PAWNEE COUNTY, KANSAS

Financial Statement With Independent Auditors' Report

For the Year Ended December 31, 2023

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For the Year Ended December 31, 2023

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Pawnee County, Kansas
Larned, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Pawnee 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 matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 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 the County 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 the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

Pawnee County, Kansas' basic financial statement for the year ended December 31, 2022 (not presented herein), was audited by VonFeldt, Bauer & VonFeldt, Chtd. who merged with AdamsBrown, LLC as of November 1, 2023, whose report dated October 6, 2023, expressed an unmodified opinion on the basic financial statement. The 2022 basic financial statement and the other auditor's 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 report of the other auditors dated October 6, 2023, stated that the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 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 and in their opinion, was 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.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Larned, Kansas

October 28, 2024

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

Funds	Beginning Unencumbered Cash Balance	Prior Period Audit Adjustment	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types								
General Fund	$ 630,824	(122,203)	-	4,989,334	4,469,297	**1,028,658**	209,009	**1,237,667**
Special Purpose Funds								
Road & Bridge/Noxious Weed Fund	183,313	(46,563)	56	3,231,946	3,365,216	**3,536**	181,280	**184,816**
Library Fund	2,292	-	-	44,975	45,041	**2,226**	-	**2,226**
Historical Collections Fund	25,896	(1,353)	-	63,677	58,917	**29,303**	1,389	**30,692**
Employee Benefit Fund	120,931	(70,276)	-	1,408,145	1,429,166	**29,634**	72,823	**102,457**
County Health Fund	1,393,753	-	-	133,996	211,258	**1,316,491**	-	**1,316,491**
Health Sales Tax (1%) Fund	3,277,438	(29,209)	-	1,573,192	1,892,038	**2,929,383**	48,050	**2,977,433**
Special Alcohol and Drug Fund	13,181	-	-	3,701	-	**16,882**	-	**16,882**
District Coroner Fund	9,166	(346)	-	16,521	21,508	**3,833**	5,272	**9,105**
Law Enforcement Forfeiture Fund	25,205	-	-	40,420	51,489	**14,136**	-	**14,136**
Auto Administration Fund	-	-	-	55,004	55,004	**-**	-	**-**
Prosecuting Attorney Training Fund	20,296	-	-	3,839	2,558	**21,577**	-	**21,577**
Adult Department of Corrections Fund	98,377	(8,266)	-	232,154	238,712	**83,553**	9,559	**93,112**
Adult Department of Corrections Payout Fund	-	-	-	5,000	-	**5,000**	-	**5,000**
Juvenile Department of Corrections Fund	22,722	(9,139)	-	226,947	233,800	**6,730**	11,642	**18,372**
Juvenile Department of Corrections Payout Fund	-	-	-	5,000	-	**5,000**	-	**5,000**
Pawnee County Diversion Supervision Fund	24,238	(182)	-	9,620	6,420	**27,256**	422	**27,678**
Discretionary Fund	11,896		-	-	198	**11,698**	-	**11,698**
Department of Corrections Reinvestment Grant Fund	2,401	(1,574)	-	149,298	39,036	**111,089**	1,641	**112,730**
Juvenile Crime Comm. Prevention Grant Fund	3,192	(897)	-	12,500	13,467	**1,328**	-	**1,328**
JCAB Fund	113	(1,887)	-	124,121	46,428	**75,919**	2,050	**77,969**
County Health Family Planning Fund	4,309	(1,762)	-	39,863	25,612	**16,798**	648	**17,446**
County Health Maternal Child Health Fund	14,741	(1,488)	-	35,904	31,511	**17,646**	1,425	**19,071**
County Health PHEP Grant Fund	9,134	(1,060)	-	25,817	24,331	**9,560**	1,002	**10,562**
County Health WIC BFPC Grant Fund	1,434	(512)	-	14,657	14,694	**885**	469	**1,354**
County Health WIC Grant Fund	11,854	(2,923)	-	91,129	90,833	**9,227**	4,183	**13,410**
County Health State Formula Fund	37,279	(4,752)	-	397,854	351,280	**79,101**	9,710	**88,811**
County Health IAP Grant Fund	338	(405)	-	9,102	8,937	**98**	-	**98**
County Health ELC Grant Fund	21,366	-	-	15,787	13,073	**24,080**	-	**24,080**
County Health COVID 19 IAP Grant Fund	22,476	(64)	-	13,698	25,380	**10,730**	61	**10,791**
County Health UHVEP Grant Fund	13,366	-	-	12,783	26,075	**74**	-	**74**
Special Oil Royalty Fund	87,252	-	-	6,364	-	**93,616**	-	**93,616**
Equipment Reserve Fund	2,554	-	-	-	-	**2,554**	-	**2,554**
Special Bridge Fund	96,250	-	-	-	402	**95,848**	-	**95,848**
Courthouse Special Fund	224,214	-	-	-	-	**224,214**	-	**224,214**
County Special Fund	382,467	-	-	26,880	-	**409,347**	-	**409,347**
Register of Deeds Technology Fund	24,855	-	-	8,706	2,014	**31,547**	-	**31,547**
County Clerk Technology Fund	4,684	-	-	2,177	-	**6,861**	-	**6,861**
County Treasurer Technology Fund	3,552	-	-	2,177	-	**5,729**	-	**5,729**
Micro Loans Fund	19,791	-	-	-	-	**19,791**	-	**19,791**

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Period Audit Adjustment	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Special Purpose Funds (Continued)								
Citizens Review Board Grant Fund	$ 12,207	-	-	11,818	12,325	**11,700**	-	**11,700**
24th District Drug/Alcohol T&D Fund	18,496	-	-	7,836	1,779	**24,553**	111	**24,664**
Special Stray Fund	1,226	-	-	-	-	**1,226**	-	**1,226**
American Rescue Plan Act Grant Fund	1,025,102	-	-	17,777	380,753	**662,126**	-	**662,126**
Pawnee County EMS Memorial Fund	4,933	-	-	4,742	6,694	**2,981**	180	**3,161**
Pawnee County EMS Donation Fund	496	-	-	1,980	-	**2,476**	-	**2,476**
LATCF Fund	-	-	-	100,000	14,473	**85,527**	-	**85,527**
Business Funds								
Pawnee County Self Insurance Fund	35,094	-	-	1,386,915	282,232	**1,139,777**	-	**1,139,777**
Trust Funds								
Special Law Enforcement Trust Fund	2,519	-	-	-	-	**2,519**	-	**2,519**
Total Primary Government (Excluding Distributable and Agency Funds)	$ **7,947,223**	**(304,861)**	**56**	**14,563,356**	**13,491,951**	**8,713,823**	**560,926**	**9,274,749**

Composition of Cash	Checking Accounts	$ **2,394,706**
	Savings Accounts	**14,311,195**
	Certificates of Deposit	**2,870,927**
	Petty Cash	**1,600**
	Total Cash	**19,578,428**
	Distributable and Agency Funds per Schedule 3-1	**(10,303,679)**
	Total Primary Government (Excluding Distributable and Agency Funds)	$ **9,274,749**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and does not include any of its related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

Pawnee Valley Community Hospital

Pawnee Valley Community Hospital Board operates the County's hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the hospital. Bond issuances must be approved by the County. Unaudited financial statements can be obtained by contacting the hospital.

