KIOWA COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

FOR THE YEAR ENDED
December 31, 2022

KIOWA COUNTY, KANSAS

Regulatory Basis Financial Statement
(Municipality and Selected Related Municipal Entities)

For the Year Ended December 31, 2022

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KIOWA COUNTY, KANSAS

Regulatory Basis Financial Statement
(Municipality and Selected Related Municipal Entities)

For the Year Ended December 31, 2022

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FINANCIAL

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Kiowa County, Kansas
211 E. Florida
Greensburg, KS 67054

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Kiowa County, Kansas, (the County), a municipality, and selected related municipal entities including the Kiowa County Extension Council and the Kiowa County Public Library, as of and for the year ended December 31, 2022, and the related notes to the financial statement, which collectively comprise the County's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County and the selected related municipal entities, as of December 31, 2022, 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* (*KMAAG*) described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County and the selected related municipal entities, as of December 31, 2022, or changes in net position or cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the *KMAAG*. 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 audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described 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 *KMAAG*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Kansas' regulatory basis of accounting and budget laws. 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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the *KMAAG* to demonstrate compliance with the State of Kansas' regulatory basis of accounting and budget laws; 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.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and the *KMAAG*, 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 regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, and the regulatory basis schedule of 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 financial statement; however, they are required to be presented under the provisions of the *KMAAG*. The other supplemental information (Schedules 4 and 5 as listed in the table of contents), is presented for purposes of additional analysis and is not a required

part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the *KMAAG*. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the financial statement of the County as of and for the year ended December 31, 2021, (not presented herein), and have issued our report thereon dated June 9, 2022, which contained an unmodified opinion on the financial statement. The 2021 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2022, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statement or to the 2021 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the *KMAAG*. In our opinion, the 2021 comparative information is fairly presented in all material respects in relation to the financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1 of the financial statement.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 29, 2023

KIOWA COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

	Unencumbered Cash Balance 01/01/22	Receipts	Expenditures	Unencumbered Cash Balance 12/31/22	Add Accounts Payable and Encumbrances	Treasurer's Cash Balance 12/31/22
General Fund						
General	$ 1,428,547	$ 2,780,599	$ 2,396,406	$ 1,812,740	$ 89,778	$ 1,902,518
Special Purpose Funds						
Ambulance	2,683	201,847	185,939	18,591	-	18,591
Appraiser	159,358	231,464	258,446	132,376	13,585	145,961
Bio-Terrorism Grant	20,714	10,223	3,909	27,028	-	27,028
Building	824,454	99,222	109,104	814,572	-	814,572
County Clerk's Technology	4,703	1,583	462	5,824	-	5,824
County Health	314,943	371,814	360,554	326,203	18,706	344,909
COVID-19 Grant	240,370	240,370	-	480,740	-	480,740
Equipment Reserve	821,937	225,050	42,817	1,004,170	-	1,004,170
Emergency 911 Phone Service	145,055	59,096	47,250	156,901	-	156,901
Family Planning Grant	12,296	2,024	-	14,320	-	14,320
Fight Addiction	-	459	-	459	-	459
Hospital USDA Bond Reserve	116,672	234	-	116,906	-	116,906
Landfill Closure	735,587	42,405	-	777,992	-	777,992
Noxious Weed	166,689	159,795	228,392	98,092	7,380	105,472
Oil & Gas Valuation Depletion Trust	253,346	-	-	253,346	-	253,346
Prosecuting Attorneys' Training	7,128	2,293	1,251	8,170	-	8,170
Prosecutors' Trust	47,009	-	-	47,009	-	47,009
Register of Deeds' Technology	40,905	6,330	2,683	44,552	-	44,552
Road and Bridge	820,477	1,807,379	2,007,835	620,021	118,531	738,552
Rural Fire District	109,105	158,898	195,718	72,285	902	73,187
Sheriff	388,208	1,673,947	1,556,394	505,761	78,213	583,974
Sheriff Donations	1,151	500	703	948	-	948
Special Bridge	136,908	-	136,908	-	-	-
Special Law Enforcement Trust	64,617	858	9,608	55,867	-	55,867
Special Road and Bridge	545,126	1,239,562	858,246	926,442	70,000	996,442
Special Road Machinery and Equipment	466,229	170,000	312,764	323,465	-	323,465
County Treasurer's Technology	7,704	1,583	-	9,287	-	9,287
Motor Vehicle Operating	22,360	28,213	29,875	20,698	-	20,698
Women, Infants and Children Grant	35,584	176,794	179,704	32,674	-	32,674
Worthless Check	602	-	-	602	-	602
Total Special Purpose Funds	6,511,920	6,911,943	6,528,562	6,895,301	307,317	7,202,618
Bond and Interest Fund						
Bond and Interest	13	111,600	111,600	13	-	13
Business Funds						
Solid Waste	134,508	224,073	263,776	94,805	9,489	104,294
Health Insurance	1,345,702	689,399	588,611	1,446,490	49,318	1,495,808
Total Business Funds	1,480,210	913,472	852,387	1,541,295	58,807	1,600,102
Related Municipal Entities						
Kiowa County Extension Council	93,450	148,647	88,430	153,667	-	153,667
Kiowa County Public Library	135,127	118,804	100,418	153,513	1,623	155,136
Total Related Municipal Entities	228,577	267,451	188,848	307,180	1,623	308,803
Total Reporting Entity (excluding Agency Funds and certain Related Municipal Entities) (memorandum only)	$ 9,649,267	$ 10,985,065	$ 10,077,803	$ 10,556,529	$ 457,525	$ 11,014,054

Composition of Cash		
Demand deposits:		
Greensburg State Bank		$ 4,048,473
Time deposits:		
Greensburg State Bank	$ 9,190,078	
Haviland State Bank	4,321,068	
Centera Bank	941,181	
Peoples State Bank	1,570,467	
Total time deposits		16,022,794
Certificates of deposit:		
Haviland State Bank		140,000
Plus deposits in transit		228,512
Less outstanding checks		(245,667)
Change funds		3,545
Total cash		20,197,657
Less Agency Funds per Schedule 3		(9,492,406)
Plus related municipal entities		308,803
Total (excluding Agency Funds)		$ 11,014,054

The accompanying Notes to the Financial Statement are an integral part of this statement.

Notes to the Financial Statement

1. Summary of significant accounting policies

Kiowa County, Kansas, (the County) was established in 1886 and is an organized county having the powers, duties and privileges granted to counties by K.S.A. 19-101.

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents Kiowa County (the municipality) and selected related municipal entities. The related municipal entities discussed below are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

The Kiowa County Extension Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council was created under K.S.A. 2-601 and is governed by an elected executive board. The County levies taxes for the support of the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

The Kiowa County Public Library operates the County's library and provides services for the residents of Kiowa County. It was created under K.S.A. 12-1218 and has its own Board of Directors, which operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, which also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library building is titled to the County. Bond issuances for the Library's benefit must be approved by the County.

The related municipal entities discussed below are not included in the County's financial statement but are related municipal entities because they were established to benefit the County and/or its constituents.

