COMANCHE COUNTY, KANSAS

DECEMBER 31, 2023

COMANCHE COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2023

INDEPENDENT AUDITORS' REPORT 1-2

FINANCIAL STATEMENT

Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis 3-4

NOTES TO THE FINANCIAL STATEMENT 5-11

SCHEDULE 1

Summary of Expenditures - Regulatory Basis (Actual and Budget) 12

SCHEDULE 2

Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)
2-1 General Fund 13-16

Special Purpose Funds
2-2 Road and Bridge 17
2-3 Special Bridge 18
2-4 Noxious Weed 19
2-5 Extension Council 20
2-6 County Health 21
2-7 County Fire 22
2-8 Election 23
2-9 Hospital Maintenance 24
2-10 Employee Benefits 25
2-11 Ambulance 26
2-12 County Building 27
2-13 Appraiser's Cost 28
2-14 Airport Maintenance 29
2-15 Special Alcohol and Drug 30
2-16 Emergency 911 31
2-17 Ambulance Special Equipment 32
2-18 Noxious Weed Capital Outlay 33
2-19 Nonbudgeted Special Purpose Funds 34-36
Motor Vehicle Operating
Equipment Reserve
Special Machinery
Special Highway Improvement
Special Fire Equipment
Airport Memorial
CARES Act
Register of Deeds Technology
County Clerk Technology
County Treasurer Technology
P.A.T.F.
EMT Grant
Concealed Weapon Fees
Special Law Enforcement Trust
Registered Offender Fees
Health Grant
Opioid Settlement
SCCF Grant
Sheriff Grant

TABLE OF CONTENTS
(CONTINUED)

Bond and Interest Fund
2-20 Hospital Bond and Interest 37

SCHEDULE 3

Schedule of Receipts and Disbursements - Regulatory Basis
Distributable Funds, State Funds, Subdivision Funds, and Other Agency Funds 38

LINDBURG
VOGEL PIERCE FARIS
Chartered

Guy A. Scofield, CPA
Nick L. Mueting, CPA
Billy J. Klug, CPA
Brent L. Knoche, CPA
Brian W. Mapel, CPA
Jeffrey D. Reece, CPA
Brady H. Byrnes, CPA
Alex P. Larson, CPA
Kayleen E. Million, CPA

INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Comanche County, Kansas

Disclaimer of Opinion

We were engaged to audit the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Comanche County, Kansas (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statement. We do not express an opinion on the accompanying regulatory basis financial statement. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we cannot obtain significant appropriate audit evidence to provide a basis for an audit opinion on this financial statement.

Basis for Disclaimer of Opinion

We were unable to obtain sufficient appropriate audit evidence for expenditures recorded during the year ended December 31, 2023. As a result, we could not determine the existence, propriety, or whether adjustments might have been necessary with respect to expenditures recorded.

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

Our responsibility is to conduct an audit of the Comanche County regulatory basis financial statement in accordance with auditing standards generally accepted in the United States of America and to issue an auditors' report. However, because of the matter described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on this financial statement.

We are required to be independent of Comanche County, Kansas and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit.

Supplementary Information

We were engaged for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash balances – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions in the *Kansas Municipal Audit and Accounting Guide*. Because of the significance of the matter described above, it is inappropriate to, and we do not express an opinion on the supplementary information referred to above.