Pawnee County, Kansas Public Building Commission

Pawnee County, Kansas Public Building Commission is a municipal corporation of the State of Kansas under the authority of K.S.A. 12-1757 *et seq.* and Charter Resolution No. 2011-05 of **Pawnee County, Kansas**. The Commission has been organized by the governing body of **Pawnee County, Kansas** for the purposes of acquiring a site or sites for constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character. Unaudited financial statements can be obtained by contacting the Commission.

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the years ended December 31, 2023.

Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

d. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did not hold a revenue neutral rate hearing this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments this year.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Department of Corrections Reinvestment Grant Fund, Juvenile Crime Comm. Prevention Grant Fund, JCAB Fund, County Health ELC Grant Fund, County Health COVID 19 IAP Grant Fund, County Health UHVEP Grant Fund, Equipment Reserve Fund, Special Bridge Fund, Courthouse Special Fund, County Special Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, Micro Loans Fund, Citizens Review Board Grant Fund, American Rescue Plan Act Grant Fund, Pawnee County EMS Memorial Fund, Pawnee County EMS Donation Fund, and LATCF Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

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 K.S.A. 9-1405.

Custodial Credit Risk - Deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by

federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits was $19,578,428 and the bank balance was $19,834,478. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,650,000 was covered by federal depository insurance, and $18,184,478 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2023.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Pawnee County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2023 were as follows:

From	To	Regulatory Authority	Amount
Auto Administration Fund	General Fund	K.S.A. 8-145	$ 46,771

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

Pawnee County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 111 participating members.

The County pays an annual premium to KCAMP for its commercial insurance for risks of loss, including property, general liability, automobile, law enforcement liability, public officials errors and omissions liability, employee benefits liability, cyber liability, crime, and public employees' surety bond insurance. The agreement to participate provides that the KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 up to $3,000,000 for each insured event. During 2023, the County paid $135,085 to the fund for this insurance coverage. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 94 participating members.

The County pays an annual premium to KWORCC for its workers compensation insurance coverage. The agreement to participate provides that the KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $850,000 to $1,000,000 for each insured event. During 2023, the County paid $92,623 to the fund for this insurance coverage. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three calendar years.

NOTE 7 – HEALTH CARE SELF-INSURANCE CLAIMS

Pawnee County, Kansas established a limited risk management program for employees' health care coverage effective January 1, 2023. Claims are paid by a third party administrator (Blue Cross Blue Shield of Kansas, or "BCBS") acting on behalf of the County. The contract between the County and BCBS is renewable annually, with administrative fees and stop-loss insurance premiums included in the contractual provisions. Protecting the County against unanticipated catastrophic loss, the program for plan year ended December 31, 2023 includes a stop-loss provision for annual medical, dental and prescription claims over $25,000 per individual and aggregate annual medial, dental and prescription drug claims over $384,556. The aggregate stop-loss for the plan year was calculated at 125% of annualized expected medical, dental and prescription drug claims. The County reimbursed BCBS weekly for claims processed.

Self-Insurance Liability	Beginning of Fiscal Year Balance	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End	Assets Available to Pay Claims at Year End
2023	$ -	282,841	282,232	609	1,139,777

NOTE 8 – GRANTS AND SHARED REVENUES

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

NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The Road & Bridge/Noxious Weed Fund expenditures exceeded the budgeted limits, which is a violation of K.S.A. 79-2935.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County was $326,562 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 $3,679,243. 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 non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Pawnee County, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually,

the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

As provided by K.S.A.74-4927, 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.

NOTE 12 – COMPENSATED ABSENCES

Pawnee County, Kansas' personnel policy regarding compensated absences is that upon termination of employment within the first year of service, the employee forfeits his/her accumulated vacation leave. If separation occurs after the first year, an employee is entitled to pay for unused earned vacation. Vacation time is to be increased to 1.25 days per month after 5 years of continuous days of employment, and then to 1.5 days per month after 10 years of continuous employment. All vacation time taken has to meet approval of department head. Maximum vacation time that can be accrued is 20 days. All vacation time must be taken and may not be cashed in, except upon termination. Upon termination of employment, an employee forfeits any accumulated sick leave, unless retiring. Accumulated sick leave shall be paid to the employee upon normal retirement rate of one day for every two days of leave accumulated up to 60 days.

NOTE 13 – PRIOR PERIOD ADJUSTMENT

During review of payroll, the County determined that the beginning unencumbered cash was overstated due to incorrectly accounting for payroll from a prior year. The financial statement has been adjusted to properly account for payroll in the amount of $304,861.

NOTE 14 – LONG-TERM DEBT

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

Lease Obligations

The County has entered into lease agreements for equipment. The leases contain a fiscal funding clause.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Lease									
2021 Ford Escape	2.03%	4/26/2021	$ 21,425	11/26/2023	$ 7,200	-	7,200	**-**	147
CIC Hardware/Software	3.36%	4/8/2022	157,443	2/8/2026	157,443	-	38,211	**119,232**	4,261
Total Contractual Indebtedness					$ 164,643	-	45,411	**119,232**	4,408

Current maturities of long-term debt and interest through maturity are as follows:

	YEAR			
	2024	2025	2026	**Total**
Principal				
Finance Lease	$ 38,464	39,756	41,012	**119,232**
Interest				
Finance Lease	4,009	2,716	1,388	**8,113**
Total Principal and Interest	$ 42,473	42,472	42,400	**127,345**