The Kiowa County Memorial Hospital Board of Trustees' Fund operates the County's hospital and provides services for the residents of Kiowa County. It was created under K.S.A. 19-4601 and has its own Board of Trustees, which operates independently from the County. The Board of Trustees is responsible for the management and fiscal accountability of the Hospital. The Board is an elected board. The County Commissioners levy taxes for Hospital operations. The Hospital building is titled to the County. Bond issuances for the Hospital's benefit must be approved by the County. The Hospital has a December 31st year end. Separate financial statements have been issued for the Kiowa County Memorial Hospital Board of Trustees' Fund and can be obtained at their offices at 721 W. Kansas Ave., Greensburg, KS 67054.

Southwest Kansas Regional Juvenile Detention Center is a jointly-governed organization between eighteen counties in southwest Kansas created under an interlocal agreement. Southwest Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. Southwest Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Garden City, Kansas. The primary source of funding for Southwest Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Kiowa County has no equity interest in, nor does the County materially contribute to, the continued existence of Southwest Kansas Regional Juvenile Detention Center. Southwest Kansas Regional Juvenile Detention Center has a December 31st year end.

1. Summary of significant accounting policies (continued)

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

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

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

C. Regulatory basis fund types

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. The following fund types are used by the County:

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

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific receipt 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, including tax levies and transfers from other funds, for the payment of long-term debt.

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

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

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

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

1. Summary of significant accounting policies (continued)

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the General fund.

E. Property taxes and special assessments

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 counties. 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.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

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

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2022, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

1. Summary of significant accounting policies (continued)

   G. Memorandum totals
   Totals on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures present for these amounts.

2. Stewardship, compliance and accountability

   A. 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 fund, business funds and internal service funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

   The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 budget amendments for the year ended December 31, 2022.

   The legal level of budgetary control is the fund level. 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 adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval.

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

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
A legal operating budget is not required for capital projects funds, internal service funds, trust funds and the following special purpose and business funds:

Bio-Terrorism Grant
Building
County Clerk's Technology
COVID-19 Grant
Equipment Reserve
Family Planning Grant
Fight Addiction
Hospital USDA Bond Reserve
Landfill Closure
Oil & Gas Valuation Depletion Trust
Prosecuting Attorneys' Training
Prosecutors' Trust
Register of Deeds' Technology
Sheriff Donations
Special Law Enforcement Trust
Special Road Machinery and Equipment
County Treasurer's Technology
Motor Vehicle Operating
Women, Infants and Children Grant
Worthless Check
Health Insurance

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.

B. Compliance with finance-related legal and contractual provisions
References made herein to the statutes (K.S.A.) are not intended as interpretation of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney, the legal representative of the County.

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2022.

3. Detailed notes on all funds

A. Deposits and investments
A reconciliation of cash and investments as shown in the composition of cash on the summary statement of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Cash on hand	$ 3,545
Carrying amount of deposits	20,194,112
Total cash	$ 20,197,657

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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 itself, 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 designated "peak periods".

At December 31, 2022, the County's carrying amount of deposits was $20,194,112 and the bank balance was $20,211,267. Of the bank balance, 95.34% was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,422,420 was covered by federal depository insurance and $18,788,847 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Greensburg State Bank	Haviland State Bank	Centera Bank	Peoples State Bank
FDIC coverage	$ 672,420	$ 250,000	$ 250,000	$ 250,000
Pledged securites at market value	13,812,240	4,294,204	905,328	1,401,627
Total coverage	$ 14,484,660	$ 4,544,204	$ 1,155,328	$ 1,651,627
Funds on deposit	$ 13,238,551	$ 4,461,068	$ 941,181	$ 1,570,467
Funds at risk	$ -	$ -	$ -	$ -

The carrying amount of deposits for the Kiowa County Extension Council, a related municipal entity, was $153,667 and the bank balance was $155,862. All of the $155,862 bank balance was covered by federal depository insurance.

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk - deposits (continued)
The carrying amount of deposits for the Kiowa County Public Library, a related municipal entity, was $153,513 and the bank balance was $153,564. All of the $153,564 bank balance was covered by federal depository insurance.

Credit risk - investments
Custodial credit risk for an investment 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 of this type at December 31, 2022.

B. Capital projects in process
Capital project authorizations with approved change orders compared to expenditures from inception to December 31, 2022, are as follows:

Projects	Project Authorization	Expenditures to Date	Committed
Courthouse front steps	$ 54,700	$ 57,900	$ -
Sidewalk, curb, guttering, and west steps concrete	72,780	73,905	-
Sand seal - City Service Road	209,440	209,440	-
Chip seal - Haviland blacktop	224,224	224,224	-
M Street chip seal	59,450	59,450	-

C. Long-term debt
Changes in long-term debt for the County for the year ended December 31, 2022, were as follows:

Issue	Date of Issue	Maximum Interest Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/22	Additions	Reductions/ Payments	Balance 12/31/22	Interest Paid
Revenue bonds payable:									
Series 2010-A, Hospital	01/15/10	4.000%	2,130,200	12/31/46	$ 1,452,729	$ -	$ 53,491	$ 1,399,238	$ 58,109
Finance leases payable:									
Caterpillar - motorgrader	12/21/15	2.700%	250,825	12/31/22	125,901	-	125,901	-	3,003
Caterpillar - motorgrader	06/20/16	2.900%	269,800	06/20/23	155,082	-	19,708	135,374	4,497
Caterpillar - motorgrader	09/30/16	2.865%	249,300	09/16/23	152,021	-	16,601	135,420	4,355
Caterpillar - motorgrader	12/29/16	2.874%	249,300	12/16/23	152,012	-	16,604	135,408	4,369
Caterpillar - motorgrader	10/16/17	3.590%	233,756	10/16/23	131,110	-	20,993	110,117	4,707
Caterpillar - motorgrader	10/16/17	3.590%	233,756	10/16/23	131,110	-	20,993	110,117	4,707
Caterpillar - motorgrader	12/21/20	2.603%	302,985	12/21/26	239,751	-	28,829	210,922	6,316
Caterpillar - motorgrader	04/05/21	4.888%	323,844	03/26/27	285,684	-	23,878	261,806	14,282
Caterpillar - motorgrader	07/04/21	5.550%	289,248	06/28/27	255,829	-	19,220	236,609	14,199
Foley track loader	04/21/22	4.466%	257,948	05/06/30	-	257,948	26,089	231,859	-
Bobcat compact track loader	11/30/22	6.366%	78,623	11/30/27	-	78,623	10,000	68,623	-
Total finance leases payable					1,628,500	336,571	328,816	1,636,255	60,435
Total long-term debt					$ 3,081,229	$ 336,571	$ 382,307	$ 3,035,493	$ 118,544

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

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

	Year									
	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	2043-2047	Total
Principal:										
Revenue bonds payable	$ 40,615	$ 42,046	$ 43,921	$ 45,678	$ 47,505	$ 267,243	$ 325,366	$ 395,886	$ 190,978	$ 1,399,238
Finance leases payable	728,020	106,892	111,894	204,961	373,645	110,843	-	-	-	1,636,255
Total principal	768,635	148,938	155,815	250,639	421,150	378,086	325,366	395,886	190,978	3,035,493
Interest:										
Revenue bonds payable	55,816	54,494	52,663	50,906	48,945	215,479	157,425	86,936	12,093	734,757
Finance leases payable	69,745	44,833	39,830	34,574	26,738	14,037	-	-	-	229,757
Total interest	125,561	99,327	92,493	85,480	75,683	229,516	157,425	86,936	12,093	964,514
Total principal and interest	$ 894,196	$ 248,265	$ 248,308	$ 336,119	$ 496,833	$ 607,602	$ 482,791	$ 482,822	$ 203,071	$ 4,000,007

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation adjusted for exempt farm property, business aircraft and motor vehicles given by the County Assessor to the County Clerk on August 25th each year. Per K.S.A. 10-307, certain bond issues are not subject to the bonded indebtedness limitation; these include refunding bonds, and limited obligation bonds issued for the purpose of financing the construction and remodeling of the courthouse, jail and law enforcement center to be paid from sales tax proceeds. The amount of debt outstanding does not exceed the statutory limit.