Lindburg Vogel Pierce Faris

Certified Public Accountants

Hutchinson, Kansas
May 1, 2025

COMANCHE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 684,119	$ 1,918,305	$ 1,914,264	$ 688,160	$ 58,982	$ 747,142
SPECIAL PURPOSE FUNDS						
Road and Bridge	239,784	1,244,078	1,068,534	415,328	36,262	451,590
Special Bridge	177,914	35,044	15,128	197,830	-	197,830
Noxious Weed	20,309	68,090	41,835	46,564	1,149	47,713
Extension Council	25,836	97,644	125,000	(1,520)	-	(1,520)
County Health	18,735	210,415	225,208	3,942	5,599	9,541
County Fire	115,224	145,611	89,460	171,375	9,900	181,275
Election	15,445	30,199	45,179	465	30	495
Hospital Maintenance	31,748	408,619	394,034	46,333	-	46,333
Employee Benefits	338,288	771,768	785,040	325,016	1,972	326,988
Ambulance	48,646	362,231	276,423	134,454	12,335	146,789
County Building	128,753	33,969	153,507	9,215	455	9,670
Appraiser's Cost	33,739	130,343	148,231	15,851	664	16,515
Airport Maintenance	15,161	30,317	32,469	13,009	398	13,407
Special Alcohol and Drug	34,385	2,243	100	36,528	-	36,528
Emergency 911	73,937	60,437	18,423	115,951	62	116,013
Ambulance Special Equipment	265,556	-	152,108	113,448	-	113,448
Noxious Weed Capital Outlay	8,179	-	8,179	-	-	-
Motor Vehicle Operating	3,366	17,965	17,740	3,591	-	3,591
Equipment Reserve	2,131,674	-	352,588	1,779,086	-	1,779,086
Special Machinery	24,201	-	-	24,201	-	24,201
Special Highway Improvement	226,438	-	-	226,438	-	226,438
Special Fire Equipment	434,766	-	30,424	404,342	-	404,342
Airport Memorial	2,450	-	-	2,450	-	2,450
CARES Act	30,912	59	30,971	-	-	-
Register of Deeds Technology	22,502	3,109	113	25,498	-	25,498
County Clerk Technology	3,387	761	3,435	713	-	713
County Treasurer Technology	4,693	761	800	4,654	-	4,654
P.A.T.F.	3,484	402	212	3,674	-	3,674
EMT Grant	11,176	11,292	800	21,668	-	21,668
Concealed Weapon Fees	4,313	32	-	4,345	-	4,345
Special Law Enforcement Trust	4,268	-	-	4,268	-	4,268
Registered Offender Fees	2,440	540	1,164	1,816	-	1,816
Health Grant	809	1,234	11,328	(9,285)	-	(9,285)
Opioid Settlement	316	2,917	-	3,233	-	3,233
SCCF Grant	4,181	-	-	4,181	-	4,181
Sheriff Grant	(13,920)	40,505	26,585	-	-	-
BOND AND INTEREST FUND						
Hospital Bond and Interest	46,278	288,546	293,550	41,274	-	41,274
TOTAL REPORTING ENTITY	$ 5,223,492	$ 5,917,436	$ 6,262,832	$ 4,878,096	$ 127,808	$ 5,005,904

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

COMANCHE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2023

COMPOSITION OF CASH		
Checking accounts	$	3,808,248
Savings accounts		1,006,642
Certificates of deposit		5,050,000
Cash and cash items		76,799
		9,941,689
Other accounts		
Law Library		
Checking account		6,417
Savings account		5,753
TOTAL		9,953,859
AGENCY FUNDS (SCHEDULE 3)		(4,947,955)
TOTAL REPORTING ENTITY	$	5,005,904

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

COMANCHE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2023

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

Comanche County Hospital

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

Comanche County Extension Council

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

Fund Accounting

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

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

The following types of funds comprise the financial activities of the County for the year of 2023:

General Fund

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

Special Purpose Funds

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

Bond and Interest Funds

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

Agency Funds

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

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

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

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

Budgetary Information

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

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

If a municipality holds a revenue neutral rate hearing, the timeline for adoption of the final budget is adjusted to on or before September 20th. The County held a revenue neutral rate hearing as part of the process for adoption of the 2023 budget.

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such amended budgets for the year ended December 31, 2023.

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

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

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

Tax Cycle

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

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

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

Estimates

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

Deposits and Investments

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

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

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Expenditures of the General Fund exceeded the adopted budget by $52,879 a violation of K.S.A. 79-2935, the budget law

Management was not aware of any other material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

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

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

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

Interest Rate Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by FDIC insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2023, the County's carrying amount of deposits was $9,877,060 and the bank balance was $10,036,797. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $1,012,170 was covered by FDIC insurance and $9,024,627 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

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

As of December 31, 2023, the County had no such investments.

Concentration of Credit Risk

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

NOTE 4—LONG-TERM DEBT

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

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

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Hospital Improvements					
Refunding - Series 2015-A	$ 1,285,000	$ -	$ 255,000	$ 1,030,000	$ 38,550

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

General Obligation Bonds	Principal	Interest
2024	$ 255,000	$ 30,900
2025	260,000	23,250
2026	260,000	15,450
2027	255,000	7,650
2028	-	-
	$ 1,030,000	$ 77,250

NOTE 5—DEFINED BENEFIT PENSION PLAN

Plan Description

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

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009; KPERS 2 members were first employed in a covered position on or after July 1, 2009; and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.43% for the year ended December 31, 2023. Contributions to the pension plan from the County for KPERS were $125,871 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $1,353,149. The net pension liability was measured as of June 30, 2023, and the total pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 6—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2023:

From Fund	To Fund	Amount	Statutory Authority
Motor Vehicle Operating	General	$ 3,366	K.S.A. 8-145
Equipment Reserve	General	205,657	K.S.A. 19-119

NOTE 7—RISK MANAGEMENT

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

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

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

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

NOTE 8—OTHER LONG-TERM LIABILITIES

Other Post-Employment Benefits – Death and Disability Benefits

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

NOTE 9—COMMITMENTS AND CONTINGENCIES

Litigation

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

Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program, participants are provided a rebate of ad valorem taxes paid based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2023, the County's share of tax rebates totaled $41,936.

