (26.26)
Receipts Over(Under) Expenditures	38.75	(2,618.12)		
Unencumbered Cash, Beginning	2,579.37	2,618.12		
Unencumbered Cash, Ending	$ 2,618.12	$ -		

ELK COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 50,195.24	$ 42,914.79	$ 43,845.00	$ (930.21)
Delinquent Tax	1,407.39	879.48	434.00	445.48
Motor Vehicle Tax	4,754.95	4,576.30	4,403.00	173.30
Recreational Vehicle Tax	84.31	69.79	79.00	(9.21)
16/20 M Truck Tax	993.29	906.63	838.00	68.63
Commercial Vehicle Tax	164.11	150.92	146.00	4.92
Watercraft Tax	-	-	39.00	(39.00)
In Lieu of Tax	172.77	93.80	-	93.80
Other Receipts				
Miscellaneous	419.20	193.79	-	193.79
Total Receipts	58,191.26	49,785.50	$ 49,784.00	$ 1.50
Expenditures				
General Government				
Personal Services	41,733.73	45,021.23	$ 38,213.00	$ 6,808.23
Contractual Services	26,235.69	15,063.93	27,000.00	(11,936.07)
Commodities	381.78	899.02	6,200.00	(5,300.98)
Capital Outlay	-	-	1,000.00	(1,000.00)
Total Expenditures	68,351.20	60,984.18	$ 72,413.00	$ (11,428.82)
Receipts Over(Under) Expenditures	(10,159.94)	(11,198.68)		
Unencumbered Cash, Beginning	36,930.31	26,770.37		
Unencumbered Cash, Ending	$ 26,770.37	$ 15,571.69		

ELK COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ 5.34	$ -	$ -	$ -
Total Receipts	5.34	-	$ -	$ -
Expenditures				
Economic Development				
Personal Services	-	14,356.40	$ -	$ 14,356.40
Contractual Services	-	7,447.36	45,321.00	(37,873.64)
Commodities	-	406.54	-	406.54
Operating Transfers to Community Development & Business Resources Fund	-	93.55	-	93.55
Total Expenditures	-	22,303.85	$ 45,321.00	$ (23,017.15)
Receipts Over(Under) Expenditures	5.34	(22,303.85)		
Unencumbered Cash, Beginning	45,321.18	45,326.52		
Unencumbered Cash, Ending	$ 45,326.52	$ 23,022.67		

ELK COUNTY, KANSAS
COMMUNITY DEVELOPMENT & BUSINESS RESOURCES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Local Grants	$ -	$ 5,000.00
Operating Transfers from		
Economic Development Fund	-	93.55
Total Receipts	-	5,093.55
Expenditures		
Community Development		
Commodities	-	2,135.14
Total Expenditures	-	2,135.14
Receipts Over(Under) Expenditures	-	2,958.41
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 2,958.41

ELK COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 749,582.32	$ 853,308.23	$ 872,297.00	$ (18,988.77)
Delinquent Tax	19,267.60	12,739.79	8,637.00	4,102.79
Motor Vehicle Tax	64,233.92	68,341.06	65,779.00	2,562.06
Recreational Vehicle Tax	1,139.03	1,041.47	1,183.00	(141.53)
16/20 M Truck Tax	12,858.71	12,247.69	12,524.00	(276.31)
Commercial Vehicle Tax	2,216.85	2,253.66	2,176.00	77.66
Watercraft Tax	-	-	582.00	(582.00)
In Lieu of Tax	2,410.29	1,864.99	-	1,864.99
Other Receipts				
Miscellaneous	31.31	557.35	-	557.35
Total Receipts	851,740.03	952,354.24	$ 963,178.00	$ (10,823.76)
Expenditures				
Employee Benefits				
Health Insurance	601,682.31	606,511.42	$ 700,000.00	$ (93,488.58)
KPERS	172,754.09	196,735.37	165,000.00	31,735.37
Life Insurance	3,159.35	3,301.57	5,000.00	(1,698.43)
Social Security	139,291.77	149,502.56	130,000.00	19,502.56
Unemployment	1,760.55	1,665.57	3,000.00	(1,334.43)
Workmen's Compensation	29,422.00	21,304.00	90,000.00	(68,696.00)
Reimbursed Expense	-	(22.92)	-	(22.92)
Total Expenditures	948,070.07	978,997.57	$ 1,093,000.00	$ (114,002.43)
Receipts Over(Under) Expenditures	(96,330.04)	(26,643.33)		
Unencumbered Cash, Beginning	294,911.54	198,581.50		
Unencumbered Cash, Ending	$ 198,581.50	$ 171,938.17		