PAWNEE COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

PAWNEE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds					
General Fund	$ 4,926,988	-	4,926,988	**4,469,297**	(457,691)
Special Purpose Funds					
Road & Bridge/Noxious Weed Fund	3,109,000	217,909	3,326,909	**3,365,216**	38,307
Library Fund	45,262	-	45,262	**45,041**	(221)
Historical Collections Fund	83,000	-	83,000	**58,917**	(24,083)
Employee Benefit Fund	1,576,100	-	1,576,100	**1,429,166**	(146,934)
County Health Fund	1,511,995	-	1,511,995	**211,258**	(1,300,737)
Health Sales Tax (1%) Fund	3,759,232	-	3,759,232	**1,892,038**	(1,867,194)
Special Alcohol and Drug Fund	17,640	-	17,640	**-**	(17,640)
District Coroner Fund	21,508	-	21,508	**21,508**	-
Law Enforcement Forfeiture Fund	63,274	-	63,274	**51,489**	(11,785)
Auto Administration Fund	75,000	-	75,000	**55,004**	(19,996)
Prosecuting Attorney Training Fund	26,276	-	26,276	**2,558**	(23,718)
Adult Department of Corrections Fund	339,418	-	339,418	**238,712**	(100,706)
Adult Department of Corrections Payout Fund	-	-	-	**-**	-
Juvenile Department of Corrections Fund	332,286	-	332,286	**233,800**	(98,486)
Juvenile Department of Corrections Payout Fund	-	-	-	**-**	-
Pawnee County Diversion Supervision Fund	32,412	-	32,412	**6,420**	(25,992)
Discretionary Fund	12,638	-	12,638	**198**	(12,440)
County Health Family Planning Fund	59,790	-	59,790	**25,612**	(34,178)
County Health Maternal Child Health Fund	51,898	-	51,898	**31,511**	(20,387)
County Health PHEP Grant Fund	39,740	-	39,740	**24,331**	(15,409)
County Health WIC BFPC Grant Fund	7,153	7,910	15,063	**14,694**	(369)
County Health WIC Grant Fund	133,335	-	133,335	**90,833**	(42,502)
County Health State Formula Fund	316,856	92,954	409,810	**351,280**	(58,530)
County Health IAP Grant Fund	10,581	-	10,581	**8,937**	(1,644)
Special Oil Royalty Fund	89,493	-	89,493	-	(89,493)
24th District Drug/Alcohol T&D Fund	55,945	-	55,945	**1,779**	(54,166)
Special Stray Fund	3,226	-	3,226	-	(3,226)

PAWNEE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 2,790,950	**2,967,229**	3,023,185	(55,956)
Delinquent Tax	75,764	**60,922**	55,000	5,922
Motor Vehicle Tax	226,202	**224,658**	218,525	6,133
Recreational Vehicle Tax	3,829	**3,561**	4,637	(1,076)
Mineral Production/Severance Tax	9,347	**8,344**	4,800	3,544
Commercial Vehicle Tax	10,673	**10,995**	33,800	(22,805)
Sales Tax	567,449	**630,303**	420,000	210,303
Licenses and Fees				
Prosecuting Attorney Fees	15,354	**16,671**	19,500	(2,829)
Officer's Fees	87,067	**123,625**	115,000	8,625
Solid Waste Receipts	76,789	**128,266**	88,640	39,626
Sheriff Fees	9,923	**11,209**	43,750	(32,541)
Parcel Search Fees	2,720	**2,944**	3,000	(56)
Miscellaneous Fees	16,208	**8,915**	100,000	(91,085)
Fines, Forfeitures and Penalties	91,454	**92,630**	90,000	2,630
Use of Money and Property	69,546	**143,282**	-	143,282
Reimbursements and Miscellaneous				
Reimbursed District Court Expenses	67,862	**77,875**	102,278	(24,403)
Other Current Reimbursed Expenses	165,328	**380,940**	155,130	225,810
Miscellaneous Grants	3,975	**34,159**	-	34,159
Public Transportation Buses	846	**1,120**	500	620
State Aid	8,644	**14,915**	-	14,915
Transfers In	45,177	**46,771**	65,000	(18,229)
Total Receipts	4,345,107	**4,989,334**	4,542,745	446,589
Expenditures				
County Commissioners				
Personal Services	56,755	**58,817**	60,220	(1,403)
Contractual Services	4,692	**5,628**	12,290	(6,662)
Commodities	340	**215**	2,000	(1,785)
County Clerk				
Personal Services	156,151	**153,718**	175,000	(21,282)
Contractual Services	15,094	**14,938**	57,422	(42,484)
Commodities	6,019	**2,883**	17,493	(14,610)
Capital Outlay	1,317	**-**	2,450	(2,450)
County Treasurer				
Personal Services	153,018	**155,998**	161,700	(5,702)
Contractual Services	34,659	**36,593**	52,000	(15,407)
Commodities	4,584	**3,667**	5,000	(1,333)
County Attorney				
Personal Services	220,441	**231,415**	227,800	3,615
Contractual Services	28,824	**75,841**	16,298	59,543
Commodities	13,037	**3,926**	8,350	(4,424)
Register of Deeds				
Personal Services	96,004	**98,762**	100,917	(2,155)
Contractual Services	11,062	**6,251**	15,334	(9,083)
Commodities	$ 1,229	**1,019**	3,625	(2,606)

PAWNEE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures (continued)				
County Appraiser				
Personal Services	$ 121,506	**122,505**	132,300	(9,795)
Contractual Services	18,568	**28,306**	27,850	456
Commodities	4,279	**3,607**	8,300	(4,693)
Capital Outlay	7,374	**7,347**	7,400	(53)
Sheriff				
Law Enforcement				
Personal Services	1,013,590	**1,026,067**	934,500	91,567
Contractual Services	209,948	**184,745**	113,200	71,545
Commodities	84,735	**66,302**	217,614	(151,312)
Capital Outlay	108,138	**52,598**	25,000	27,598
Inmate Expense				
Medical and Housing	7,053	**17,060**	35,704	(18,644)
Meals	34,896	**53,997**	68,930	(14,933)
Transportation	10,124	**18,122**	16,968	1,154
Custodian				
Personal Services	50,003	**58,698**	63,500	(4,802)
Contractual Services	729	**480**	2,850	(2,370)
Commodities	7,313	**6,611**	6,400	211
Clerk of District Court				
District Court				
Contractual Services	17,899	**17,607**	23,050	(5,443)
Commodities	4,500	**3,939**	7,000	(3,061)
Capital Outlay	2,223	**5,518**	4,700	818
District Expense				
Contractual Services	93,046	**92,966**	98,000	(5,034)
Commodities	7,250	**8,625**	9,000	(375)
Capital Outlay	16,925	**15,733**	19,000	(3,267)
Courthouse General				
Personal Services	2,600	**2,600**	9,800	(7,200)
Contractual Services	167,190	**163,784**	176,800	(13,016)
Commodities	13,160	**22,088**	24,500	(2,412)
Emergency Management				
Personal Services	16,056	**17,251**	28,500	(11,249)
Contractual Services	4,419	**9,238**	3,000	6,238
Commodities	5,917	**7,452**	13,500	(6,048)
Capital Outlay	-	**-**	20,000	(20,000)
Camp Pawnee				
Personal Services	3,376	**7,546**	14,700	(7,154)
Contractual Services	5,559	**9,445**	6,300	3,145
Commodities	2,225	**5,401**	6,825	(1,424)
Election				
Personal Services	17,095	**14,508**	18,165	(3,657)
Contractual Services	49,383	**15,208**	17,640	(2,432)
Commodities	6,677	**915**	11,760	(10,845)
Capital Outlay	-	**-**	19,600	(19,600)
Solid Waste				
Personal Services	129,887	**159,391**	150,500	8,891
Contractual Services	187,774	**230,640**	185,000	45,640
Commodities	$ 51,120	**74,594**	40,000	34,594