COMANCHE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
(BUDGETED FUNDS ONLY)
For Year Ended December 31, 2023

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 1,861,385	$ -	$ 1,861,385	$ 1,914,264	$ 52,879
SPECIAL PURPOSE FUNDS					
Road and Bridge	1,229,850	55,213	1,285,063	1,068,534	(216,529)
Special Bridge	330,552	-	330,552	15,128	(315,424)
Noxious Weed	67,198	-	67,198	41,835	(25,363)
Extension Council	115,000	-	115,000	125,000	10,000
County Health	122,400	155,468	277,868	225,208	(52,660)
County Fire	218,491	-	218,491	89,460	(129,031)
Election	44,600	-	44,600	45,179	579
Hospital Maintenance	403,522	-	403,522	394,034	(9,488)
Employee Benefits	946,000	-	946,000	785,040	(160,960)
Ambulance	346,000	26,244	372,244	276,423	(95,821)
County Building	170,713	-	170,713	153,507	(17,206)
Appraiser's Cost	144,500	2,311	146,811	148,231	1,420
Airport Maintenance	34,000	-	34,000	32,469	(1,531)
Special Alcohol and Drug	30,202	-	30,202	100	(30,102)
Emergency 911	116,314	-	116,314	18,423	(97,891)
Ambulance Special Equipment	180,556	-	180,556	152,108	(28,448)
Noxious Weed Capital Outlay	8,179	-	8,179	8,179	-
BOND AND INTEREST FUND					
Hospital Bond and Interest	313,650	-	313,650	293,550	(20,100)

COMANCHE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,172,919	$ 1,139,689	$ 33,230
Delinquent tax	36,767	6,000	30,767
Interest and charges on delinquent taxes	18,312	2,500	15,812
Motor vehicle tax	64,873	68,578	(3,705)
Recreational vehicle tax	365	708	(343)
16/20M truck tax	22,581	19,627	2,954
Watercraft tax	-	354	(354)
Commercial vehicle registration fees	1,760	2,054	(294)
Mineral tax	27,235	10,000	17,235
Neighborhood revitalization	(11,365)	(12,921)	1,556
Licenses, permits, and fees			
Officers' fees	37,758	40,000	(2,242)
Transfer from - Motor Vehicle Operating Fund	3,366	6,000	(2,634)
Antique motor vehicle registration fees	1,478	600	878
Diversion and attorney fees	7,066	3,000	4,066
Uses of money and property			
Interest on idle fund investments	238,244	30,000	208,244
Other			
Reimbursements	13,891	3,000	10,891
Reimbursements - Health Department	12,500	12,500	-
Reimbursement - Extension Council	35,731	27,000	8,731
Solid waste user fees	13,535	7,500	6,035
Miscellaneous	15,632	-	15,632
Transfer from Equipment Reserve	205,657	-	205,657
TOTAL RECEIPTS	1,918,305	1,366,189	552,116

COMANCHE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 35,290	$ 35,200	$ 90
Supplies and services	6,435	2,770	3,665
Department total	41,725	37,970	3,755
County Clerk			
Personal services	95,731	99,408	(3,677)
Supplies and services	9,394	15,200	(5,806)
Department total	105,125	114,608	(9,483)
County Treasurer			
Personal services	111,820	98,000	13,820
Supplies and services	4,684	14,000	(9,316)
Department total	116,504	112,000	4,504
County Attorney			
Personal services	65,251	75,000	(9,749)
Supplies and services	1,013	8,000	(6,987)
Department total	66,264	83,000	(16,736)
Register of Deeds			
Personal services	86,594	87,000	(406)
Supplies and services	7,516	12,000	(4,484)
Department total	94,110	99,000	(4,890)
Sheriff			
Personal services	244,528	250,000	(5,472)
Supplies and services	122,769	125,000	(2,231)
K-9 expenses	136	-	136
Department total	367,433	375,000	(7,567)