D. Interfund transfers

Interfund operating transfers are as follows:

From	To	Statutory Authority	Amount
General	Building	19-120	$ 97,222
General	Equipment Reserve	19-119	10,000
General	Landfill Closure	19-120	30,000
Ambulance	Equipment Reserve	19-119	81,000
Rural Fire District	Equipment Reserve	19-119	79,000
Sheriff	Equipment Reserve	19-119	55,000
Special Bridge	Special Road and Bridge	68-141g	136,908
Special Road and Bridge	Special Machinery and Equipment	68-141g	170,000
Motor Vehicle Operating	General	8-145	22,360
Solid Waste	Landfill Closure	19-120; 65-3407	6,946
Total			$ 688,436

4. Other information

A. Risk management and self-insurance

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. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

4. Other information (continued)

A. Risk management and self-insurance (continued)
The Health Insurance fund (an internal service fund) accounts for the County's payments on uninsured losses. The County transfers amounts to this fund based upon projected costs. Claims are then paid out of this fund for uninsured losses as they are filed or incurred. Unencumbered cash balance represents equity designated to pay for future catastrophic losses. The County's group stop loss limit at December 31, 2022, is $839,505.

B. Municipal solid waste landfill
State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste. On September 30, 1997, the County closed the old landfill. In October 2000 the County opened a new landfill. The $986,672 reported as landfill closure and post-closure care liability at December 31, 2022, represents the cumulative amount reported to date based on the use of 86.47 percent of the estimated capacity of the landfill's phase one. The County will recognize the remaining estimated cost of closure and post-closure care of $154,437 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2022. The County estimates approximately 5.76 years remain prior to the closure of the landfill's phase one. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

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

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

Death and Disability Other Post Employment Benefits
As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

D. Compensated absences
The County's policy regarding paid time off permits employees to accumulate paid time off at a rate based on service tenure and scheduled hours worked. The maximum rate is 0.1231 per scheduled hour worked up to 288 hours per year with a maximum carryover of 324 hours. Upon reaching the maximum number of paid time off hours, leave accrual will be changed to extended illness leave and deposited into the employee's extended illness bank until a maximum of 720 hours are attained. Upon termination of employment, employees are entitled to payment for all unused paid time off, and for extended illness bank hours at a rate based on years of service up to 100%. The County's policy is to recognize the costs of paid time off when actually paid.

4. Other information (continued)

E. Defined benefit pension plan

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

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

State law provides that the employer contribution rates for KPERS 1, 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 Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $259,357 for the year ended December 31, 2022.

Net pension liability: At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $2,643,085. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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.

4. Other information (continued)

E. Defined benefit pension plan (continued)

Employees of the selected related municipal entities, the Kiowa County Extension Council and the Kiowa County Public Library, also contribute to the Kansas Public Employees Retirement System. All contribution requirements were met by the related municipal entities and their employees. Contributions to the pension plan from the Kiowa County Extension Council were $1,652 for the year ended December 31, 2022, and the Council's proportionate share of the collective net pension liability reported by KPERS was $15,845. Contributions to the pension plan from the Kiowa County Public Library were $5,098 for the year ended December 31, 2022, and the Library's proportionate share of the collective net pension liability reported by KPERS was $55,526.

F. Commitments and contingencies

Commitments

In January 2020 the County entered into a five-year agreement for phone and internet services. In 2022 additional equipment and services were being leased under this agreement, resulting in additional charges. Payments under this agreement for the year ended December 31, 2022, totaled $29,307. Future minimum payments requirements are a minimum of $2,552 monthly through June 2024.

Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state passthrough aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County at December 31, 2022.

Litigation

The County is named as a party in various lawsuits. Most of these lawsuits are in the discovery stages and the effect, if any, on the County is not determinable at this time; in the opinion of management, the ultimate outcome of these lawsuits will not have a material adverse effect on the County.

G. Related party transactions

The County purchased goods and services from a business operated by a County Commissioner. The County paid this business $126,003 during the year ended December 31, 2022.

H. Subsequent events

Subsequent to December 31, 2022, the County entered into contracts for road projects totaling $490,336 and accepted bids for the purchase of equipment totaling $378,917.

Regulatory Required Supplemental Information

KIOWA COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2022

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund			
General	$ 3,194,061	$ 2,396,406	$ (797,655)
Special Purpose Funds			
Ambulance	200,500	185,939	(14,561)
Appraiser	309,149	258,446	(50,703)
County Health	490,437	360,554	(129,883)
Emergency 911 Phone Service	216,881	47,250	(169,631)
Noxious Weed	268,838	228,392	(40,446)
Road and Bridge	2,266,122	2,007,835	(258,287)
Rural Fire District	250,000	195,718	(54,282)
Sheriff	1,764,638	1,556,394	(208,244)
Special Bridge	136,908	136,908	-
Special Road and Bridge	2,117,081	858,246	(1,258,835)
Bond and Interest Fund			
Bond and Interest	299,734	111,600	(188,134)
Business Funds			
Solid Waste	291,670	263,776	(27,894)

General Fund

Fund Description
The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

The General Fund functions are reported in three categories as follows:

General government:
- *General and administrative
- *County Commission
- *County Clerk
- *County Treasurer
- *Register of Deeds
- *Direct election
- *Commons Media Center
- *Employee benefits
- *Community Center
- *Commons Building
- *Agricultural extension
- *Conservation district
- *County fair
- *Historical records
- *Library
- *Services for elderly
- *Swimming pool
- *Economic development
- *CASA

Public safety:
- *County Attorney
- *County Attorney - diversion
- *District court
- *Emergency Operations Center
- *Weather tower