ELK COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 43,806.43	$ 45,887.01	$ 46,892.00	$ (1,004.99)
Delinquent Tax	1,001.03	712.29	164.00	548.29
Motor Vehicle Tax	3,396.44	3,993.94	3,844.00	149.94
Recreational Vehicle Tax	60.23	60.90	69.00	(8.10)
16/20 M Truck Tax	654.61	647.59	732.00	(84.41)
Commercial Vehicle Tax	117.24	131.71	127.00	4.71
Watercraft Tax	-	-	34.00	(34.00)
In Lieu of Tax	129.32	100.28	-	100.28
Intergovernmental				
Federal Grants	121,233.13	23,993.75	-	23,993.75
State Grants	22,897.00	15,947.95	-	15,947.95
Contract with Other Governments	5,322.50	5,602.50	-	5,602.50
Licenses, Fees, and Permits				
Service Fees	63,693.36	41,377.18	8,000.00	33,377.18
Other Receipts				
Miscellaneous	-	41.58	-	41.58
Total Receipts	262,311.29	138,496.68	$ 59,862.00	$ 78,634.68
Expenditures				
Health				
Personal Services	86,816.85	115,396.83	$ 113,000.00	$ 2,396.83
Contractual Services	42,713.69	15,317.86	1,500.00	13,817.86
Commodities	60,273.57	45,784.39	38,800.00	6,984.39
Capital Outlay	24,000.00	2,546.95	1,000.00	1,546.95
Cash Reserve	-	-	30,000.00	(30,000.00)
Operating Transfer to				
Special Equipment Reserve Fund	-	45,000.00	-	45,000.00
Total Certified Budget			184,300.00	39,746.03
Adjustments for Qualifying Budget Credits			39,941.70	(39,941.70)
Total Expenditures	213,804.11	224,046.03	$ 224,241.70	$ (195.67)
Receipts Over(Under) Expenditures	48,507.18	(85,549.35)		
Unencumbered Cash, Beginning	123,880.90	172,388.08		
Unencumbered Cash, Ending	$ 172,388.08	$ 86,838.73		

ELK COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 895.75	$ 858.36	$ 862.00	$ (3.64)
Delinquent Tax	23.60	15.24	9.00	6.24
Motor Vehicle Tax	76.98	81.67	77.00	4.67
Recreational Vehicle Tax	1.42	1.21	1.00	0.21
16/20 M Truck Tax	14.36	14.64	15.00	(0.36)
Commercial Vehicle Tax	2.63	2.68	3.00	(0.32)
Watercraft Tax	-	-	1.00	(1.00)
In Lieu of Tax	3.52	1.88	-	1.88
Total Receipts	1,018.26	975.68	$ 968.00	$ 7.68
Expenditures				
Culture and Recreation				
Contractual Services	1,000.00	1,000.00	$ 1,000.00	$ -
Cash Reserve	-	-	500.00	(500.00)
Total Expenditures	1,000.00	1,000.00	$ 1,500.00	$ (500.00)
Receipts Over(Under) Expenditures	18.26	(24.32)		
Unencumbered Cash, Beginning	555.31	573.57		
Unencumbered Cash, Ending	$ 573.57	$ 549.25		

ELK COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 26,556.82	$ 26,277.55	$ 26,840.00	$ (562.45)
Delinquent Tax	755.66	468.71	266.00	202.71
Motor Vehicle Tax	2,479.11	2,421.22	2,328.00	93.22
Recreational Vehicle Tax	43.87	36.88	42.00	(5.12)
16/20 M Truck Tax	526.59	472.73	443.00	29.73
Commercial Vehicle Tax	85.58	79.84	77.00	2.84
Watercraft Tax	-	-	21.00	(21.00)
In Lieu of Tax	98.48	57.43	-	57.43
Total Receipts	30,546.11	29,814.36	$ 30,017.00	$ (202.64)
Expenditures				
Health				
Contractual Services	30,000.00	34,000.00	$ 30,000.00	$ 4,000.00
Cash Reserve	-	-	4,000.00	(4,000.00)
Total Expenditures	30,000.00	34,000.00	$ 34,000.00	$ -
Receipts Over(Under) Expenditures	546.11	(4,185.64)		
Unencumbered Cash, Beginning	4,029.64	4,575.75		
Unencumbered Cash, Ending	$ 4,575.75	$ 390.11		

ELK COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 20,545.49	$ 20,137.32	$ 20,561.00	$ (423.68)
Delinquent Tax	529.48	348.49	204.00	144.49
Motor Vehicle Tax	1,730.53	1,873.18	1,802.00	71.18
Recreational Vehicle Tax	30.76	28.57	32.00	(3.43)
16/20 M Truck Tax	365.92	330.00	343.00	(13.00)
Commercial Vehicle Tax	59.69	61.78	60.00	1.78
Watercraft Tax	-	-	16.00	(16.00)
In Lieu of Tax	70.98	44.01	-	44.01
Total Receipts	23,332.85	22,823.35	$ 23,018.00	$ (194.65)
Expenditures				
Health				
Contractual Services	23,000.00	26,000.00	$ 23,000.00	$ 3,000.00
Cash Reserve	-	-	3,000.00	(3,000.00)
Total Expenditures	23,000.00	26,000.00	$ 26,000.00	$ -
Receipts Over(Under) Expenditures	332.85	(3,176.65)		
Unencumbered Cash, Beginning	3,035.40	3,368.25		
Unencumbered Cash, Ending	$ 3,368.25	$ 191.60		