COMANCHE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Courthouse General			
Personal services	$ 65,046	$ 55,000	$ 10,046
Supplies and services	344,640	169,000	175,640
Courthouse and legal publications	5,750	2,500	3,250
Computer replacement and support	-	5,000	(5,000)
Legal expenses	1,221	2,500	(1,279)
Extension Council - appropriation	-	10,000	(10,000)
Other	8,689	10,000	(1,311)
Department total	425,346	254,000	171,346
Unified Court			
Supplies and services	43,033	35,000	8,033
Capital outlay	-	6,000	(6,000)
District expenses	-	6,000	(6,000)
Department total	43,033	47,000	(3,967)
Solid Waste			
Personal services	25,599	30,000	(4,401)
Supplies and services	18,723	20,000	(1,277)
New cell excavation	185,657	-	185,657
Department total	229,979	50,000	179,979
Emergency Services Dispatching			
Personal services	196,799	200,000	(3,201)
Supplies and services	14,143	15,000	(857)
Department total	210,942	215,000	(4,058)
Emergency Management			
Personal services	19,018	20,000	(982)
Supplies and services	2,413	2,500	(87)
Department total	21,431	22,500	(1,069)

COMANCHE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Appropriations and Other			
Agency on Aging	$ 600	$ 600	$ -
Airport improvements	-	7,000	(7,000)
CASA	1,000	1,000	-
Conservation District	22,000	22,000	-
Fair building	5,082	5,082	-
Fair premiums	4,500	4,500	-
Fair improvements	20,000	-	20,000
Heritage Trust fees	1,213	1,000	213
Historical records	2,500	2,500	-
Mental health	15,656	16,125	(469)
Mental retardation	15,000	15,000	-
Prisoner care	30,516	60,000	(29,484)
Public safety vehicle	45,000	45,000	-
Public safely building	29,305	171,500	(142,195)
Stabilization	-	100,000	(100,000)
Total appropriations and other	192,372	451,307	(258,935)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,914,264	1,861,385	52,879
RECEIPTS OVER (UNDER) EXPENDITURES	4,041	(495,196)	499,237
UNENCUMBERED CASH, JANUARY 1	684,119	495,196	188,923
UNENCUMBERED CASH, DECEMBER 31	$ 688,160	$ -	$ 688,160

COMANCHE COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 922,927	$ 895,432	$ 27,495
Delinquent tax	6,188	4,000	2,188
Motor vehicle tax	56,183	59,837	(3,654)
Recreational vehicle tax	314	617	(303)
16/20M truck tax	18,979	17,126	1,853
Commercial vehicle registration fees	1,536	1,791	(255)
Watercraft tax	-	310	(310)
Special highway fuel tax	156,701	159,511	(2,810)
Neighborhood revitalization	(9,106)	(9,689)	583
Reimbursements	65,213	10,000	55,213
Miscellaneous	25,143	-	25,143
TOTAL RECEIPTS	1,244,078	1,138,935	105,143
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	347,466	500,000	(152,534)
Supplies and services	475,919	429,850	46,069
Capital outlay	146,931	200,000	(53,069)
Road improvement	98,218	100,000	(1,782)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,068,534	1,229,850	(161,316)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	55,213	(55,213)
TOTAL FOR COMPARISON	1,068,534	1,285,063	(216,529)
RECEIPTS OVER (UNDER) EXPENDITURES	175,544	(90,915)	266,459
UNENCUMBERED CASH, JANUARY 1	239,784	90,915	148,869
UNENCUMBERED CASH, DECEMBER 31	$ 415,328	$ -	$ 415,328

COMANCHE COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 31,561	$ 30,612	$ 949
Delinquent tax	225	100	125
Motor vehicle tax	2,183	1,875	308
Recreational vehicle tax	14	19	(5)
16/20M truck tax	1,324	537	787
Commercial vehicle registration fees	48	56	(8)
Watercraft tax	-	10	(10)
Neighborhood revitalization	(311)	(333)	22
TOTAL RECEIPTS	35,044	32,876	2,168
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	15,128	330,552	(315,424)
RECEIPTS OVER (UNDER) EXPENDITURES	19,916	(297,676)	317,592
UNENCUMBERED CASH, JANUARY 1	177,914	297,676	(119,762)
UNENCUMBERED CASH, DECEMBER 31	$ 197,830	$ -	$ 197,830

COMANCHE COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 66,158	$ 64,197	$ 1,961
Delinquent tax	257	100	157
Motor vehicle tax	1,909	2,192	(283)
Recreational vehicle tax	9	23	(14)
16/20M truck tax	320	627	(307)
Commercial vehicle registration fees	57	66	(9)
Watercraft tax	-	11	(11)
Neighborhood revitalization	(652)	(690)	38
Reimbursements and other	32	-	32
TOTAL RECEIPTS	68,090	66,526	1,564
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	5,525	31,200	(25,675)
Supplies and services	30,870	10,998	19,872
Chemical	5,440	25,000	(19,560)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	41,835	67,198	(25,363)
RECEIPTS OVER (UNDER) EXPENDITURES	26,255	(672)	26,927
UNENCUMBERED CASH, JANUARY 1	20,309	672	19,637
UNENCUMBERED CASH, DECEMBER 31	$ 46,564	$ -	$ 46,564