PAWNEE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued)				
County Fair Building				
Personal Services	$ 1,525	**1,277**	1,200	77
Contractual Services	9,759	**8,439**	7,311	1,128
Commodities	762	**-**	1,960	(1,960)
Zoning				
Personal Services	1,557	**1,936**	10,920	(8,984)
Contractual Services	608	**1,099**	5,250	(4,151)
Commodities	37	**-**	-	-
Public Transportation				
Contractual Services	677	**546**	670	(124)
Commodities	3,708	**5,029**	2,000	3,029
Non Departmental				
Coroner	22,198	**2,532**	10,000	(7,468)
Airport	30,938	**40,832**	45,000	(4,168)
Miscellaneous	122,347	**100,280**	100,000	280
Special Projects	54,855	**162,250**	452,698	(290,448)
Topeka St. Annex	29,831	**17,756**	19,600	(1,844)
VIN Inspection	-	**-**	4,900	(4,900)
Special Liability	131,877	**135,085**	135,000	85
Indigent Expenses	72,124	**63,201**	120,000	(56,799)
Sexual Predator	1,908	**3,214**	10,000	(6,786)
Juvenile Supervision Fees	4,920	**-**	-	-
Student Resource Officer	9,260	**37,057**	55,000	(17,943)
Dispatching	-	**-**	75,000	(75,000)
County IT	-	**-**	50,000	(50,000)
Appropriations				
Conservation District	25,000	**25,000**	25,000	-
Economic Development	30,000	**30,000**	30,000	-
County Fair	10,000	**10,000**	10,000	-
CKLEPG	7,487	**7,487**	7,486	1
Central Dispatch	147,149	**162,437**	-	162,437
District Coroner	-	**-**	12,000	(12,000)
Mental Health	25,165	**25,165**	25,165	-
SDSI	19,600	**19,600**	19,600	-
Sunflower Diversified	25,000	**25,000**	25,000	-
Pawnee County Extension	141,535	**141,535**	141,535	-
Services to the Elderly	17,268	**17,644**	17,268	376
Miscellaneous Appropriations	1,095	**44,331**	21,670	22,661
Total Expenditures	4,233,953	**4,469,297**	4,926,988	(457,691)
Receipts Over (Under) Expenditures	111,154	**520,037**		
Unencumbered Cash - Beginning	519,670	**630,824**		
Prior Period Audit Adjustment	-	**(122,203)**		
Unencumbered Cash - Ending	$ 630,824	**1,028,658**		

PAWNEE COUNTY, KANSAS
Road & Bridge/Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 2,123,256	**2,217,445**	2,258,175	(40,730)
Delinquent Tax	49,114	**41,836**	25,000	16,836
Motor Vehicle Tax	158,200	**169,433**	167,197	2,236
Recreational Vehicle Tax	2,710	**2,699**	3,547	(848)
Commercial Vehicle Tax	7,632	**8,373**	25,861	(17,488)
Intergovernmental Receipts	435,779	**341,397**	340,000	1,397
Charges for Services	3,222	**20,354**	2,500	17,854
Reimbursements	359,276	**430,409**	212,500	217,909
Total Receipts	3,139,189	**3,231,946**	3,034,780	197,166
Expenditures				
Maintenance				
Personal Services	738,336	**809,145**	795,000	14,145
Contractual Services	224,924	**217,872**	225,000	(7,128)
Commodities	1,432,609	**1,530,401**	1,494,000	36,401
Capital Outlay	163,857	**253,127**	35,000	218,127
Bridge				
Bridge Replacement	228,289	**416,210**	-	416,210
Contractual Services	-	-	30,000	(30,000)
Commodities	-	-	85,000	(85,000)
Noxious Weed				
Contractual Services	32,645	**29,131**	35,000	(5,869)
Commodities	10,687	**6,696**	-	6,696
Chemical	132,242	**64,349**	110,000	(45,651)
Special Non Noxious	20,347	**38,285**	10,000	28,285
Lease Purchase Contracts	143,623	**-**	290,000	(290,000)
(a) Adjustment for Qualifying Budget Credit	-	-	217,909	(217,909)
Total Expenditures	3,127,559	**3,365,216**	3,326,909	38,307
Receipts Over (Under) Expenditures	11,630	**(133,270)**		
Unencumbered Cash - Beginning	171,683	**183,313**		
Prior Period Audit Adjustment	-	**(46,563)**		
Prior Year Cancelled Encumbrance	-	**56**		
Unencumbered Cash - Ending	$ 183,313	**3,536**		

(a) Adjustment for Qualifying Budget Credit

Reimbursements Over Amount Budgeted	$ 217,909

PAWNEE COUNTY, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 42,175	**42,302**	43,468	(1,166)
Delinquent Tax	649	**623**	-	623
Motor Vehicle Tax	1,908	**1,905**	1,805	100
Recreational Vehicle Tax	44	**40**	39	1
Commercial Vehicle Tax	106	**105**	93	12
Total Receipts	44,882	**44,975**	45,405	(430)
Expenditures				
Appropriation	45,041	**45,041**	45,262	(221)
Receipts Over (Under) Expenditures	(159)	**(66)**		
Unencumbered Cash - Beginning	2,451	**2,292**		
Unencumbered Cash - Ending	$ 2,292	**2,226**		

PAWNEE COUNTY, KANSAS
Historical Collections Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 39,232	**58,546**	59,468	(922)
Delinquent Tax	1,695	**1,180**	1,200	(20)
Motor Vehicle Tax	5,446	**3,732**	3,059	673
Recreational Vehicle Tax	92	**56**	65	(9)
Commercial Vehicle Tax	257	**163**	473	(310)
Total Receipts	46,722	**63,677**	64,265	(588)
Expenditures				
Personal Services	23,278	**23,917**	28,000	(4,083)
Contractual Services	1,335	**-**	1,000	(1,000)
Capital Outlay	-	**-**	19,000	(19,000)
Appropriation	35,000	**35,000**	35,000	-
Total Expenditures	59,613	**58,917**	83,000	(24,083)
Receipts Over (Under) Expenditures	(12,891)	**4,760**		
Unencumbered Cash - Beginning	38,787	**25,896**		
Prior Period Audit Adjustment	-	**(1,353)**		
Unencumbered Cash - Ending	$ 25,896	**29,303**		