Health and sanitation:
- *Mental rehabilitation
- *Area mental health

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 1,854,385	$ 2,285,073	$ 2,000,358	$ 284,715
Intergovernmental receipts	9,183	17,974	15,495	2,479
Licenses and fees	62,364	64,110	20,000	44,110
Use of money and property	27,628	34,502	10,000	24,502
Other	338,792	356,580	315,000	41,580
Transfers in	22,227	22,360	-	22,360
Total receipts	2,314,579	2,780,599	$ 2,360,853	$ 419,746
Expenditures:				
General government:				
General and administrative	547,334	487,579	$ 981,549	$ (493,970)
County Commission	264,995	274,243	346,981	(72,738)
County Clerk	203,417	215,386	197,885	17,501
County Treasurer	199,614	207,305	207,588	(283)
Register of Deeds	110,498	123,542	129,777	(6,235)
Direct election	25,206	26,969	50,914	(23,945)
Commons Media Center	45,000	45,000	45,000	-
Employee benefits	3,537	3,913	135,676	(131,763)
Community Center	16,883	18,636	31,185	(12,549)
Commons Building	43,393	41,552	46,000	(4,448)
Other agencies - general government	387,500	421,500	401,100	20,400
Public safety:				
County Attorney	169,902	178,436	177,583	853
County Attorney - diversion	14,092	3,825	77,699	(73,874)
District court	53,970	72,171	75,000	(2,829)
Emergency operations center	92,552	101,905	123,112	(21,207)
Other agencies - public safety	15,430	8,222	10,790	(2,568)
Health and sanitation:				
Other agencies - health and sanitation	29,000	29,000	29,000	-
Transfers out	344,214	137,222	127,222	10,000
Total expenditures	2,566,537	2,396,406	$ 3,194,061	$ (797,655)
Receipts over (under) expenditures	(251,958)	384,193		
Unencumbered cash, beginning of year	1,680,505	1,428,547		
Unencumbered cash, end of year	$ 1,428,547	$ 1,812,740		

Special Purpose Funds

Fund Descriptions

Special Purpose funds are used to account for specific receipts that are legally restricted to expenditures for particular purposes.

The Special Purpose funds used by Kiowa County, Kansas, are:

Ambulance:
This fund is used to account for monies used for the operation of the Kiowa County EMS.

Appraiser:
This fund is used to account for monies to maintain and operate an office to carry out the appraisal of all taxable property to determine the tax base upon which taxes may be levied within the County.

Bio-Terrorism Grant:
This fund is used to account for grant funds received for the prevention of bio-terrorism.

Building:
This fund is used to account for monies reserved for future capital improvement requirements as deemed necessary by the County Commissioners.

County Clerk's Technology:
This fund is used to account for monies used to acquire equipment and technological services for the office of the County Clerk.

County Health:
This fund is used to account for monies to pay for health services provided by the County.

COVID-19 Grant:
This fund is used to account for grant funds received to help cover local expenditures incurred due to the public health emergency caused by the Coronavirus Disease 2019 (COVID-19).

Equipment Reserve:
This fund is used to account for monies set aside to finance the acquisition of equipment for the County.

Emergency 911 Phone Service:
This fund is used to account for proceeds received from a tariff imposed by the County which is collected by the telephone service supplier from all telephone service users. The funds are used to pay for the establishment of a service to provide emergency phone support for police, fire, medical and other emergency situations; and to pay for certain ongoing charges, improvements, equipment and physical enhancements.

Family Planning Grant:
This fund is used to account for grants funds received for health services for family planning.

Fight Addiction:
This fund is used to account for grant funds received to fight opioid addiction in the County.

Hospital USDA Bond Reserve:
This fund is used to account for monies received from the Hospital for debt service reserve as required per the bond agreement.

(continued)

Special Purpose Funds

(continued)

Landfill Closure:
This fund is used to account for the activities of the County's landfill monitoring programs and future planning for long-term solid waste management programs.

Noxious Weed:
This fund is used to account for monies used in the control of the spread of and eradication of noxious weeds in the County.

Oil & Gas Valuation Depletion Trust:
This fund is used to account for monies from the oil and gas valuation depletion trust fund created under the provisions of K.S.A. 79-4231 for transfer to the County's General fund as oil and gas reserves decline resulting in a decrease in valuation.

Prosecuting Attorneys' Training:
This fund is used to account for fees received by the Clerk of the Court from certain cases. The funds are to be used exclusively for the training of personnel in the County Attorney's office and costs related thereto.

Prosecutors' Trust:
This fund is used to account for taxes imposed on controlled substances and proceeds from the sale of property seized and forfeited due to certain criminal activities. The funds are to be used solely for criminal prosecution purposes and costs related thereto.

Register of Deeds' Technology:
This fund is used to account for monies used to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office of the Register of Deeds.

Road and Bridge:
This fund is used to account for monies used in the operation of the Road and Bridge department, which is responsible for the building and maintenance of roads and bridges in Kiowa County.

Rural Fire District:
This fund is used to account for monies needed to carry out the operations of the Rural Fire department.

Sheriff:
This fund is used to account for the operation of the Sheriff department and County jail.

Sheriff Donations:
This fund is used to account for donations of monies for use by the Sheriff's department.

Special Bridge:
This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of bridges in the County.

Special Law Enforcement Trust:
This fund is used to account for taxes imposed on controlled substances and proceeds from the sale of property seized and forfeited due to certain criminal activities. The funds are to be used solely for law enforcement and criminal prosecution purposes.

(continued)

Special Purpose Funds

(continued)

Special Road and Bridge:

This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of highways, bridges, roads, streets and related incidental facilities.

Special Road Machinery and Equipment:

This fund is used to account for monies from the Road and Bridge funds to be used for purchasing construction equipment for the Road and Bridge department or building bridges within Kiowa County.

County Treasurer's Technology:

This fund is used to account for monies used to acquire equipment and technological services for the office of the County Treasurer.

Motor Vehicle Operating:

This fund is used to account for funds received from the registration fees collected for the State of Kansas motor vehicle department. The funds are appropriated for the use of the County Treasurer in paying for necessary personnel and expenses incidental to the administration of duties in accordance with the provisions of law. The funds are also used for the extra compensation to the County Treasurer for the services performed in administering the motor vehicle department.

Women, Infants and Children Grant:

This fund is used to account for grant monies for the Women, Infants and Children program in the County.

Worthless Check:

This fund is used to account for fees collected on worthless checks which are to help fund the normal operating expenses of the County Attorney's office.

Note: The County budgets all special purpose funds except for the Bio-Terrorism Grant; Building; County Clerk's Technology; COVID-19 Grant; Equipment Reserve; Family Planning Grant; Fight Addiction; Hospital USDA Bond Reserve; Landfill Closure; Oil & Gas Valuation Depletion Trust; Prosecuting Attorneys' Training; Prosecutors' Trust; Register of Deeds' Technology; Sheriff Donations; Special Law Enforcement Trust; Special Road Machinery and Equipment; County Treasurer's Technology; Motor Vehicle Operating; Women, Infants and Children Grant; and Worthless Check funds.