COMANCHE COUNTY, KANSAS

EXTENSION COUNCIL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 88,369	$ 85,716	$ 2,653
Delinquent tax	780	500	280
Motor vehicle tax	6,718	7,031	(313)
Recreational vehicle tax	38	73	(35)
16/20M truck tax	2,431	2,012	419
Commercial vehicle registration fees	180	210	(30)
Watercraft tax	-	36	(36)
Neighborhood revitalization	(872)	(1,037)	165
TOTAL RECEIPTS	97,644	94,541	3,103
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation	125,000	115,000	10,000
RECEIPTS OVER (UNDER) EXPENDITURES	(27,356)	(20,459)	(6,897)
UNENCUMBERED CASH, JANUARY 1	25,836	20,459	5,377
UNENCUMBERED CASH, DECEMBER 31	$ (1,520)	$ -	$ (1,520)

COMANCHE COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 46,713	$ 45,329	$ 1,384
Delinquent tax	350	10	340
Motor vehicle tax	2,894	3,035	(141)
Recreational vehicle tax	16	31	(15)
16/20M truck tax	1,037	869	168
Commercial vehicle registration fees	78	91	(13)
Watercraft tax	-	16	(16)
Neighborhood revitalization	(461)	(534)	73
Grants and reimbursements	159,788	4,320	155,468
TOTAL RECEIPTS	210,415	53,167	157,248
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	89,635	81,900	7,735
Supplies and services	108,995	14,000	94,995
Capital outlay	4,078	4,000	78
Reimbursements			
Employee benefits	10,000	10,000	-
Operating expenses	12,500	12,500	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	225,208	122,400	102,808
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	155,468	(155,468)
TOTAL FOR COMPARISON	225,208	277,868	(52,660)
RECEIPTS OVER (UNDER) EXPENDITURES	(14,793)	(69,233)	54,440
UNENCUMBERED CASH, JANUARY 1	18,735	69,233	(50,498)
UNENCUMBERED CASH, DECEMBER 31	$ 3,942	$ -	$ 3,942

COMANCHE COUNTY, KANSAS

COUNTY FIRE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 129,385	$ 125,480	$ 3,905
Delinquent tax	1,243	500	743
Motor vehicle tax	10,432	11,529	(1,097)
Recreational vehicle tax	56	119	(63)
16/20M truck tax	2,978	3,300	(322)
Commercial vehicle registration fees	296	345	(49)
Watercraft tax	-	60	(60)
Neighborhood revitalization	(1,276)	(811)	(465)
Miscellaneous	2,497	-	2,497
TOTAL RECEIPTS	145,611	140,522	5,089
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	31,863	60,352	(28,489)
Supplies and services	57,597	138,539	(80,942)
Capital outlay	-	19,600	(19,600)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	89,460	218,491	(129,031)
RECEIPTS OVER (UNDER) EXPENDITURES	56,151	(77,969)	134,120
UNENCUMBERED CASH, JANUARY 1	115,224	77,969	37,255
UNENCUMBERED CASH, DECEMBER 31	$ 171,375	$ -	$ 171,375

COMANCHE COUNTY, KANSAS

ELECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 28,568	$ 27,718	$ 850
Delinquent tax	185	50	135
Motor vehicle tax	1,506	1,874	(368)
Recreational vehicle tax	7	19	(12)
16/20M truck tax	158	536	(378)
Commercial vehicle registration fees	48	56	(8)
Watercraft tax	-	10	(10)
Neighborhood revitalization	(282)	(298)	16
Miscellaneous	9	-	9
TOTAL RECEIPTS	30,199	29,965	234
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	9,414	8,500	914
Supplies and services	35,765	36,100	(335)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	45,179	44,600	579
RECEIPTS OVER (UNDER) EXPENDITURES	(14,980)	(14,635)	(345)
UNENCUMBERED CASH, JANUARY 1	15,445	14,635	810
UNENCUMBERED CASH, DECEMBER 31	$ 465	$ -	$ 465