ELK COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 121,343.46	$ 140,270.56	$ 143,368.00	$ (3,097.44)
Delinquent Tax	3,293.50	2,071.82	1,419.00	652.82
Motor Vehicle Tax	12,246.91	11,062.65	10,646.00	416.65
Recreational Vehicle Tax	217.19	168.60	191.00	(22.40)
16/20 M Truck Tax	1,421.48	2,334.72	2,027.00	307.72
Commercial Vehicle Tax	422.67	364.81	352.00	12.81
Watercraft Tax	-	-	94.00	(94.00)
In Lieu of Tax	375.82	306.58	-	306.58
Total Receipts	139,321.03	156,579.74	$ 158,097.00	$ (1,517.26)
Expenditures				
Agriculture				
Personal Services	74,230.31	78,993.16	$ 89,000.00	$ (10,006.84)
Contractual Services	14,354.32	8,009.23	7,100.00	909.23
Commodities	126,790.88	170,186.50	112,000.00	58,186.50
Cash Forward	-	-	10,000.00	(10,000.00)
Reimbursed Expense	(73,108.81)	(95,699.73)	(50,000.00)	(45,699.73)
Total Expenditures	142,266.70	161,489.16	$ 168,100.00	$ (6,610.84)
Receipts Over(Under) Expenditures	(2,945.67)	(4,909.42)		
Unencumbered Cash, Beginning	20,083.71	17,138.04		
Unencumbered Cash, Ending	$ 17,138.04	$ 12,228.62		

ELK COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,135,302.69	$ 1,084,241.67	$ 1,108,408.00	$ (24,166.33)
Delinquent Tax	31,532.56	19,700.97	10,974.00	8,726.97
Motor Vehicle Tax	108,156.82	103,504.68	99,626.00	3,878.68
Recreational Vehicle Tax	1,917.87	1,577.37	1,792.00	(214.63)
16/20 M Truck Tax	19,407.43	20,621.79	18,969.00	1,652.79
Commercial Vehicle Tax	3,732.71	3,413.22	3,296.00	117.22
Watercraft Tax	-	-	881.00	(881.00)
In Lieu of Tax	253,821.55	252,369.78	250,000.00	2,369.78
Intergovernmental				
Federal Grants	223,030.86	-	282,314.00	(282,314.00)
State Grants	29,737.45	-	-	-
Connecting Links	35,013.48	30,587.27	38,000.00	(7,412.73)
Special City & County Highway	185,678.79	184,027.57	189,139.00	(5,111.43)
Equalization and Adjustment	2,957.24	9,336.14	8,700.00	636.14
Licenses, Fees, and Permits				
Service Fees	700.00	200.00	-	200.00
Use of Money and Property				
Finance Lease Proceeds	-	320,000.00	-	320,000.00
Sale of Surplus Equipment	-	14,500.00	-	14,500.00
Other Receipts				
Miscellaneous	-	217.00	-	217.00
Total Receipts	2,030,989.45	2,044,297.46	$ 2,012,099.00	$ 32,198.46
Expenditures				
Public Works				
Personal Services	431,656.53	473,951.53	$ 428,000.00	$ 45,951.53
Contractual Services	354,931.23	179,410.59	236,000.00	(56,589.41)

ELK COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Public Works				
Commodities	$ 1,091,232.38	$ 854,657.52	$ 1,339,330.00	$ (484,672.48)
Capital Outlay	55,959.00	712,800.05	200,509.00	512,291.05
Cash Forward	-	-	50,000.00	(50,000.00)
Reimbursed Expense	(70,810.28)	(9,559.79)	(6,000.00)	(3,559.79)
Total Public Works	1,862,968.86	2,211,259.90	2,247,839.00	(36,579.10)
Operating Transfers to				
Special Rural Fire Equipment Fund	4,500.00	-	-	-
Total Certified Budget			2,247,839.00	(36,579.10)
Adjustments for Qualifying				
Budget Credits			350,587.27	(350,587.27)
Total Expenditures	1,867,468.86	2,211,259.90	$ 2,598,426.27	$ (387,166.37)
Receipts Over(Under) Expenditures	163,520.59	(166,962.44)		
Unencumbered Cash, Beginning	83,193.50	246,714.09		
Unencumbered Cash, Ending	$ 246,714.09	$ 79,751.65		