KIOWA COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 172,663	$ 192,239	$ 193,249	$ (1,010)
Motor vehicle	7,453	7,537	7,463	74
Delinquent property	944	1,476	-	1,476
Intergovernmental receipts	4,580	-	-	-
Licenses and fees	758	595	-	595
Total receipts	186,398	201,847	$ 200,712	$ 1,135
Expenditures:				
General government:				
Contractual services	164,646	104,939	$ 200,500	$ (95,561)
Transfers out	20,434	81,000	-	81,000
Total expenditures	185,080	185,939	$ 200,500	$ (14,561)
Receipts over expenditures	1,318	15,908		
Unencumbered cash, beginning of year	1,365	2,683		
Unencumbered cash, end of year	$ 2,683	$ 18,591		

KIOWA COUNTY, KANSAS
Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 248,329	$ 215,145	$ 215,391	$ (246)
Motor vehicle	11,752	10,965	10,707	258
Delinquent property	1,700	2,265	-	2,265
Other	3,741	3,089	-	3,089
Total receipts	265,522	231,464	$ 226,098	$ 5,366
Expenditures:				
General government:				
Personnel services	191,484	193,874	$ 197,132	$ (3,258)
Contractual services	23,000	23,000	43,200	(20,200)
Commodities	5,668	6,073	18,000	(11,927)
Capital outlay	-	-	10,000	(10,000)
GIS personnel services	28,061	29,099	31,817	(2,718)
GIS capital outlay	70	6,400	9,000	(2,600)
Transfers out	9,000	-	-	-
Total expenditures	257,283	258,446	$ 309,149	$ (50,703)
Receipts over (under) expenditures	8,239	(26,982)		
Unencumbered cash, beginning of year	151,119	159,358		
Unencumbered cash, end of year	$ 159,358	$ 132,376		

KIOWA COUNTY, KANSAS
Bio-Terrorism Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 8,525	$ 10,223
Expenditures:		
Public safety:		
Commodities	4,256	3,909
Receipts over expenditures	4,269	6,314
Unencumbered cash, beginning of year	16,445	20,714
Unencumbered cash, end of year	$ 20,714	$ 27,028

KIOWA COUNTY, KANSAS
Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 22,032	$ -
Other	-	2,000
Transfers in	97,222	97,222
Total receipts	119,254	99,222
Expenditures:		
General government:		
Capital outlay	3,955	109,104
Receipts over (under) expenditures	115,299	(9,882)
Unencumbered cash, beginning of year	709,155	824,454
Unencumbered cash, end of year	$ 824,454	$ 814,572

KIOWA COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,234	$ 1,583
Expenditures:		
General government:		
Capital outlay	-	462
Receipts over expenditures	1,234	1,121
Unencumbered cash, beginning of year	3,469	4,703
Unencumbered cash, end of year	$ 4,703	$ 5,824

KIOWA COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 195,385	$ 196,004	$ 196,956	$ (952)
Motor vehicle	8,567	8,749	8,444	305
Delinquent property	1,248	1,642	-	1,642
Intergovernmental receipts	94,732	95,836	5,000	90,836
Licenses and fees	46,565	69,583	50,000	19,583
Total receipts	346,497	371,814	$ 260,400	$ 111,414
Expenditures:				
Health and sanitation:				
Personnel services	234,283	284,755	$ 400,437	$ (115,682)
Contractual services	29,742	38,063	50,000	(11,937)
Commodities	48,541	37,333	30,000	7,333
Capital outlay	10,000	403	10,000	(9,597)
Total expenditures	322,566	360,554	$ 490,437	$ (129,883)
Receipts over expenditures	23,931	11,260		
Unencumbered cash, beginning of year	291,012	314,943		
Unencumbered cash, end of year	$ 314,943	$ 326,203		

KIOWA COUNTY, KANSAS
COVID-19 Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 240,370	$ 240,370
Expenditures:		
General government:		
Contractual services	-	-
Receipts over expenditures	240,370	240,370
Unencumbered cash, beginning of year	-	240,370
Unencumbered cash, end of year	$ 240,370	$ 480,740

KIOWA COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 30,885	$ 50
Transfers in	67,911	225,000
Total receipts	98,796	225,050
Expenditures:		
General government:		
Capital outlay	203,764	42,817
Receipts over (under) expenditures	(104,968)	182,233
Unencumbered cash, beginning of year	926,905	821,937
Unencumbered cash, end of year	$ 821,937	$ 1,004,170

KIOWA COUNTY, KANSAS
Emergency 911 Phone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Tax receipts	$ 60,830	$ 59,096	$ 50,000	$ 9,096
Expenditures:				
Public safety:				
Contractual services	39,453	47,250	$ 216,881	$ (169,631)
Receipts over expenditures	21,377	11,846		
Unencumbered cash, beginning of year	123,678	145,055		
Unencumbered cash, end of year	$ 145,055	$ 156,901		

KIOWA COUNTY, KANSAS
Family Planning Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 31,049	$ 2,024
Expenditures:		
Health and sanitation:		
Commodities	40,621	-
Receipts over (under) expenditures	(9,572)	2,024
Unencumbered cash, beginning of year	21,868	12,296
Unencumbered cash, end of year	$ 12,296	$ 14,320

KIOWA COUNTY, KANSAS
Fight Addiction Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ 459
Expenditures:		
Health and sanitation:		
Commodities	-	-
Receipts over expenditures	-	459
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 459

KIOWA COUNTY, KANSAS
Hospital USDA Bond Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 233	$ 234
Expenditures:		
Health and sanitation:		
Capital outlay	-	-
Receipts over expenditures	233	234
Unencumbered cash, beginning of year	116,439	116,672
Unencumbered cash, end of year	$ 116,672	$ 116,906

KIOWA COUNTY, KANSAS
Landfill Closure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 4,630	$ 5,459
Transfers in	208,515	36,946
Total receipts	213,145	42,405
Expenditures:		
Health and sanitation:		
Contractual services	-	-
Receipts over expenditures	213,145	42,405
Unencumbered cash, beginning of year	522,442	735,587
Unencumbered cash, end of year	$ 735,587	$ 777,992

KIOWA COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 218,282	$ 148,481	$ 149,206	$ (725)
Motor vehicle	9,490	9,271	9,435	(164)
Delinquent property	1,559	2,014	-	2,014
Other	17,627	29	-	29
Total receipts	246,958	159,795	$ 158,641	$ 1,154
Expenditures:				
Public works:				
Personnel services	150,550	147,405	$ 153,338	$ (5,933)
Contractual services	12,748	11,957	21,000	(9,043)
Commodities	49,614	67,539	65,000	2,539
Capital outlay	2,000	1,491	6,000	(4,509)
Contingency	-	-	23,500	(23,500)
Total expenditures	214,912	228,392	$ 268,838	$ (40,446)
Receipts over (under) expenditures	32,046	(68,597)		
Unencumbered cash, beginning of year	134,643	166,689		
Unencumbered cash, end of year	$ 166,689	$ 98,092		

KIOWA COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ -
Expenditures:		
Transfers out	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	253,346	253,346
Unencumbered cash, end of year	$ 253,346	$ 253,346

KIOWA COUNTY, KANSAS
Prosecuting Attorneys' Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 2,332	$ 2,293
Expenditures:		
Public safety:		
Contractual services	1,305	1,251
Receipts over expenditures	1,027	1,042
Unencumbered cash, beginning of year	6,101	7,128
Unencumbered cash, end of year	$ 7,128	$ 8,170

KIOWA COUNTY, KANSAS
Prosecutors' Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 55,016	$ -
Expenditures:		
Public safety:		
Commodities	27,020	-
Receipts over expenditures	27,996	-
Unencumbered cash, beginning of year	19,013	47,009
Unencumbered cash, end of year	$ 47,009	$ 47,009

KIOWA COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 4,938	$ 6,330
Expenditures:		
General government:		
Capital outlay	4,380	2,683
Receipts over expenditures	558	3,647
Unencumbered cash, beginning of year	40,347	40,905
Unencumbered cash, end of year	$ 40,905	$ 44,552