COMANCHE COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 379,510	$ 367,477	$ 12,033
Delinquent tax	2,615	500	2,115
Motor vehicle tax	21,594	22,499	(905)
Recreational vehicle tax	123	232	(109)
16/20M truck tax	7,944	6,439	1,505
Commercial vehicle registration fees	578	673	(95)
Watercraft tax	-	117	(117)
Neighborhood revitalization	(3,745)	(7,986)	4,241
TOTAL RECEIPTS	408,619	389,951	18,668
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation	394,034	403,522	(9,488)
RECEIPTS OVER (UNDER) EXPENDITURES	14,585	(13,571)	28,156
UNENCUMBERED CASH, JANUARY 1	31,748	13,571	18,177
UNENCUMBERED CASH, DECEMBER 31	$ 46,333	$ -	$ 46,333

COMANCHE COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 712,132	$ 690,977	$ 21,155
Delinquent tax	4,414	3,500	914
Motor vehicle tax	31,980	30,838	1,142
Recreational vehicle tax	192	318	(126)
16/20M truck tax	14,990	8,826	6,164
Commercial vehicle registration fees	792	923	(131)
Watercraft tax	-	160	(160)
Neighborhood revitalization	(7,026)	(7,480)	454
Reimbursement - Health Department	10,000	10,000	-
Reimbursements and other	4,294	-	4,294
TOTAL RECEIPTS	771,768	738,062	33,706
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	473,507	522,500	(48,993)
Social Security	125,054	144,000	(18,946)
KPERS	139,963	177,000	(37,037)
Workers' compensation	19,813	70,000	(50,187)
Unemployment tax	1,108	2,500	(1,392)
Other insurance	22,228	25,000	(2,772)
Other	3,367	5,000	(1,633)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	785,040	946,000	(160,960)
RECEIPTS OVER (UNDER) EXPENDITURES	(13,272)	(207,938)	194,666
UNENCUMBERED CASH, JANUARY 1	338,288	207,938	130,350
UNENCUMBERED CASH, DECEMBER 31	$ 325,016	$ -	$ 325,016

COMANCHE COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 250,723	$ 243,270	$ 7,453
Delinquent tax	1,406	750	656
Motor vehicle tax	9,182	10,759	(1,577)
Recreational vehicle tax	48	111	(63)
16/20M truck tax	1,826	3,079	(1,253)
Commercial vehicle registration fees	276	322	(46)
Watercraft tax	-	56	(56)
Neighborhood revitalization	(2,474)	(1,874)	(600)
Collections for services	101,244	75,000	26,244
TOTAL RECEIPTS	362,231	331,473	30,758
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	177,523	176,000	1,523
Supplies and services	98,900	140,000	(41,100)
Capital outlay	-	30,000	(30,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	276,423	346,000	(69,577)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	26,244	(26,244)
TOTAL FOR COMPARISON	276,423	372,244	(95,821)
RECEIPTS OVER (UNDER) EXPENDITURES	85,808	(14,527)	100,335
UNENCUMBERED CASH, JANUARY 1	48,646	14,527	34,119
UNENCUMBERED CASH, DECEMBER 31	$ 134,454	$ -	$ 134,454

COMANCHE COUNTY, KANSAS

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 31,563	$ 30,612	$ 951
Delinquent tax	198	100	98
Motor vehicle tax	1,800	1,875	(75)
Recreational vehicle tax	10	19	(9)
16/20M truck tax	662	537	125
Commercial vehicle registration fees	48	56	(8)
Watercraft tax	-	10	(10)
Neighborhood revitalization	(312)	(333)	21
TOTAL RECEIPTS	33,969	32,876	1,093
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvements	153,507	170,713	(17,206)
RECEIPTS OVER (UNDER) EXPENDITURES	(119,538)	(137,837)	18,299
UNENCUMBERED CASH, JANUARY 1	128,753	137,837	(9,084)
UNENCUMBERED CASH, DECEMBER 31	$ 9,215	$ -	$ 9,215

COMANCHE COUNTY, KANSAS

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 119,446	$ 115,887	$ 3,559
Delinquent tax	848	200	648
Motor vehicle tax	6,144	6,157	(13)
Recreational vehicle tax	36	64	(28)
16/20M truck tax	2,579	1,762	817
Commercial vehicle registration fees	158	184	(26)
Watercraft tax	-	32	(32)
Neighborhood revitalization	(1,179)	(1,246)	67
Copies and reimbursements	2,311	-	2,311
TOTAL RECEIPTS	130,343	123,040	7,303
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	79,977	65,000	14,977
Supplies and services	58,454	68,500	(10,046)
GIS maintenance and projects	9,800	11,000	(1,200)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	148,231	144,500	3,731
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	2,311	(2,311)
TOTAL FOR COMPARISON	148,231	146,811	1,420
RECEIPTS OVER (UNDER) EXPENDITURES	(17,888)	(21,460)	3,572
UNENCUMBERED CASH, JANUARY 1	33,739	21,460	12,279
UNENCUMBERED CASH, DECEMBER 31	$ 15,851	$ -	$ 15,851