ELK COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 118,595.27	$ 141,334.54	$ 143,448.00	$ (2,113.46)
Delinquent Tax	2,691.38	1,401.74	1,419.00	(17.26)
Motor Vehicle Tax	7,004.25	7,685.74	6,940.00	745.74
Recreational Vehicle Tax	122.21	104.71	138.00	(33.29)
16/20 M Truck Tax	2,135.20	2,114.03	2,136.00	(21.97)
Commercial Vehicle Tax	176.21	187.56	188.00	(0.44)
Watercraft Tax	-	-	85.00	(85.00)
Intergovernmental				
State Grants	-	14,904.72	-	14,904.72
Other Receipts				
Miscellaneous	-	20.00	-	20.00
Total Receipts	130,724.52	167,753.04	$ 154,354.00	$ 13,399.04
Expenditures				
Public Safety				
Personal Services	27,972.12	29,331.11	$ 28,000.00	$ 1,331.11
Contractual Services	55,816.28	50,205.43	59,000.00	(8,794.57)
Commodities	58,672.14	43,510.32	48,000.00	(4,489.68)
Capital Outlay	-	-	26,631.00	(26,631.00)
Total Expenditures	142,460.54	123,046.86	$ 161,631.00	$ (38,584.14)
Receipts Over(Under) Expenditures	(11,736.02)	44,706.18		
Unencumbered Cash, Beginning	35,813.93	24,077.91		
Unencumbered Cash, Ending	$ 24,077.91	$ 68,784.09		

ELK COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 64,669.93	$ 80,683.36	$ 82,453.00	$ (1,769.64)
Delinquent Tax	1,513.23	1,060.35	816.00	244.35
Motor Vehicle Tax	5,206.11	5,896.23	5,675.00	221.23
Recreational Vehicle Tax	92.29	89.82	102.00	(12.18)
16/20 M Truck Tax	887.69	992.62	1,080.00	(87.38)
Commercial Vehicle Tax	179.68	194.44	188.00	6.44
Watercraft Tax	-	-	50.00	(50.00)
In Lieu of Tax	194.07	176.34	-	176.34
Total Receipts	72,743.00	89,093.16	$ 90,364.00	$ (1,270.84)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	72,184.00	91,425.36	$ 89,745.00	$ 1,680.36
Cash Reserve	-	-	2,000.00	(2,000.00)
Total Expenditures	72,184.00	91,425.36	$ 91,745.00	$ (319.64)
Receipts Over(Under) Expenditures	559.00	(2,332.20)		
Unencumbered Cash, Beginning	1,773.20	2,332.20		
Unencumbered Cash, Ending	$ 2,332.20	$ -		

ELK COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 12,167.02	$ 12,947.90	$ 10,776.00	$ 2,171.90
Total Receipts	12,167.02	12,947.90	$ 10,776.00	$ 2,171.90
Expenditures				
Health				
Contractual Services	9,335.00	10,776.00	$ 10,776.00	$ -
Total Expenditures	9,335.00	10,776.00	$ 10,776.00	$ -
Receipts Over(Under) Expenditures	2,832.02	2,171.90		
Unencumbered Cash, Beginning	-	2,832.02		
Unencumbered Cash, Ending	$ 2,832.02	$ 5,003.92		

ELK COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 106,571.27	$ 103,756.61	$ 106,071.00	$ (2,314.39)
Delinquent Tax	2,430.40	1,700.89	350.00	1,350.89
Motor Vehicle Tax	9,130.70	9,716.17	9,351.00	365.17
Recreational Vehicle Tax	161.90	148.09	168.00	(19.91)
16/20 M Truck Tax	1,085.80	1,740.50	1,780.00	(39.50)
Commercial Vehicle Tax	315.11	320.41	309.00	11.41
Watercraft Tax	-	-	83.00	(83.00)
In Lieu of Tax	253.19	226.78	-	226.78
Reimbursed Expenses	-	-	3,161.00	(3,161.00)
Total Receipts	119,948.37	117,609.45	$ 121,273.00	$ (3,663.55)
Expenditures				
Public Works				
Contractual Services	27,067.61	212,750.34	$ 80,000.00	$ 132,750.34
Commodities	35,467.44	29,470.14	58,000.00	(28,529.86)
Capital Outlay	-	-	40,750.00	(40,750.00)
Cash Reserve	-	-	70,000.00	(70,000.00)
Total Expenditures	62,535.05	242,220.48	$ 248,750.00	$ (6,529.52)
Receipts Over(Under) Expenditures	57,413.32	(124,611.03)		
Unencumbered Cash, Beginning	74,102.13	131,515.45		
Unencumbered Cash, Ending	$ 131,515.45	$ 6,904.42		

ELK COUNTY, KANSAS
SPECIAL BUILDING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from		
Special Equipment Reserve Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,880.11	1,880.11
Unencumbered Cash, Ending	$ 1,880.11	$ 1,880.11