KIOWA COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,310,467	$ 1,227,546	$ 1,228,254	$ (708)
Motor vehicle	67,974	59,705	56,456	3,249
Delinquent property	10,533	13,286	-	13,286
Intergovernmental receipts	307,233	289,761	269,126	20,635
Contract proceeds	215,000	215,000	215,000	-
Other	4,302	2,081	-	2,081
Total receipts	1,915,509	1,807,379	$ 1,768,836	$ 38,543
Expenditures:				
Public works:				
Personnel services	1,103,230	1,083,231	$ 1,211,122	$ (127,891)
Contractual services	141,216	84,597	165,000	(80,403)
Commodities	432,224	562,355	550,000	12,355
Capital outlay	397,983	277,652	340,000	(62,348)
Total expenditures	2,074,653	2,007,835	$ 2,266,122	$ (258,287)
Receipts under expenditures	(159,144)	(200,456)		
Unencumbered cash, beginning of year	979,621	820,477		
Unencumbered cash, end of year	$ 820,477	$ 620,021		

KIOWA COUNTY, KANSAS
Rural Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 157,567	$ 152,903	$ 153,207	$ (304)
Motor vehicle	5,361	5,120	5,041	79
Delinquent property	547	875	-	875
Other	1,000	-	-	-
Total receipts	164,475	158,898	$ 158,248	$ 650
Expenditures:				
Public safety:				
Personnel services	48,237	54,670	$ 47,000	$ 7,670
Contractual services	34,999	27,478	13,000	14,478
Commodities	48,407	29,081	25,000	4,081
Capital outlay	55,600	5,489	165,000	(159,511)
Transfers out	-	79,000	-	79,000
Total expenditures	187,243	195,718	$ 250,000	$ (54,282)
Receipts under expenditures	(22,768)	(36,820)		
Unencumbered cash, beginning of year	131,873	109,105		
Unencumbered cash, end of year	$ 109,105	$ 72,285		

KIOWA COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,676,525	$ 1,546,782	$ 1,554,662	$ (7,880)
Motor vehicle	72,389	72,546	72,477	69
Delinquent property	8,913	13,909	-	13,909
Intergovernmental receipts	17,718	39,305	-	39,305
Licenses and fees	1,524	1,405	-	1,405
Total receipts	1,777,069	1,673,947	$ 1,627,139	$ 46,808
Expenditures:				
Sheriff:				
Personnel	959,641	928,157	$ 1,113,906	$ (185,749)
Contractual	206,942	129,514	150,000	(20,486)
Commodities	64,009	69,684	65,000	4,684
Capital outlay	22,578	23,194	35,000	(11,806)
Sheriff - Jail:				
Personnel	241,322	265,505	320,980	(55,475)
Contractual	31,865	38,610	49,502	(10,892)
Commodities	21,812	40,078	26,250	13,828
Capital outlay	1,097	6,652	4,000	2,652
Transfers out	-	55,000	-	55,000
Total expenditures	1,549,266	1,556,394	$ 1,764,638	$ (208,244)
Receipts over expenditures	227,803	117,553		
Unencumbered cash, beginning of year	160,405	388,208		
Unencumbered cash, end of year	$ 388,208	$ 505,761		

KIOWA COUNTY, KANSAS
Sheriff Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 450	$ 500
Expenditures:		
Public safety:		
Commodities	707	703
Receipts under expenditures	(257)	(203)
Unencumbered cash, beginning of year	1,408	1,151
Unencumbered cash, end of year	$ 1,151	$ 948

KIOWA COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ -	$ -	$ -	$ -
Expenditures:				
Public works:				
Contractual	7,118	-	$ -	$ -
Capital outlay	137	-	-	-
Transfers out	419,826	136,908	136,908	-
Total expenditures	427,081	136,908	$ 136,908	$ -
Receipts under expenditures	(427,081)	(136,908)		
Unencumbered cash, beginning of year	563,989	136,908		
Unencumbered cash, end of year	$ 136,908	$ -		

KIOWA COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 181,110	$ 858
Expenditures:		
Public safety:		
Contractual	27,021	-
Commodities	95,320	9,608
Total expenditures	122,341	9,608
Receipts over (under) expenditures	58,769	(8,750)
Unencumbered cash, beginning of year	5,848	64,617
Unencumbered cash, end of year	$ 64,617	$ 55,867

KIOWA COUNTY, KANSAS
Special Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,042,849	$ 1,001,271	$ 1,006,319	$ (5,048)
Motor vehicle	34,430	43,243	45,084	(1,841)
Delinquent property	5,303	7,452	-	7,452
Intergovernmental receipts	48,523	50,688	-	50,688
Transfers in	419,826	136,908	136,908	-
Total receipts	1,550,931	1,239,562	$ 1,188,311	$ 51,251
Expenditures:				
Public works:				
Contractual	165	74,602	$ 108,500	$ (33,898)
Commodities	277,076	155,153	500,000	(344,847)
Capital outlay	874,535	458,491	1,338,581	(880,090)
Transfer out	170,000	170,000	170,000	-
Total expenditures	1,321,776	858,246	$ 2,117,081	$ (1,258,835)
Receipts over expenditures	229,155	381,316		
Unencumbered cash, beginning of year	315,971	545,126		
Unencumbered cash, end of year	$ 545,126	$ 926,442		

KIOWA COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 80,350	$ -
Transfers in	170,000	170,000
Total receipts	250,350	170,000
Expenditures:		
Public works:		
Capital outlay	186,310	312,764
Receipts over (under) expenditures	64,040	(142,764)
Unencumbered cash, beginning of year	402,189	466,229
Unencumbered cash, end of year	$ 466,229	$ 323,465

KIOWA COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,234	$ 1,583
Expenditures:		
General government:		
Capital outlay	-	-
Receipts over expenditures	1,234	1,583
Unencumbered cash, beginning of year	6,470	7,704
Unencumbered cash, end of year	$ 7,704	$ 9,287

KIOWA COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 29,263	$ 28,213
Expenditures:		
General government:		
Personnel	5,280	5,013
Contractual	-	525
Commodities	1,623	1,977
Transfers out	22,227	22,360
Total expenditures	29,130	29,875
Receipts over (under) expenditures	133	(1,662)
Unencumbered cash, beginning of year	22,227	22,360
Unencumbered cash, end of year	$ 22,360	$ 20,698

KIOWA COUNTY, KANSAS
Women, Infants and Children Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 114,929	$ 176,794
Expenditures:		
Health and sanitation:		
Commodities	114,588	179,704
Receipts over (under) expenditures	341	(2,910)
Unencumbered cash, beginning of year	35,243	35,584
Unencumbered cash, end of year	$ 35,584	$ 32,674

KIOWA COUNTY, KANSAS
Worthless Check Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ -	$ -
Expenditures:		
Public safety:		
Commodities	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	602	602
Unencumbered cash, end of year	$ 602	$ 602

Bond and Interest Fund

Fund Description

The Bond and Interest fund is used to account for the accumulation of resources to be used for the payment of principal, interest and related costs of the general obligation bonds and certain other long-term obligations of the County.