COMANCHE COUNTY, KANSAS

AIRPORT MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 24,891	$ 24,133	$ 758
Delinquent tax	161	100	61
Motor vehicle tax	1,709	1,754	(45)
Recreational vehicle tax	10	18	(8)
16/20M truck tax	666	502	164
Commercial vehicle registration fees	45	53	(8)
Watercraft tax	-	9	(9)
Neighborhood revitalization	(246)	(259)	13
Fuel and hangar rent	3,081	2,500	581
TOTAL RECEIPTS	30,317	28,810	1,507
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	402	-	402
Supplies and services	32,067	34,000	(1,933)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	32,469	34,000	(1,531)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,152)	(5,190)	3,038
UNENCUMBERED CASH, JANUARY 1	15,161	5,190	9,971
UNENCUMBERED CASH, DECEMBER 31	$ 13,009	$ -	$ 13,009

COMANCHE COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 2,243	$ 2,900	$ (657)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Alcohol and drug abuse programs	100	30,202	(30,102)
RECEIPTS OVER (UNDER) EXPENDITURES	2,143	(27,302)	29,445
UNENCUMBERED CASH, JANUARY 1	34,385	27,302	7,083
UNENCUMBERED CASH, DECEMBER 31	$ 36,528	$ -	$ 36,528

COMANCHE COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	$ 59,986	$ 60,000	$ (14)
Interest	451	100	351
TOTAL RECEIPTS	60,437	60,100	337
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Equipment and services	18,423	116,314	(97,891)
RECEIPTS OVER (UNDER) EXPENDITURES	42,014	(56,214)	98,228
UNENCUMBERED CASH, JANUARY 1	73,937	56,214	17,723
UNENCUMBERED CASH, DECEMBER 31	$ 115,951	$ -	$ 115,951

COMANCHE COUNTY, KANSAS

AMBULANCE SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Ambulance Fund	$ -	$ -	$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	152,108	180,556	(28,448)
RECEIPTS OVER (UNDER) EXPENDITURES	(152,108)	(180,556)	28,448
UNENCUMBERED CASH, JANUARY 1	265,556	180,556	85,000
UNENCUMBERED CASH, DECEMBER 31	$ 113,448	$ -	$ 113,448

COMANCHE COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-18

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

COMANCHE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2023

Schedule 2-19
Page 1 of 3

	Motor Vehicle Operating	Equipment Reserve	Special Machinery	Special Highway Improvement	Special Fire Equipment	Airport Memorial	CARES Act	Register of Deeds Technology
RECEIPTS								
Fees	$ 17,965	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,045
Grants	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	59	64
Reimbursements	-	-	-	-	-	-	-	-
Transfer from:								
General Fund	-	-	-	-	-	-	-	-
Road and Bridge Fund	-	-	-	-	-	-	-	-
County Fire Fund	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	17,965	-	-	-	-	-	59	3,109
EXPENDITURES AND TRANSFERS								
Personal services	3,248	-	-	-	-	-	-	-
Supplies and services	11,126	-	-	-	30,424	-	30,971	113
Capital outlay	-	146,931	-	-	-	-	-	-
Transfer to - General Fund	3,366	205,657	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	17,740	352,588	-	-	30,424	-	30,971	113
RECEIPTS OVER (UNDER) EXPENDITURES	225	(352,588)	-	-	(30,424)	-	(30,912)	2,996
UNENCUMBERED CASH, JANUARY 1	3,366	2,131,674	24,201	226,438	434,766	2,450	30,912	22,502
UNENCUMBERED CASH, DECEMBER 31	$ 3,591	$ 1,779,086	$ 24,201	$ 226,438	$ 404,342	$ 2,450	$ -	$ 25,498

