ALLEN COUNTY, KANSAS

Independent Auditors' Report and
Regulatory Basis Financial Statement
With Supplementary Information

For the Year Ended December 31, 2022

Allen County, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2022

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Allen County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Allen County, Kansas (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County, as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County, as of December 31, 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* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statement" section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

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 opinion. 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 *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually, or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

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

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

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

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Allen County, Kansas, as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated December 13, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 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 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the County's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 11, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
September 11, 2023

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Allen County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 628,065	7,110,155	7,118,166	620,054	293,293	913,347
Special Purpose:						
Ambulance	340,697	1,466,303	1,806,888	112	6,848	6,960
Airport	474,723	433,190	975,402	(67,489)	206,562	139,073
Appraiser's Cost	50,367	393,521	393,330	50,558	12,307	62,865
BASE Grant		1,452,548	290,510	1,162,038		1,162,038
Conservation District	750	44,413	22,500	22,663		22,663
Direct Election	64,980	95,520	133,324	27,176	434	27,610
Health	2,589	112,908	115,000	497		497
Historical Society	2,160	49,715	51,500	375		375
Mental Health	3,624	154,263	156,660	1,227		1,227
Hospital Sales Tax	1,287,494	1,307,985	1,777,135	818,344	80,466	898,810
Intellectual Disabilities	2,022	68,386	70,000	408		408
Noxious Weed	102,942	79,594	107,053	75,483	1,642	77,125
Opioid Settlement		2,319		2,319		2,319
Road and Bridge	2,036,973	3,592,037	3,348,368	2,280,642	67,703	2,348,345
Rural Fire District No. 2		180,859	180,859			
Rural Fire District No. 3	826	39,964	40,660	130		130
Rural Fire District No. 4		83,233	83,233			
Service Program for the Elderly	144,231	181,554	218,319	107,466	4,633	112,099
General Transportation		37,551	33,129	4,422		4,422
Special Alcohol Program	31,369	11,681	10,000	33,050		33,050
Special Bridge	1,883,574	107,981	141,361	1,850,194	54,585	1,904,779
Special Liability	100,403	28,660	31,923	97,140		97,140
Special Park and Recreation	1,680	1,045	975	1,750		1,750
Sheriff VIN Fees	11,464	16,779	20,274	7,969	100	8,069
Special Equipment Reserve	40,508	9,900	38,180	12,228		12,228
Special Machinery	2,620,579	600,000	441,834	2,778,745	405,290	3,184,035
Sewer District No 1	148,815	16,447	4,719	160,543	496	161,039
Sewer District No 2	62,618	14,740	52,365	24,993	139	25,132
Emergency Telephone Service	112,498	92,755	95,864	109,389		109,389
Special Auto	10,578	98,844	82,828	26,594	1,204	27,798
Prosecuting Attorney Training	19,411	2,176	1,088	20,499		20,499
Special Law Enforcement Trust	19,476	12,322	2,229	29,569		29,569
Register of Deeds Technology	54,168	31,597	18,034	67,731	887	68,618
County Clerk Technology	6,034	3,266		9,300		9,300
County Treasurer Technology	15,886	3,266	2,527	16,625		16,625
Prosecuting Attorney Trust	10,516			10,516		10,516
Drug Court	31,572	295,123	293,723	32,972	24,229	57,201
Bond Supervising Fee		1,290		1,290		1,290
Prosecuting Attorney Check Fees	13,479	1,050		14,529		14,529
Shelter Grants		25,846	25,846			
American Rescue Plan	1,141,111	1,201,267	1,565,736	776,642		776,642

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

Allen County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Diversion Fees	132,857	19,601	26,280	126,178		126,178
Moderate Income Housing Grant		7,599	7,599			
Hazardous Material Grant	5,464		5,464			
911 Education Donation	3,426			3,426		3,426
Business:						
Solid Waste	5,652,170	2,327,122	1,397,440	6,581,852	31,032	6,612,884
Trusts:						
C.E.R.T. Donations	237			237		237
Sheriff Special Forfeiture Trust	3,456	675		4,131		4,131
Lee Murren Trust	8,655			8,655		8,655
LaHarpe Senior Center Trust	3,238			3,238		3,238
Iola Senior Center Trust	5,705			5,705		5,705
Moran Senior Center Trust	5			5		5
Employee Benefit Trust	1,092,845	1,148,758	1,021,658	1,219,945		1,219,945
Landfill Closure Trust	1,225,341	22,333	3,199	1,244,475		1,244,475
Wind Farm Contribution	300,000	250,000	185,000	365,000		365,000
Total Primary Government (1)	19,911,581	23,238,141	22,398,182	20,751,540	1,191,850	21,943,390

Composition of Cash:	
Cash and Cash Items on Hand	1,509
Certificates of Deposit	2,682,964
Demand Deposits	36,082,757
Less: Agency Funds	(16,823,838)
Adjustment for Rounding	(2)
Total Primary Government (1)	21,943,390

(1) Excluding Agency Funds

Note 1 Summary of Significant Accounting Policies

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

Reporting Entity

The County is a municipal corporation governed by an elected three-member Board of County Commissioners. This financial statement presents Allen County, Kansas, as a primary government only. The County has waived the application of generally accepted accounting principles and, as such, has not included any related municipal entities in this financial statement.

Basis of Accounting

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

The Kansas Municipal Audit and Accounting Guide 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 revenues 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 Kansas Municipal Audit and Accounting Guide 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.