PAWNEE COUNTY, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 994,777	**931,676**	949,106	(17,430)
Delinquent Tax	16,682	**14,981**	10,000	4,981
Motor Vehicle Tax	58,876	**76,745**	78,573	(1,828)
Recreational Vehicle Tax	1,038	**1,239**	1,668	(429)
Commercial Vehicle Tax	2,991	**3,911**	12,153	(8,242)
Reimbursements and Miscellaneous	423,522	**379,593**	360,000	19,593
Total Receipts	1,497,886	**1,408,145**	1,411,500	(3,355)
Expenditures				
Social Security	291,688	**313,277**	300,000	13,277
KPERS Retirement	349,260	**379,291**	338,100	41,191
Health Insurance	842,762	**608,976**	825,000	(216,024)
Workers Compensation	58,677	**104,616**	85,000	19,616
Unemployment Insurance	4,511	**4,590**	10,000	(5,410)
Administration	1,375	**18,416**	18,000	416
Total Expenditures	1,548,273	**1,429,166**	1,576,100	(146,934)
Receipts Over (Under) Expenditures	(50,387)	**(21,021)**		
Unencumbered Cash - Beginning	171,318	**120,931**		
Prior Period Audit Adjustment	-	**(70,276)**		
Unencumbered Cash - Ending	$ 120,931	**29,634**		

PAWNEE COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 473,016	**84,004**	79,702	4,302
Delinquent Tax	11,830	**9,409**	5,000	4,409
Motor Vehicle Tax	37,388	**38,108**	37,192	916
Recreational Vehicle Tax	636	**605**	789	(184)
Commercial Vehicle Tax	1,782	**1,870**	5,753	(3,883)
Total Receipts	524,652	**133,996**	128,436	5,560
Expenditures				
Contractual Services	9,719	**363**	300,000	(299,637)
Commodities	-	**-**	30,000	(30,000)
Capital Outlay	-	**-**	338,500	(338,500)
Special Projects	3,000,000	**-**	632,600	(632,600)
Local Match	162,697	**210,895**	210,895	-
Total Expenditures	3,172,416	**211,258**	1,511,995	(1,300,737)
Receipts Over (Under) Expenditures	(2,647,764)	**(77,262)**		
Unencumbered Cash - Beginning	4,041,517	**1,393,753**		
Unencumbered Cash - Ending	$ 1,393,753	**1,316,491**		

PAWNEE COUNTY, KANSAS
Health Sales Tax (1%) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Sales Tax	$ 961,354	**1,044,170**	720,000	324,170
EMS Receipts	491,122	**189,676**	350,000	(160,324)
State Aid	-	**1,150**	-	1,150
Reimbursements and Miscellaneous	7,062	**338,196**	-	338,196
Total Receipts	1,459,538	**1,573,192**	1,070,000	503,192
Expenditures				
EMS				
Personal Services	632,254	**727,184**	928,000	(200,816)
Contractual Services	45,857	**74,025**	75,150	(1,125)
Commodities	72,788	**80,842**	102,500	(21,658)
Non Departmental				
Contractual Services	2,183	**-**	100,000	(100,000)
Commodities	7,618	**-**	25,000	(25,000)
Capital Outlay	15,874	**2,700**	200,000	(197,300)
Miscellaneous	2,336	**7,287**	-	7,287
Special Projects	3,579,936	**1,000,000**	2,328,582	(1,328,582)
Total Expenditures	4,358,846	**1,892,038**	3,759,232	(1,867,194)
Receipts Over (Under) Expenditures	(2,899,308)	**(318,846)**		
Unencumbered Cash - Beginning	6,176,746	**3,277,438**		
Prior Period Audit Adjustment	-	**(29,209)**		
Unencumbered Cash - Ending	$ 3,277,438	**2,929,383**		

PAWNEE COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Liquor Tax	$ 2,941	**3,701**	3,000	701
Reimbursements and Miscellaneous	-	**-**	700	(700)
Total Receipts	2,941	**3,701**	3,700	1
Expenditures				
Appropriation	-	**-**	17,640	(17,640)
Receipts Over (Under) Expenditures	2,941	**3,701**		
Unencumbered Cash - Beginning	10,240	**13,181**		
Unencumbered Cash - Ending	$ 13,181	**16,882**		

PAWNEE COUNTY, KANSAS
District Coroner Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursed Expenses Out of County	$ 3,605	**4,521**	3,490	1,031
Reimbursed Expenses Pawnee County	10,000	**12,000**	12,000	-
Total Receipts	13,605	**16,521**	15,490	1,031
Expenditures				
Personal Services	6,000	**6,000**	6,500	(500)
Contractual Services	6,552	**15,508**	15,008	500
Total Expenditures	12,552	**21,508**	21,508	-
Receipts Over (Under) Expenditures	1,053	**(4,987)**		
Unencumbered Cash - Beginning	8,113	**9,166**		
Prior Period Audit Adjustment	-	**(346)**		
Unencumbered Cash - Ending	$ 9,166	**3,833**		

PAWNEE COUNTY, KANSAS
Law Enforcement Forfeiture Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fees	$ 48,186	**40,420**	40,000	420
Expenditures				
Contractual Services	2,500	**-**	-	-
Commodities	47,755	**51,489**	63,274	(11,785)
Total Expenditures	50,255	**51,489**	63,274	(11,785)
Receipts Over (Under) Expenditures	(2,069)	**(11,069)**		
Unencumbered Cash - Beginning	27,274	**25,205**		
Unencumbered Cash - Ending	$ 25,205	**14,136**		

PAWNEE COUNTY, KANSAS
Auto Administration Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Motor Vehicle License Fee	$ 52,745	**55,004**	74,000	(18,996)
Lienholder Receipts	65	**-**	1,000	(1,000)
Total Receipts	52,810	**55,004**	75,000	(19,996)
Expenditures				
Personal Services	7,633	**8,233**	10,000	(1,767)
Transfers Out	45,177	**46,771**	65,000	(18,229)
Total Expenditures	52,810	**55,004**	75,000	(19,996)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

PAWNEE COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Fees from Case Charges	$ 4,472	**3,839**	4,500	(661)
Expenditures				
Attorney Training Fees	2,952	**2,558**	26,276	(23,718)
Receipts Over (Under) Expenditures	1,520	**1,281**		
Unencumbered Cash - Beginning	18,776	**20,296**		
Unencumbered Cash - Ending	$ 20,296	**21,577**		

PAWNEE COUNTY, KANSAS
Adult Department of Corrections Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 222,432	**225,115**	228,049	(2,934)
Reimbursements and Miscellaneous	12,245	**7,039**	8,593	(1,554)
Total Receipts	234,677	**232,154**	236,642	(4,488)
Expenditures				
Personal Services	128,896	**152,838**	197,549	(44,711)
Contractual	70,957	**80,611**	24,000	56,611
Commodities	6,016	**5,263**	9,000	(3,737)
Capital Outlay	323	**-**	7,000	(7,000)
Cash Forward	-	**-**	101,869	(101,869)
Total Expenditures	206,192	**238,712**	339,418	(100,706)
Receipts Over (Under) Expenditures	28,485	**(6,558)**		
Unencumbered Cash - Beginning	69,892	**98,377**		
Prior Period Audit Adjustment	-	**(8,266)**		
Unencumbered Cash - Ending	$ 98,377	**83,553**		