KIOWA COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Hospital reimbursement	$ 111,600	$ 111,600	$ 299,734	$ (188,134)
Expenditures:				
General government:				
Hospital revenue bond	111,600	111,600	$ 299,734	$ (188,134)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	13	13		
Unencumbered cash, end of year	$ 13	$ 13		

Business Funds

Fund Description

The Business funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the County Commissioners is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County Commissioners have decided that periodic determination of net income is appropriate for accountability purposes.

The Business funds used by Kiowa County, Kansas, are:

Solid Waste:

This fund is used to account for the activities of the County's landfill operations.

Health Insurance:

This fund is an internal service fund used to account for monies for the employee health costs. Note: The County does not budget for this fund.

KIOWA COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 278,037	$ 209,990	$ 211,024	$ (1,034)
Motor vehicle	9,151	11,116	12,017	(901)
Delinquent property	2,025	2,258	-	2,258
User fees	6,104	649	15,000	(14,351)
Other income	-	60	-	60
Total receipts	295,317	224,073	$ 238,041	$ (13,968)
Expenditures:				
Health and sanitation:				
Personnel services	174,049	178,168	$ 176,670	$ 1,498
Contractual services	21,670	17,962	45,000	(27,038)
Commodities	30,428	32,646	35,000	(2,354)
Capital outlay	-	28,054	35,000	(6,946)
Transfers out	-	6,946	-	6,946
Total expenditures	226,147	263,776	$ 291,670	$ (27,894)
Receipts over (under) expenditures	69,170	(39,703)		
Unencumbered cash, beginning of year	65,338	134,508		
Unencumbered cash, end of year	$ 134,508	$ 94,805		

KIOWA COUNTY, KANSAS
Health Insurance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Premiums	$ 778,543	$ 686,501
Use of money and property	2,592	2,898
Total receipts	781,135	689,399
Expenditures:		
General government:		
Claims paid	600,001	588,611
Receipts over expenditures	181,134	100,788
Unencumbered cash, beginning of year	1,164,568	1,345,702
Unencumbered cash, end of year	$ 1,345,702	$ 1,446,490

Related Municipal Entities

Fund Description

Related municipal entities are legally separate from the County. Each related municipal entity has a December 31st year end. Neither related municipal entity is subject to a legally adopted annual operating budget; however, internal operating budget information is presented for the Kiowa County Extension Council.

The related municipal entities included by Kiowa County, Kansas, are:

Kiowa County Extension Council:

The Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council is governed by an elected board. The County levies taxes for the support of the Council. Kansas State University provides the Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

Kiowa County Public Library:

The Library Board operates the County's libraries and provides services for the residents of Kiowa County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library buildings are titled to the County. Bond issuances for the Library's benefit must be approved by the County.

KIOWA COUNTY, KANSAS
Kiowa County Extension Council
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Internal Budget*	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 145,505	$ 146,718	$ 126,000	$ 20,718
Other	2,584	1,929	-	1,929
Total receipts	148,089	148,647	$ 126,000	$ 22,647
Expenditures:				
Culture and recreation:				
Personnel services	96,043	80,356	$ 152,000	$ (71,644)
Contractual services	1,273	1,331	7,000	(5,669)
Commodities	7,120	5,563	15,286	(9,723)
Capital outlay	1,861	1,180	9,750	(8,570)
Total expenditures	106,297	88,430	$ 184,036	$ (95,606)
Receipts over expenditures	41,792	60,217		
Unencumbered cash, beginning of year	51,658	93,450		
Unencumbered cash, end of year	$ 93,450	$ 153,667		

* Note: This is an internal operating budget only. The Extension Council is not subject to a legal budget.

KIOWA COUNTY, KANSAS
Kiowa County Public Library
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 111,454	$ 113,703
Licenses and fees	2,343	1,611
Use of money and property	93	102
Other	6,153	3,388
Total receipts	120,043	118,804
Expenditures:		
Culture and recreation:		
Personnel services	96,390	76,291
Contractual services	3,350	2,865
Commodities	28,997	21,262
Total expenditures	128,737	100,418
Receipts over (under) expenditures	(8,694)	18,386
Unencumbered cash, beginning of year	143,821	135,127
Unencumbered cash, end of year	$ 135,127	$ 153,513

Agency Funds

Fund Description
The Agency funds are used to account for assets held by the County as an agent for other funds.

The Agency funds used by Kiowa County, Kansas, are:

District Court:
This fund is used to account for the collections of fines, fees and related court costs along with the collection and payment of child support and other payments as ordered by the Court.

Law Library:
This fund is used to account for funds used in the operation of the County's law library.

County Health Aid:
This fund is used to account for gifts received from donors whom have specifically restricted the use of the funds to be allocated at the discretion of the County Health Administrators.

County Health Kids Count:
This fund is used to account for funds received from participating agencies to provide services to families in crisis and youth at risk.

Sheriff Special Investigations:
This fund is used to account for special investigations' transactions by the Sheriff's department.

Sheriff Inmate:
This fund is used to account for monies held in trust for inmates. It is also used to account for the commissary transactions prior to forwarding profits to the County's General fund.

County Treasurer – Driver's License:
This fund is used to account for processing of driver's licenses by the County Treasurer's office.

County Treasurer – Heritage Trust Fund:
This fund is used to account for fees allocated to the Heritage Trust Fund from mortgage registration fees.

County Treasurer – Inmate Trust Fund:
This fund is used to account for monies held in trust for inmates.

County Treasurer – Wildlife and Parks:
This fund is used to account for the user fees collected from individuals to permit access to State parks and recreational areas, and to permit the harvesting of fish and game in the State. The funds included are: annual camping permits, archery permits, fish and game licenses, waterfowl stamps, turkey licenses, boat permits, rattlesnake permits and trout permits. The fees collected are remitted to the State of Kansas.

County Treasurer – Motor Vehicle Fees and Sales Tax Collections:
This fund is used to account for fees assessed to register certain motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for taxes collected on the sale of motor vehicles and trailers.

(continued)

Agency Funds

(continued)

County Treasurer – Tax Collections:

This fund is used to account for collections of County ad valorem taxes. The funds included are: current tax, protested tax, advanced tax, 16/20M vehicle tax, commercial motor vehicle tax, motor vehicle registration tax, recreational vehicle tax, mineral production tax, rental and excise tax, and delinquent tax.

County Treasurer – Tax Distributions:

This fund is used to account for distribution of County ad valorem taxes collected to the various taxing entities in the County. Distributions are made in January, March, June, September and October. Delinquent personal property taxes are distributed once a year, generally in March.