ELK COUNTY, KANSAS
SPECIAL LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 25,834.58	$ 29,480.18	$ 30,116.00	$ (635.82)
Delinquent Tax	708.56	448.60	298.00	150.60
Motor Vehicle Tax	2,476.58	2,355.31	2,265.00	90.31
Recreational Vehicle Tax	43.90	35.84	41.00	(5.16)
16/20 M Truck Tax	432.13	472.15	431.00	41.15
Commercial Vehicle Tax	85.46	77.66	75.00	2.66
Watercraft Tax	-	-	20.00	(20.00)
In Lieu of Tax	80.86	64.43	-	64.43
Other Receipts				
Miscellaneous	5,169.28	-	-	-
Total Receipts	34,831.35	32,934.17	$ 33,246.00	$ (311.83)
Expenditures				
General Government				
Contractual Services	36,297.00	36,782.00	$ 45,000.00	$ (8,218.00)
Total Expenditures	36,297.00	36,782.00	$ 45,000.00	$ (8,218.00)
Receipts Over(Under) Expenditures	(1,465.65)	(3,847.83)		
Unencumbered Cash, Beginning	13,576.88	12,111.23		
Unencumbered Cash, Ending	$ 12,111.23	$ 8,263.40		

ELK COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 12,167.02	$ 12,947.91	$ 10,776.00	$ 2,171.91
Total Receipts	12,167.02	12,947.91	$ 10,776.00	$ 2,171.91
Expenditures				
Culture and Recreation				
Contractual Services	9,335.00	10,775.99	$ 10,776.00	$ (0.01)
Total Expenditures	9,335.00	10,775.99	$ 10,776.00	$ (0.01)
Receipts Over(Under) Expenditures	2,832.02	2,171.92		
Unencumbered Cash, Beginning	0.01	2,832.03		
Unencumbered Cash, Ending	$ 2,832.03	$ 5,003.95		

ELK COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Surplus Equipment	$ -	$ 4,700.00
Operating Transfers from:		
General Fund	5,000.00	35,972.97
Health Fund	-	45,000.00
Total Receipts	5,000.00	85,672.97
Expenditures		
General Government		
Capital Outlay	-	42,201.00
Total Expenditures and Transfers	-	42,201.00
Receipts Over(Under) Expenditures	5,000.00	43,471.97
Unencumbered Cash, Beginning	124,666.93	129,666.93
Unencumbered Cash, Ending	$ 129,666.93	$ 173,138.90

ELK COUNTY, KANSAS
SPECIAL RURAL FIRE EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Surplus Equipment	$ -	$ 5,000.00
Other Receipts		
Donations	9,000.00	-
Restitution	-	500.00
Operating Transfers from		
Road and Bridge Fund	4,500.00	-
Total Receipts	13,500.00	5,500.00
Expenditures		
Public Safety		
Contractual Services	2,618.17	5,314.65
Capital Outlay	915.64	31,824.11
Total Expenditures	3,533.81	37,138.76
Receipts Over(Under) Expenditures	9,966.19	(31,638.76)
Unencumbered Cash, Beginning	21,672.57	31,638.76
Unencumbered Cash, Ending	$ 31,638.76	$ -

ELK COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 59,897.70	$ 59,955.12	$ 55,000.00	$ 4,955.12
Use of Money and Property				
Interest on Investments	483.98	849.86	-	849.86
Other Receipts				
Miscellaneous	-	3,200.00	-	3,200.00
Total Receipts	60,381.68	64,004.98	$ 55,000.00	$ 9,004.98
Expenditures				
Public Safety				
Contractual Services	45,855.73	47,825.90	$ 20,000.00	$ 27,825.90
Commodities	-	577.37	-	577.37
Capital Outlay	6,747.90	68,938.04	266,250.00	(197,311.96)
Total Expenditures	52,603.63	117,341.31	$ 286,250.00	$ (168,908.69)
Receipts Over(Under) Expenditures	7,778.05	(53,336.33)		
Unencumbered Cash, Beginning	193,249.78	201,027.83		
Unencumbered Cash, Ending	$ 201,027.83	$ 147,691.50		

ELK COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 175.00	$ 175.00
Licenses, Fees, and Permits		
Officer Fees	26,708.50	27,078.00
Total Cash Receipts	26,883.50	27,253.00
Expenditures		
General Government		
Personal Services	23,951.88	21,282.74
Contractual Services	-	2,287.80
Commodities	1,706.55	1,751.85
Total General Government	25,658.43	25,322.39
Operating Transfers to		
General Fund	2,994.39	2,041.84
Total Expenditures	28,652.82	27,364.23
Receipts Over(Under) Expenditures	(1,769.32)	(111.23)
Unencumbered Cash, Beginning	2,336.95	567.63
Unencumbered Cash, Ending	$ 567.63	$ 456.40

ELK COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 917.00	$ 907.00
Total Receipts	917.00	907.00
Expenditures		
General Government		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	917.00	907.00
Unencumbered Cash, Beginning	2,615.89	3,532.89
Unencumbered Cash, Ending	$ 3,532.89	$ 4,439.89

ELK COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 917.00	$ 907.00
Total Receipts	917.00	907.00
Expenditures		
General Government		
Contractual Services	33.25	32.50
Total Expenditures	33.25	32.50
Receipts Over(Under) Expenditures	883.75	874.50
Unencumbered Cash, Beginning	4,864.46	5,748.21
Unencumbered Cash, Ending	$ 5,748.21	$ 6,622.71