PAWNEE COUNTY, KANSAS
Adult Department of Corrections Payout Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Reimbursements and Miscellaneous	$ -	**5,000**	-	5,000
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	-	**5,000**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**5,000**		

PAWNEE COUNTY, KANSAS
Juvenile Department of Corrections Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 231,474	**224,409**	280,767	(56,358)
Reimbursements and Miscellaneous	989	**2,538**	100	2,438
Total Receipts	232,463	**226,947**	280,867	(53,920)
Expenditures				
Personal Services	157,856	**158,067**	240,867	(82,800)
Contractual	70,377	**70,779**	24,000	46,779
Commodities	3,756	**4,954**	9,000	(4,046)
Capital Outlay	323	**-**	7,000	(7,000)
Cash Forward	-	**-**	51,419	(51,419)
Total Expenditures	232,312	**233,800**	332,286	(98,486)
Receipts Over (Under) Expenditures	151	**(6,853)**		
Unencumbered Cash - Beginning	22,571	**22,722**		
Prior Period Audit Adjustment	-	**(9,139)**		
Unencumbered Cash - Ending	$ 22,722	**6,730**		

PAWNEE COUNTY, KANSAS
Juvenile Department of Corrections Payout Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Reimbursements and Miscellaneous	$ -	**5,000**	-	5,000
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	-	**5,000**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**5,000**		

PAWNEE COUNTY, KANSAS
Pawnee County Diversion Supervision Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fees	$ 5,000	**5,000**	5,000	-
Reimbursements and Miscellaneous	6,632	**4,620**	4,300	320
Total Receipts	11,632	**9,620**	9,300	320
Expenditures				
Personal Services	2,851	**4,324**	10,000	(5,676)
Contractual	4,198	**1,550**	5,000	(3,450)
Commodities	627	**546**	2,000	(1,454)
Capital Outlay	-	**-**	1,906	(1,906)
Cash Forward	-	**-**	13,506	(13,506)
Total Expenditures	7,676	**6,420**	32,412	(25,992)
Receipts Over (Under) Expenditures	3,956	**3,200**		
Unencumbered Cash - Beginning	20,282	**24,238**		
Prior Period Audit Adjustment	-	**(182)**		
Unencumbered Cash - Ending	$ 24,238	**27,256**		

PAWNEE COUNTY, KANSAS
Discretionary Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Fees	$ -	**-**	41	(41)
Reimbursements and Miscellaneous	1,110	**-**	700	(700)
Total Receipts	1,110	**-**	741	(741)
Expenditures				
Personal Services	-	**-**	8,000	(8,000)
Contractual	-	**88**	2,000	(1,912)
Commodities	511	**110**	1,000	(890)
Capital Outlay	-	**-**	1,093	(1,093)
Cash Forward	-	**-**	545	(545)
Total Expenditures	511	**198**	12,638	(12,440)
Receipts Over (Under) Expenditures	599	**(198)**		
Unencumbered Cash - Beginning	11,297	**11,896**		
Unencumbered Cash - Ending	$ 11,896	**11,698**		

PAWNEE COUNTY, KANSAS
Department of Corrections Reinvestment Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
State Aid	$ 39,719	**149,298**
Expenditures		
Personal Services	28,723	**28,662**
Contractual	11,465	**10,374**
Total Expenditures	40,188	**39,036**
Receipts Over (Under) Expenditures	(469)	**110,262**
Unencumbered Cash - Beginning	2,870	**2,401**
Prior Period Audit Adjustment	-	**(1,574)**
Unencumbered Cash - Ending	$ 2,401	**111,089**

PAWNEE COUNTY, KANSAS
Juvenile Crime Comm. Prevention Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Grant	$ 22,050	**12,500**
Reimbursements and Miscellaneous	4,690	**-**
Total Receipts	26,740	**12,500**
Expenditures		
Personal Services	16,075	**9,315**
Contractual Services	4,683	**3,649**
Commodities	2,790	**503**
Total Expenditures	23,548	**13,467**
Receipts Over (Under) Expenditures	3,192	**(967)**
Unencumbered Cash - Beginning	-	**3,192**
Prior Period Audit Adjustment	-	**(897)**
Unencumbered Cash - Ending	$ 3,192	**1,328**

PAWNEE COUNTY, KANSAS
JCAB Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
State Aid	$ 23,422	**124,121**
Expenditures		
Personal Services	16,909	**33,963**
Contractual	6,400	**11,944**
Commodities	-	**521**
Total Expenditures	23,309	**46,428**
Receipts Over (Under) Expenditures	113	**77,693**
Unencumbered Cash - Beginning	-	**113**
Prior Period Audit Adjustment	-	**(1,887)**
Unencumbered Cash - Ending	$ 113	**75,919**

PAWNEE COUNTY, KANSAS
County Health Family Planning Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Match	$ 23,643	**28,540**	28,540	-
Reimbursements and Miscellaneous	3,028	**3,333**	4,000	(667)
Federal Aid	8,670	**7,990**	8,636	(646)
Total Receipts	35,341	**39,863**	41,176	(1,313)
Expenditures				
Personal Services	39,370	**16,898**	28,618	(11,720)
Contractual	8,899	**7,399**	8,328	(929)
Commodities	1,377	**1,315**	300	1,015
Cash Forward	-	**-**	22,544	(22,544)
Total Expenditures	49,646	**25,612**	59,790	(34,178)
Receipts Over (Under) Expenditures	(14,305)	**14,251**		
Unencumbered Cash - Beginning	18,614	**4,309**		
Prior Period Audit Adjustment	-	**(1,762)**		
Unencumbered Cash - Ending	$ 4,309	**16,798**		

PAWNEE COUNTY, KANSAS
County Health Maternal Child Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Match	$ 17,980	**20,038**	20,038	-
Reimbursements and Miscellaneous	1,281	**2,051**	300	1,751
State Aid	-	**9,471**	-	9,471
Federal Aid	13,996	**4,344**	10,279	(5,935)
Total Receipts	33,257	**35,904**	30,617	5,287
Expenditures				
Personal Services	35,898	**29,049**	28,360	689
Contractual	1,827	**2,462**	1,600	862
Commodities	2,073	**-**	358	(358)
Cash Forward	**-**	**-**	21,580	(21,580)
Total Expenditures	39,798	**31,511**	51,898	(20,387)
Receipts Over (Under) Expenditures	(6,541)	**4,393**		
Unencumbered Cash - Beginning	21,282	**14,741**		
Prior Period Audit Adjustment	-	**(1,488)**		
Unencumbered Cash - Ending	$ 14,741	**17,646**		