COMANCHE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2023

	County Clerk Technology	County Treasurer Technology	P.A.T.F.	EMT Grant	Concealed Weapon Fees	Special Law Enforcement Trust	Registered Offender Fees	Health Grant
RECEIPTS								
Fees	$ 761	$ 761	$ 402	$ -	$ 32	$ -	$ 540	$ -
Forfeitures	-	-	-	-	-	-	-	-
Grants and reimbursements	-	-	-	11,292	-	-	-	1,234
TOTAL RECEIPTS	761	761	402	11,292	32	-	540	1,234
EXPENDITURES AND TRANSFERS								
Supplies and services	3,435	800	212	800	-	-	1,164	11,328
Capital outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	3,435	800	212	800	-	-	1,164	11,328
RECEIPTS OVER (UNDER) EXPENDITURES	(2,674)	(39)	190	10,492	32	-	(624)	(10,094)
UNENCUMBERED CASH, JANUARY 1	3,387	4,693	3,484	11,176	4,313	4,268	2,440	809
UNENCUMBERED CASH, DECEMBER 31	$ 713	$ 4,654	$ 3,674	$ 21,668	$ 4,345	$ 4,268	$ 1,816	$ (9,285)

COMANCHE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2023

	Opioid Settlement	SCCF Grant	Sheriff Grant
RECEIPTS			
State of Kansas distribution	$ 2,917	$ -	$ -
Grants and reimbursements	-	-	40,505
TOTAL RECEIPTS	2,917	-	40,505
EXPENDITURES AND TRANSFERS			
Supplies and services	-	-	26,585
Capital outlay	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	-	-	26,585
RECEIPTS OVER (UNDER) EXPENDITURES	2,917	-	13,920
UNENCUMBERED CASH, JANUARY 1	316	4,181	(13,920)
UNENCUMBERED CASH, DECEMBER 31	$ 3,233	$ 4,181	$ -

COMANCHE COUNTY, KANSAS

BOND AND INTEREST FUND

HOSPITAL BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-20

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 266,452	$ 258,496	$ 7,956
Delinquent tax	2,013	1,500	513
Motor vehicle tax	16,305	17,082	(777)
Recreational vehicle tax	92	176	(84)
16/20M truck tax	5,874	4,889	985
Commercial vehicle registration fees	439	511	(72)
Watercraft tax	-	89	(89)
Neighborhood revitalization	(2,629)	(2,808)	179
TOTAL RECEIPTS	288,546	279,935	8,611
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bond principal	255,000	255,000	-
Bond interest	38,550	38,550	-
Commission and postage	-	100	(100)
Cash basis requirement	-	20,000	(20,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	293,550	313,650	(20,100)
RECEIPTS OVER (UNDER) EXPENDITURES	(5,004)	(33,715)	28,711
UNENCUMBERED CASH, JANUARY 1	46,278	33,715	12,563
UNENCUMBERED CASH, DECEMBER 31	$ 41,274	$ -	$ 41,274

COMANCHE COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2023

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Property Taxes	$ 4,968,012	$ 6,705,597	$ 6,909,948	$ 4,763,661
Redemptions	27,358	80,554	89,581	18,331
Delinquent Personal Property Tax	2,982	26,049	28,164	867
Delinquent Tax - partial payments	15,778	38,563	27,996	26,345
Tax Foreclosure Sale	-	3,026	554	2,472
Motor Vehicle Tax	83,480	410,204	398,130	95,554
Commercial Vehicle Fees	242	24,684	24,746	180
Mineral Production Tax	-	54,469	54,469	-
Neighborhood Revitalization	(25,818)	79,756	53,938	-
TOTAL DISTRIBUTABLE FUNDS	5,072,034	7,422,902	7,587,526	4,907,410
STATE FUNDS				
Educational Building	-	33,519	33,519	-
Institutional Building	-	16,759	16,759	-
Motor Vehicle				
Educational Building	-	1,100	1,100	-
Institutional Building	-	550	550	-
Sales and Compensating Tax	4,232	148,509	140,301	12,440
Game Licenses	-	2,632	2,633	(1)
Motor Vehicle Licenses	233	164,198	161,026	3,405
Drivers' Licenses	-	7,203	6,730	473
TOTAL STATE FUNDS	4,465	374,470	362,618	16,317
SUBDIVISION FUNDS				
Schools	10,123	1,673,456	1,680,125	3,454
Cities	-	566,596	566,596	-
Townships	-	20,643	20,644	(1)
Cemeteries	-	46,638	46,638	-
Libraries	27,022	150,847	172,031	5,838
TOTAL SUBDIVISION FUNDS	37,145	2,458,180	2,486,034	9,291
OTHER AGENCY FUNDS				
Comanche County - flex benefits	573	1,545	1,281	837
Long/short	985	727	727	985
Comanche County Angel Fund	945	-	-	945
Law Library	11,311	864	5	12,170
TOTAL OTHER AGENCY FUNDS	13,814	3,136	2,013	14,937
TOTAL	$ 5,127,458	$ 10,258,688	$ 10,438,191	$ 4,947,955