ELK COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,668.00	$ 3,628.00
Total Receipts	3,668.00	3,628.00
Expenditures		
General Government		
Personal Services	6,946.30	7,443.48
Contractual Services	108.25	75.00
Commodities	695.00	32.50
Total Expenditures	7,749.55	7,550.98
Receipts Over(Under) Expenditures	(4,081.55)	(3,922.98)
Unencumbered Cash, Beginning	15,324.80	11,243.25
Unencumbered Cash, Ending	$ 11,243.25	$ 7,320.27

ELK COUNTY, KANSAS
SHERIFF'S EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 12,845.63	$ 5,836.64
Operating Transfers from		
General Fund	-	30,000.00
Total Receipts	12,845.63	35,836.64
Expenditures		
Public Safety		
Commodities	222.54	3,445.80
Capital Outlay	16,747.51	5,207.79
Total Expenditures	16,970.05	8,653.59
Receipts Over(Under) Expenditures	(4,124.42)	27,183.05
Unencumbered Cash, Beginning	9,216.47	5,092.05
Unencumbered Cash, Ending	$ 5,092.05	$ 32,275.10

ELK COUNTY, KANSAS
ROAD EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from Noxious Weed Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Works		
Contractual Services	1,650.00	-
Total Expenditures	1,650.00	-
Receipts Over(Under) Expenditures	(1,650.00)	-
Unencumbered Cash, Beginning	65,500.00	63,850.00
Unencumbered Cash, Ending	$ 63,850.00	$ 63,850.00

ELK COUNTY, KANSAS
FEMA GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	15.73	15.73
Unencumbered Cash, Ending	$ 15.73	$ 15.73

ELK COUNTY, KANSAS
EMERGENCY PREPAREDNESS PLANNING GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 6,435.00	$ 6,060.94
Total Receipts	6,435.00	6,060.94
Expenditures		
General Government		
Contractual Services	11,650.66	-
Commodities	7,006.92	7,048.07
Total Expenditures	18,657.58	7,048.07
Receipts Over(Under) Expenditures	(12,222.58)	(987.13)
Unencumbered Cash, Beginning	13,209.71	987.13
Unencumbered Cash, Ending	$ 987.13	$ -

ELK COUNTY, KANSAS
DIVERSION FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 10,065.00	$ 22,115.42
Total Receipts	10,065.00	22,115.42
Expenditures		
General Government		
Contractual Services	7,955.20	4,165.13
Commodities	1,527.57	545.12
Total Expenditures	9,482.77	4,710.25
Receipts Over(Under) Expenditures	582.23	17,405.17
Unencumbered Cash, Beginning	9,372.34	9,954.57
Unencumbered Cash, Ending	$ 9,954.57	$ 27,359.74

ELK COUNTY, KANSAS
OTHER GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ 30,000.00
Total Receipts	-	30,000.00
Expenditures		
General Government		
Contractual Services	-	556.27
Total Expenditures	-	556.27
Receipts Over(Under) Expenditures	-	29,443.73
Unencumbered Cash, Beginning	29,187.85	29,187.85
Unencumbered Cash, Ending	$ 29,187.85	$ 58,631.58

ELK COUNTY, KANSAS
AMERICAN RESCUE PLAN ACT GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 245,711.50	$ -
Use of Money and Property		
Interest on Investments	21.90	862.67
Total Receipts	245,733.40	862.67
Expenditures		
General Government		
Contractual Services	-	245,269.05
Total Expenditures	-	245,269.05
Receipts Over(Under) Expenditures	245,733.40	(244,406.38)
Unencumbered Cash, Beginning	9,364.10	255,097.50
Unencumbered Cash, Ending	$ 255,097.50	$ 10,691.12

ELK COUNTY, KANSAS
OPIOID SETTLEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Other		
Opioid Settlement	$ -	$ 6,772.30
Total Receipts	-	6,772.30
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	6,772.30
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 6,772.30

ELK COUNTY, KANSAS
LAW ENFORCEMENT TOW AND STORAGE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ 22,250.50
Total Receipts	-	22,250.50
Expenditures		
General Government		
Contractual Services	-	3,085.50
Commodities	-	120.00
Capital Outlay	-	8,050.00
Total Expenditures	-	11,255.50
Receipts Over(Under) Expenditures	-	10,995.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 10,995.00

ELK COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 910.19	$ 1,248.77
Total Receipts	910.19	1,248.77
Expenditures		
General Government		
Contractual Services	485.88	1,095.20
Total Expenditures	485.88	1,095.20
Receipts Over(Under) Expenditures	424.31	153.57
Unencumbered Cash, Beginning	2,607.97	3,032.28
Unencumbered Cash, Ending	$ 3,032.28	$ 3,185.85

ELK COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 227.50	$ 1,182.50
Total Receipts	227.50	1,182.50
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	227.50	1,182.50
Unencumbered Cash, Beginning	6,943.17	7,170.67
Unencumbered Cash, Ending	$ 7,170.67	$ 8,353.17