KIOWA COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

	Cash Balance 01/01/22	Receipts	Disburse-ments	Cash Balance 12/31/22
Agency Funds:				
District Court	$ 43,418	$ 687,335	$ 662,659	$ 68,094
Law Library	98,456	8,792	4,198	103,050
County Health Aid	5,641	-	-	5,641
County Health Kids Count	22,538	3,300	10,044	15,794
Sheriff Special Investigations	625	1,700	200	2,125
Sheriff Inmate	23,235	146,845	163,336	6,744
County Treasurer:				
Driver's License	26	13,361	13,041	346
Heritage Trust Fund	641	3,165	2,966	840
Inmate Trust Fund	20,084	7,686	-	27,770
Wildlife and Parks	80	2,879	2,917	42
Motor Vehicle Fees and Sales Tax Collections	13,331	737,732	740,517	10,546
Tax Collections	8,746,466	13,460,533	12,955,585	9,251,414
Tax Distributions	-	6,429,285	6,429,285	-
Total	$ 8,974,541	$ 21,502,613	$ 20,984,748	$ 9,492,406

Other Supplemental Information

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,411,895	$ 1,825,954	$ 1,829,595	$ (3,641)
Motor vehicle	76,811	68,385	60,763	7,622
Delinquent property	15,824	17,306	-	17,306
Interest and fees:				
Delinquent	48,974	41,715	10,000	31,715
Local sales	300,881	331,713	100,000	231,713
Total taxes	1,854,385	2,285,073	2,000,358	284,715
Intergovernmental receipts:				
Local alcoholic liquor	-	-	495	(495)
Mineral production tax	9,183	17,974	15,000	2,974
Total intergovernmental receipts	9,183	17,974	15,495	2,479
Licenses and fees:				
Officers' fees	62,364	64,110	20,000	44,110
Use of money and property:				
Interest on investments	27,628	34,502	10,000	24,502
Other:				
Contract proceeds	285,000	285,000	285,000	-
Other	53,792	71,580	30,000	41,580
Total other	338,792	356,580	315,000	41,580
Transfers in	22,227	22,360	-	22,360
Total receipts	**$ 2,314,579**	**$ 2,780,599**	**$ 2,360,853**	**$ 419,746**
Expenditures:				
General government:				
General and administrative:				
Personnel services	$ 261,680	$ 249,357	$ 249,089	$ 268
Contractual services	247,365	189,155	674,460	(485,305)
Commodities	20,934	21,027	23,000	(1,973)
Capital outlay	17,355	28,040	35,000	(6,960)
Total general and administrative	547,334	487,579	981,549	(493,970)
County Commission:				
Personnel services	165,253	147,034	204,481	(57,447)
Contractual services	98,134	125,615	113,500	12,115
Commodities	1,608	394	19,000	(18,606)
Capital outlay	-	1,200	10,000	(8,800)
Total County Commission	264,995	274,243	346,981	(72,738)

(continued)

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
General government (continued):				
County Clerk:				
Personnel services	$ 195,431	$ 205,246	$ 188,195	$ 17,051
Contractual services	2,326	1,809	3,060	(1,251)
Commodities	5,349	7,391	4,590	2,801
Capital outlay	311	940	2,040	(1,100)
Total County Clerk	203,417	215,386	197,885	17,501
County Treasurer:				
Personnel services	190,156	198,146	194,588	3,558
Contractual services	6,207	6,938	6,900	38
Commodities	3,251	2,221	6,100	(3,879)
Total County Treasurer	199,614	207,305	207,588	(283)
Register of Deeds:				
Personnel services	102,728	115,675	112,477	3,198
Contractual services	3,072	5,051	7,900	(2,849)
Commodities	4,698	2,816	4,400	(1,584)
Capital outlay	-	-	5,000	(5,000)
Total Register of Deeds	110,498	123,542	129,777	(6,235)
Direct election:				
Personnel services	9,629	12,255	22,194	(9,939)
Contractual services	-	3,918	-	3,918
Commodities	15,577	10,139	23,720	(13,581)
Capital outlay	-	657	5,000	(4,343)
Total direct election	25,206	26,969	50,914	(23,945)
Commons Media Center:				
Contractual services	45,000	45,000	45,000	-
Employee benefits:				
Health insurance	2,926	3,023	135,676	(132,653)
Other	611	890	-	890
Total employee benefits	3,537	3,913	135,676	(131,763)
Community Center:				
Contractual services	12,336	15,824	15,000	824
Commodities	3,343	2,812	12,000	(9,188)
Capital outlay	1,204	-	4,185	(4,185)
Total Community Center	16,883	18,636	31,185	(12,549)

(continued)

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
General government (continued):				
Commons Building:				
Contractual services	$ 40,509	$ 33,303	$ 36,000	$ (2,697)
Commodities	2,209	5,734	5,000	734
Capital outlay	675	2,515	5,000	(2,485)
Total Commons Building	43,393	41,552	46,000	(4,448)
Other agencies:				
Agricultural extension	126,000	126,000	126,000	-
Conservation district	15,000	15,000	15,000	-
County fair	18,500	18,500	18,500	-
Historical records	40,000	40,000	40,000	-
Library	110,000	113,000	113,000	-
Services for elderly	68,000	68,000	68,000	-
Swimming pool	10,000	10,000	10,000	-
Economic development	-	31,000	10,000	21,000
CASA	-	-	600	(600)
Total other agencies	387,500	421,500	401,100	20,400
Total general government	**1,847,377**	**1,865,625**	**2,573,655**	**(708,030)**
Public safety:				
County Attorney:				
Personnel services	168,367	174,178	170,763	3,415
Contractual services	1,535	4,258	3,020	1,238
Commodities	-	-	1,800	(1,800)
Capital outlay	-	-	2,000	(2,000)
Total County Attorney	169,902	178,436	177,583	853
County Attorney - diversion:				
Contractual services	14,092	3,825	12,193	(8,368)
Commodities	-	-	2,500	(2,500)
Capital outlay	-	-	63,006	(63,006)
Total County Attorney - diversion	14,092	3,825	77,699	(73,874)
District court:				
Contractual services	36,056	50,360	68,000	(17,640)
Commodities	17,914	19,111	2,500	16,611
Capital outlay	-	2,700	4,500	(1,800)
Total district court	53,970	72,171	75,000	(2,829)

(continued)

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
Public safety (continued):				
Emergency Operations Center:				
Personnel services	$ 63,874	$ 65,054	$ 78,112	$ (13,058)
Contractual services	10,221	20,005	15,000	5,005
Commodities	12,455	10,506	15,000	(4,494)
Capital outlay	6,002	6,340	15,000	(8,660)
Total Emergency Operations Center	92,552	101,905	123,112	(21,207)
Other agencies:				
Weather tower	15,430	8,222	10,790	(2,568)
Total public safety	**345,946**	**364,559**	**464,184**	**(99,625)**
Health and sanitation:				
Other agencies:				
Mental rehabilitation	2,750	2,750	2,750	-
Area mental health	26,250	26,250	26,250	-
Total other agencies	29,000	29,000	29,000	-
Total health and sanitation	**29,000**	**29,000**	**29,000**	**-**
Transfers out	**344,214**	**137,222**	**127,222**	**10,000**
Total expenditures	**$ 2,566,537**	**$ 2,396,406**	**$ 3,194,061**	**$ (797,655)**

SCHEDULE 5

KIOWA COUNTY, KANSAS
Reconciliation of 2021 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2022

2021 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 13,066,425
2021 taxes abated		(14,034)
2021 tax roll as adjusted		$ 13,052,391
2021 Tax Roll Accounted For:		
2021 current tax collections		$ 12,955,903
Delinquent taxes:		
Personal property tax warrants	$ 12,012	
Real estate taxes	84,476	96,488
2021 total tax roll		$ 13,052,391