PAWNEE COUNTY, KANSAS
County Health PHEP Grant Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Match	$ 14,078	**13,542**	13,542	-
Reimbursements and Miscellaneous	-	**878**	-	878
Federal Aid	10,859	**11,397**	11,667	(270)
Total Receipts	24,937	**25,817**	25,209	608
Expenditures				
Personal Services	23,803	**21,534**	17,758	3,776
Contractual	3,267	**2,797**	7,452	(4,655)
Commodities	302	**-**	-	-
Cash Forward	-	**-**	14,530	(14,530)
Total Expenditures	27,372	**24,331**	39,740	(15,409)
Receipts Over (Under) Expenditures	(2,435)	**1,486**		
Unencumbered Cash - Beginning	11,569	**9,134**		
Prior Period Audit Adjustment	-	**(1,060)**		
Unencumbered Cash - Ending	$ 9,134	**9,560**		

PAWNEE COUNTY, KANSAS
County Health WIC BFPC Grant Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Federal Aid	$ 11,865	**11,457**	6,747	4,710
Reimbursements and Miscellaneous	4,000	**3,200**	-	3,200
Total Receipts	15,865	**14,657**	6,747	7,910
Expenditures				
Personal Services	14,794	**12,047**	6,747	5,300
Contractual	-	**2,647**	-	2,647
Commodities	43	**-**	-	-
Cash Forward	-	**-**	406	(406)
(a) Adjustment for Qualifying Budget Credits	-	**-**	7,910	(7,910)
Total Expenditures	14,837	**14,694**	15,063	(369)
Receipts Over (Under) Expenditures	1,028	**(37)**		
Unencumbered Cash - Beginning	406	**1,434**		
Prior Period Audit Adjustment	-	**(512)**		
Unencumbered Cash - Ending	$ 1,434	**885**		

(a) Adjustment for Qualifying Budget Credits	
Federal Aid Over Amount Budgeted	$ 4,710
Reimbursements and Miscellaneous Over Amount Budgeted	3,200
Total Adjustment for Qualifying Budget Credits	$ 7,910

PAWNEE COUNTY, KANSAS
County Health WIC Grant Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Federal Aid	$ 74,424	**83,129**	92,124	(8,995)
Reimbursements and Miscellaneous	-	**8,000**	-	8,000
Total Receipts	74,424	**91,129**	92,124	(995)
Expenditures				
Personal Services	65,427	**67,681**	62,049	5,632
Contractual	12,762	**22,175**	20,015	2,160
Commodities	3,033	**977**	2,920	(1,943)
Cash Forward	-	**-**	48,351	(48,351)
Total Expenditures	81,222	**90,833**	133,335	(42,502)
Receipts Over (Under) Expenditures	(6,798)	**296**		
Unencumbered Cash - Beginning	18,652	**11,854**		
Prior Period Audit Adjustment	-	**(2,923)**		
Unencumbered Cash - Ending	$ 11,854	**9,227**		

PAWNEE COUNTY, KANSAS
County Health State Formula Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Share	$ 99,221	**152,200**	145,000	7,200
Reimbursements and Miscellaneous	148,789	**233,654**	140,700	92,954
State Aid	19,000	**12,000**	12,000	-
Total Receipts	267,010	**397,854**	297,700	100,154
Expenditures				
Personal Services	112,126	**134,675**	144,683	(10,008)
Contractual	20,036	**24,392**	20,925	3,467
Commodities	108,342	**192,213**	90,313	101,900
Cash Forward	-	**-**	60,935	(60,935)
(a) Adjustment for Qualifying Budget Credit	-	**-**	92,954	(92,954)
Total Expenditures	240,504	**351,280**	409,810	(58,530)
Receipts Over (Under) Expenditures	26,506	**46,574**		
Unencumbered Cash - Beginning	10,773	**37,279**		
Prior Period Audit Adjustment	-	**(4,752)**		
Unencumbered Cash - Ending	$ 37,279	**79,101**		

(a) Adjustment for Qualifying Budget Credit

Reimbursements and Miscellaneous Over Amount Budgeted	$ 92,954

PAWNEE COUNTY, KANSAS
County Health IAP Grant Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Share	$ 3,775	**5,675**	3,775	1,900
State Aid	-	**1,829**	-	1,829
Federal Aid	3,658	**1,598**	3,721	(2,123)
Total Receipts	7,433	**9,102**	7,496	1,606
Expenditures				
Personal Services	9,672	**8,332**	7,180	1,152
Contractual	473	**522**	200	322
Commodities	36	**83**	117	(34)
Cash Forward	-	**-**	3,084	(3,084)
Total Expenditures	10,181	**8,937**	10,581	(1,644)
Receipts Over (Under) Expenditures	(2,748)	**165**		
Unencumbered Cash - Beginning	3,086	**338**		
Prior Period Audit Adjustment	-	**(405)**		
Unencumbered Cash - Ending	$ 338	**98**		

PAWNEE COUNTY, KANSAS
County Health ELC Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid	$ 39,668	**15,787**
Expenditures		
Contractual	4,680	**9,807**
Commodities	26,346	**3,266**
Total Expenditures	31,026	**13,073**
Receipts Over (Under) Expenditures	8,642	**2,714**
Unencumbered Cash - Beginning	12,724	**21,366**
Unencumbered Cash - Ending	$ 21,366	**24,080**

PAWNEE COUNTY, KANSAS
County Health COVID 19 IAP Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid	$ 30,468	**13,698**
Expenditures		
Personal Services	1,061	**1,447**
Contractual	454	**1,957**
Commodities	19,602	**21,976**
Total Expenditures	21,117	**25,380**
Receipts Over (Under) Expenditures	9,351	**(11,682)**
Unencumbered Cash - Beginning	13,125	**22,476**
Prior Period Audit Adjustment	-	**(64)**
Unencumbered Cash - Ending	$ 22,476	**10,730**

PAWNEE COUNTY, KANSAS
County Health UHVEP Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
State Aid	$ 13,366	**12,283**
Reimbursement	-	**500**
Total Receipts	13,366	**12,783**
Expenditures		
Personal Services	-	**5,206**
Contractual	-	**2,688**
Commodities	-	**18,181**
Total Expenditures	-	**26,075**
Receipts Over (Under) Expenditures	13,366	**(13,292)**
Unencumbered Cash - Beginning	-	**13,366**
Unencumbered Cash - Ending	$ 13,366	**74**

PAWNEE COUNTY, KANSAS
Special Oil Royalty Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Royalties Received	$ 7,759	**6,364**	5,000	1,364
Expenditures				
Contractual Services	-	**-**	89,493	(89,493)
Receipts Over (Under) Expenditures	7,759	**6,364**		
Unencumbered Cash - Beginning	79,493	**87,252**		
Unencumbered Cash - Ending	$ 87,252	**93,616**		

PAWNEE COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		2,554	**2,554**
Unencumbered Cash - Ending	$	2,554	**2,554**

PAWNEE COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Commodities	3,750	**-**
Other	-	**402**
Total Expenditures	3,750	**402**
Receipts Over (Under) Expenditures	(3,750)	**(402)**
Unencumbered Cash - Beginning	100,000	**96,250**
Unencumbered Cash - Ending	$ 96,250	**95,848**