ELK COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ 40.00
Total Receipts	-	40.00
Expenditures		
General Government		
Contractual Services	75.00	1,067.87
Total Expenditures	75.00	1,067.87
Receipts Over(Under) Expenditures	(75.00)	(1,027.87)
Unencumbered Cash, Beginning	2,449.66	2,374.66
Unencumbered Cash, Ending	$ 2,374.66	$ 1,346.79

ELK COUNTY, KANSAS
SEIZURE TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,218.53	$ -
Total Receipts	1,218.53	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	1,218.53	-
Unencumbered Cash, Beginning	-	1,218.53
Unencumbered Cash, Ending	$ 1,218.53	$ 1,218.53

ELK COUNTY, KANSAS
FISH AND GAME PROSECUTING FEE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ -
Total Receipts	-	-
Expenditures		
Culture and Recreation		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	175.00	175.00
Unencumbered Cash, Ending	$ 175.00	$ 175.00

ELK COUNTY, KANSAS
RURAL FIRE DISTRICT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	$ 24.04	$ 47.45
Other Receipts		
Donations	1,550.00	350.00
Total Receipts	1,574.04	397.45
Expenditures		
Public Safety		
Commodities	361.30	-
Total Expenditures	361.30	-
Receipts Over(Under) Expenditures	1,212.74	397.45
Unencumbered Cash, Beginning	8,179.91	9,392.65
Unencumbered Cash, Ending	$ 9,392.65	$ 9,790.10

ELK COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Elk Falls City - General	$ -	$ 21,085.55	$ 21,085.55	$ -
Grenola City - General	-	75,617.90	75,617.90	-
Grenola City - Library	-	3,678.56	3,678.56	-
Howard City - General	-	122,712.39	122,712.39	-
Howard City - Employee Benefit	-	17,633.31	17,633.31	-
Howard City - Special Liability	-	21,395.54	21,395.54	-
Howard City - Library	-	44,993.14	44,993.14	-
Howard City - Emergency Equipment	-	7,614.48	7,614.48	-
Longton City - General	-	64,341.54	64,341.54	-
Longton City - Bond	-	18,545.31	18,545.31	-
Longton City - Library	-	6,447.74	6,447.74	-
Longton City - Utility Specials	-	300.00	300.00	-
Moline City - General	-	77,666.82	77,666.82	-
Moline City - Special Liability	-	11,742.19	11,742.19	-
Moline City - Employee Benefits	-	19,936.75	19,936.75	-
Moline City - Bond	-	7,442.62	7,442.62	-
Moline City - Library	-	10,408.13	10,408.13	-
Subtotal Cities	-	531,561.97	531,561.97	-
Townships:				
Elk Falls Township - General	-	1,961.47	1,961.47	-
Greenfield Township - General	-	8,248.19	8,248.19	-
Painterhood Township - General	-	598.58	598.58	-
Subtotal Townships	-	10,808.24	10,808.24	-
Schools:				
USD No. 205 - General	-	1,602.62	1,602.62	-
USD No. 205 - Capital Outlay	-	703.79	703.79	-
USD No. 205 - Supplemental General	-	1,575.63	1,575.63	-
USD No. 282 - General	-	325,976.43	325,976.43	-
USD No. 282 - Bond and Interest	-	225,790.77	225,790.77	-
USD No. 282 - Supplemental General	-	387,232.02	387,232.02	-
USD No. 282 - Capital Outlay	-	87,969.66	87,969.66	-
USD No. 283 - General	-	153,999.17	153,999.17	-
USD No. 283 - Capital Outlay	-	69,701.28	69,701.28	-
USD No. 283 - Bond and Interest	-	4.86	4.86	-
USD No. 283 - Supplemental General	-	207,693.60	207,693.60	-
USD No. 389 - General	-	6,672.28	6,672.28	-
USD No. 389 - Bond	-	3,858.00	3,858.00	-
USD No. 389 - Capital Outlay	-	3,036.81	3,036.81	-
USD No. 389 - Recreation	-	1,052.99	1,052.99	-
USD No. 389 - Supplemental General	-	5,598.37	5,598.37	-
USD No. 462 - General	-	35,784.01	35,784.01	-
USD No. 462 - Capital Outlay	-	18,205.08	18,205.08	-
USD No. 462 - Recreation	-	2,447.65	2,447.65	-
USD No. 462 - Bond	-	40,506.48	40,506.48	-
USD No. 462 - Supplemental General	-	45,233.79	45,233.79	-
USD No. 484 - General	-	49,703.76	49,703.76	-
USD No. 484 - Bond	-	19,555.61	19,555.61	-
USD No. 484 - Capital Outlay	-	23,303.56	23,303.56	-
USD No. 484 - Supplemental General	-	46,945.30	46,945.30	-
USD No. 484 - Recreation	-	10,174.38	10,174.38	-
Subtotal Schools	-	1,774,327.90	1,774,327.90	-

ELK COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cemeteries:				
Elk Falls Cemetery	$ -	$ 10,027.52	$ 10,027.52	$ -
Piedmont Cemetery	-	1,265.92	1,265.92	-
Longton Cemetery	-	7,013.13	7,013.13	-
Oak Valley Cemetery	-	5,458.20	5,458.20	-
Mt Zion Cemetery	-	9,109.92	9,109.92	-
Greenfield Cemetery	-	14,180.07	14,180.07	-
Cresco Cemetery	-	4,413.26	4,413.26	-
Wildcat Cemetery	-	19,520.82	19,520.82	-
Painterhood Cemetery	-	4,204.33	4,204.33	-
Grace Lawn Cemetery	-	35,620.86	35,620.86	-
Subtotal Cemeteries	-	110,814.03	110,814.03	-
Watershed Districts:				
WS Dist No. 31 - General	-	5,229.42	5,229.42	-
WS Dist No. 34 - General	-	2,189.21	2,189.21	-
WS Dist No. 47 - General	-	82,508.39	82,506.92	1.47
WS Dist No. 59 - General	-	103.94	103.94	-
WS Dist No. 83 - General	-	363.99	363.99	-
WS Dist No. 92 - General	-	760.89	760.89	-
Subtotal Watershed Districts	-	91,155.84	91,154.37	1.47
Rolling Prairie Extension Service:				
Rolling Prairie Extension Service	-	80,751.52	80,751.52	-
Subtotal Rolling Prairie Extension Service	-	80,751.52	80,751.52	-
Regional Library:				
SEK Library General	-	45,222.09	45,222.09	-
SEK Library Employee Benefits	-	2,917.88	2,917.88	-
Subtotal Regional Library	-	48,139.97	48,139.97	-
Total Subdivisions	-	2,647,559.47	2,647,558.00	1.47
State Funds:				
State Educational Building	-	36,823.78	36,823.78	-
State Institutional Building	-	18,411.86	18,411.86	-
Total State Funds	-	55,235.64	55,235.64	-
Other Agency Funds:				
Health Claims	27,294.25	188,295.52	164,554.25	51,035.52
Candidate Registration Fees	100.00	-	100.00	-
Motor Vehicle Licenses	-	241,512.74	241,512.74	-
Driver License Fees	87.50	8,342.00	8,391.50	38.00
Game Licenses	0.50	3,172.75	3,171.75	1.50
Heritage Trust	1,834.00	1,814.00	3,618.00	30.00
Clerk of Court Release	-	1,296.00	1,296.00	-
Sales Tax	14,036.41	169,833.04	183,869.45	-
Tax Foreclosure Sale	105,922.98	-	462.00	105,460.98
Sheriff Safety	-	200.00	200.00	-
Sheriff	0.54	14,774.30	9,965.32	4,809.52
Law Library	18,191.74	3,461.47	358.00	21,295.21
Total Other Agency Funds	167,467.92	632,701.82	617,499.01	182,670.73

ELK COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 3,582,872.41	$ 6,040,868.88	$ 5,733,030.44	$ 3,890,710.85
Delinquent Tax	29,853.38	89,800.30	97,836.10	21,817.58
Motor Vehicle Tax	98,676.74	479,588.72	478,664.68	99,600.78
Recreational Vehicle Tax	2,173.18	7,129.93	7,275.05	2,028.06
In Lieu of Tax	1,660,776.64	1,150,956.96	966,861.53	1,844,872.07
Commercial Vehicle Tax	16.62	16,611.29	16,442.83	185.08
Severance Tax	1,262.13	2,784.61	3,145.32	901.42
Neighborhood Revitalization	100.75	-	-	100.75
Total Distributable Funds:	5,375,731.85	7,787,740.69	7,303,255.95	5,860,216.59
Total Agency Funds	$ 5,543,199.77	$ 11,123,237.62	$ 10,623,548.60	$ 6,042,888.79

Jarred Gilmore Phillips

Board of County Commissioners
Elk County, Kansas

In planning and performing our audit of the financial statement of Elk County, Kansas as of and for the year ended December 31, 2023 in accordance with auditing standards generally accepted in the United States of America, we considered Elk County, Kansas' system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Elk County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Elk County, Kansas' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiency in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in internal control to be material weaknesses:

Preparation of Financial Statement

Accounting standards states the client must be able to accept responsibility and be able to identify a material misstatement when reviewing the financial statement, including footnotes and supplemental information. This would also include knowing if a required footnote disclosure was missing or not correctly stated. Presently, the County staff does not have the ability to process and prepare the required financial statement, including footnotes. The potential effects of this material weakness could be unrecognized errors on the financial statement. While we recognize that this condition is not unusual for a County your size, it is important that you be aware of this condition for financial reporting purposes. Management and the County Commission should continually be aware of the financial reporting of the County and changes in reporting requirements.

This communication is intended solely for the information and use of management, County Commissioners, and others within Elk County, Kansas, and is not intended to be, and should not be, used by anyone other than these specified parties.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 20, 2024