PAWNEE COUNTY, KANSAS
Courthouse Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	224,214	**224,214**
Unencumbered Cash - Ending	$ 224,214	**224,214**

PAWNEE COUNTY, KANSAS
County Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursements and Miscellaneous	$	5,000	**26,880**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		5,000	**26,880**
Unencumbered Cash - Beginning		377,467	**382,467**
Unencumbered Cash - Ending	$	382,467	**409,347**

PAWNEE COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 9,530	**8,706**
Expenditures		
Contractual Services	5,814	**2,014**
Receipts Over (Under) Expenditures	3,716	**6,692**
Unencumbered Cash - Beginning	21,139	**24,855**
Unencumbered Cash - Ending	$ 24,855	**31,547**

PAWNEE COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	2,383	**2,177**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		2,383	**2,177**
Unencumbered Cash - Beginning		2,301	**4,684**
Unencumbered Cash - Ending	$	4,684	**6,861**

PAWNEE COUNTY, KANSAS
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 2,383	**2,177**
Expenditures		
Miscellaneous	3,690	**-**
Receipts Over (Under) Expenditures	(1,307)	**2,177**
Unencumbered Cash - Beginning	4,859	**3,552**
Unencumbered Cash - Ending	$ 3,552	**5,729**

PAWNEE COUNTY, KANSAS
Micro Loans Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	19,791	**19,791**
Unencumbered Cash - Ending	$ 19,791	**19,791**

PAWNEE COUNTY, KANSAS
Citizens Review Board Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	12,171	**11,818**
Expenditures			
Commodities		12,171	**12,325**
Receipts Over (Under) Expenditures		-	**(507)**
Unencumbered Cash - Beginning		12,207	**12,207**
Unencumbered Cash - Ending	$	12,207	**11,700**

PAWNEE COUNTY, KANSAS
Kansas Foundation Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid	$ 172	**-**
Expenditures		
Grant Disbursements	172	**-**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

PAWNEE COUNTY, KANSAS
24th District Drug/Alcohol T&D Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements and Miscellaneous	$ 6,498	**7,836**	12,000	(4,164)
Expenditures				
Contractual	83	**930**	55,545	(54,615)
Commodities	3,162	**849**	400	449
Total Expenditures	3,245	**1,779**	55,945	(54,166)
Receipts Over (Under) Expenditures	3,253	**6,057**		
Unencumbered Cash - Beginning	15,243	**18,496**		
Unencumbered Cash - Ending	$ 18,496	**24,553**		

PAWNEE COUNTY, KANSAS
Special Stray Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Reimbursements and Miscellaneous	$ -	**-**	1,000	(1,000)
Expenditures				
Contractual Services	-	**-**	3,226	(3,226)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	1,226	**1,226**		
Unencumbered Cash - Ending	$ 1,226	**1,226**		

PAWNEE COUNTY, KANSAS
American Rescue Plan Act Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Grant	$ 622,922	**-**
Interest	3,941	**17,777**
Total Receipts	626,863	**17,777**
Expenditures		
Contractual	-	**380,753**
Receipts Over (Under) Expenditures	626,863	**(362,976)**
Unencumbered Cash - Beginning	398,239	**1,025,102**
Unencumbered Cash - Ending	$ 1,025,102	**662,126**

PAWNEE COUNTY, KANSAS
Pawnee County EMS Memorial Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Reimbursements and Miscellaneous	$ 7,152	**4,742**
Expenditures		
Contractual Services	2,219	**6,694**
Receipts Over (Under) Expenditures	4,933	**(1,952)**
Unencumbered Cash - Beginning	-	**4,933**
Unencumbered Cash - Ending	$ 4,933	**2,981**

PAWNEE COUNTY, KANSAS
Pawnee County EMS Donation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursements and Miscellaneous	$	496	1,980
Expenditures		-	**-**
Receipts Over (Under) Expenditures		496	**1,980**
Unencumbered Cash - Beginning		-	**496**
Unencumbered Cash - Ending	$	496	**2,476**

PAWNEE COUNTY, KANSAS
LATCF Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Grant	$ -	**100,000**
Expenditures		
Contractual	-	**14,473**
Receipts Over (Under) Expenditures	-	**85,527**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**85,527**

PAWNEE COUNTY, KANSAS
Pawnee County Self Insurance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Other Receipts from Local Sources	$ 35,094	**1,386,915**
Expenditures		
Reimbursements	-	**282,232**
Receipts Over (Under) Expenditures	35,094	**1,104,683**
Unencumbered Cash - Beginning	-	**35,094**
Unencumbered Cash - Ending	$ 35,094	**1,139,777**

PAWNEE COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	2,519	**2,519**
Unencumbered Cash - Ending	$ 2,519	**2,519**

PAWNEE COUNTY, KANSAS
Distributable Funds, State Funds, Subdivision Funds and Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Current Tax	$ 9,616,148	14,360,555	14,352,830	**9,623,873**
Redemptions	98,364	325,448	307,129	**116,683**
Delinquent Personal Property Tax	1,146	10,100	6,468	**4,778**
Foreclosure Sales	42,680	-	35,815	**6,865**
Special City-County Highway	-	384,420	384,420	**-**
Motor Vehicle/ Comm. Vehicle Tax	278,024	1,195,703	1,168,014	**305,713**
Recreational Vehicle Tax	2,769	17,711	17,454	**3,026**
Mineral Production Tax	5,908	10,779	16,687	**-**
Vehicle Rental Excise Tax	214	220	299	**135**
Neighborhood Revitalization	-	178,132	178,132	**-**
Motor Vehicle Licenses	-	526,815	526,815	**-**
Commercial Vehicle Licenses	-	123,359	123,342	**17**
Sales and Compensating Tax	-	381,028	381,028	**-**
Total Distributable Funds	10,045,253	17,514,270	17,498,433	**10,061,090**
State Funds				
State Educational Building	-	89,884	89,884	**-**
State Institutional Building	-	44,942	44,942	**-**
Total State Funds	-	134,826	134,826	**-**
Subdivision Funds				
School Districts	-	5,020,116	5,020,116	**-**
Townships	-	1,492,937	1,492,937	**-**
Cemeteries	-	99,326	99,326	**-**
Cities	1,468	1,656,488	1,657,956	**-**
Watersheds	49,466	312,133	361,599	**-**
Total Subdivision Funds	50,934	8,581,000	8,631,934	**-**
Other Agency Funds				
VIN Inspection Fees	192	-	-	**192**
EBC Flexible Spending	11,497	39,215	37,597	**13,115**
Court Trustee	178,783	12,757	-	**191,540**
Clerk of District Court	13,747	51,993	62,600	**3,140**
Law Library	33,900	23,400	23,559	**33,741**
Sheriff	1,048	11,701	11,888	**861**
Total Other Agency Funds	239,167	139,066	135,644	**242,589**
Total	$ 10,335,354	26,369,162	26,400,837	**10,303,679**