Basis of Presentation

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 Regulatory Basis Fund Types comprise the financial activities of the County for the year ending December 31, 2022:

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

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

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

Agency Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. 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 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Reimbursed Expenses

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

Pension Plan

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in 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 municipality 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 held a revenue neutral rate hearing for the year ending December 31, 2022.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended December 31, 2022, the County amended the following funds, in the amounts indicated:

		Original Budget	Amended Budget
Airport Fund	$	530,409	949,039
Hospital Sales Tax Fund		850,000	1,987,494

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

BASE Grant Fund	County Treasurer Technology Fund
Opioid Settlement Fund	Prosecuting Attorney Trust Fund
General Transportation Fund	Drug Court Fund
Sheriff VIN Fees	Bond Supervising Fee Fund
Special Equipment Reserve Fund	Prosecuting Attorney Check Fees Fund
Special Machinery Fund	Shelter Grants Fund
Special Auto Fund	American Rescue Plan Fund
Prosecuting Attorney Training Fund	Diversion Fees Fund
Special Law Enforcement Trust Fund	Moderate Income Housing Grant Fund
Register of Deeds Technology Fund	Hazardous Material Grant Fund
County Clerk Technology Fund	911 Education Donation Fund

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.

Note 2 Deposits and Investments

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

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County had no investments at December 31, 2022 and held no investments throughout the year.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any peak periods.

At December 31, 2022, the carrying amount of the County's deposits was $38,765,721 and the bank balance was $39,350,627. Of the bank balance, $2,244,474 was covered by federal depository insurance and the remaining $37,106,153 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 3 Long-term Debt

Changes in the County's outstanding long-term debt, for the year ending December 31, 2022 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Lease Obligations:									
Jail Building Refinance	2.00-3.125%	12/10/2013	$ 1,720,000	2/01/2023	415,000		205,000	210,000	9,766
Hospital Facility Refinance	1.10-5.15%	12/01/2011	25,000,000	12/01/2036	21,765,000		1,365,000	20,400,000	856,257
Total Contractual Indebtedness					22,180,000	-	1,570,000	20,610,000	866,023

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

	Capital Lease Obligations	
	Principal	Interest
2023	$ 1,630,000	801,414
2024	1,480,000	736,792
2025	1,545,000	672,055
2026	1,610,000	603,870
2027	1,675,000	532,208
2028-2032	6,530,000	1,782,787
2033-2036	6,140,000	501,400
Total	20,610,000	5,630,526

The payments shown here are the total principal and interest payments due each year under the County's lease agreements with the Public Building Commission (See Note 9 below). However, under the provisions of an agreement with St. Luke's Health System, St. Luke's assumed responsibility for making the principal and interest payments on the Hospital Facility Lease as of July 1, 2020, with these payments being made from operating revenues of the Allen County Hospital, which became part of the St. Luke's Health System at that time. In the event that St. Luke's is unable to make these payments, the County is contingently liable for making the payments. See Note 9 below for further information.

Note 4 Interfund Transfers

Operating Transfers:

From	To	Regulatory Authority	Amount
General Fund	Ambulance Fund	Resolution	$ 442,168
Appraiser's Cost Fund	Special Equipment Reserve Fund	K.S.A. 19-119	9,900
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	600,000
Special Auto Fund	General Fund	K.S.A. 8-145	12,536
Hazardous Material Grant Fund	General Fund	K.S.A. 79-2958	5,464
Diversion Fees Fund	Drug Court Fund	Resolution	20,000

Note 5 Other Long-Term Obligations from Operations

Compensated Absences

The County's policies regarding vacation pay permit employees to accumulate a maximum of 168 hours of vacation time on their anniversary date (the date the vacation amounts reset), depending on longevity and varying by department. Policies prohibit payment for vacation time in lieu of time off, however, with special authority of the County Commission, employees may accumulate up to 224 hours of vacation time leave, again, depending on longevity and varying by department. Failure to use excess accrued vacation time can result in the loss of the excess hours. Accumulated, but unused, vacation time is paid to the employee on the date of employment termination.

The County’s policies regarding sick leave permit employees to accumulate a maximum of 720 hours sick leave. At the end of each year, hours over 720 are paid to the employee at 50% of the employee's rate of pay. If, at the time of termination, an employee has been employed with the County longer than five years, they are paid for 50% of this accumulated sick pay at the rate of pay in effect upon termination.

Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, 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 and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 8.90% for KPERS for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $732,953 for KPERS 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 $4,699,737. 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 these financial statements.

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

Note 6 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The Airport Fund has a deficit fund balance at December 31, 2022 in the amount of $67,489. This was caused by federal expenditures made in connection with a runway project at the Airport. These expenditures were reimbursed by a federal grant in 2023. This is not a violation of the Kansas Cash Basis Law.

Compliance with Kansas Budget Law

Expenditures and encumbrances exceeded the adopted budget in the following funds, in the amounts indicated:

Ambulance Fund	$	1,267,249
Airport Fund		26,363
Emergency Telephone Service Fund		4,864

As noted above, the Airport expenditures include items expended in anticipation of federal reimbursements which were received in 2023.

Compliance with Kansas Depository Security Law

No violations.

Note 7 Federally Assisted Programs – Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 8 Pending Litigation

The County is defendant in various lawsuits which fall under the coverage of the County's insurance carrier. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Note 9 Public Building Commission

During 2002, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. The original purpose of this PBC was to issue $2,900,000 in revenue bonds for the construction of a jail facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were secured by a Lease between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due. See Note 3, above, for further information on this lease agreement

In December, 2011, the PBC issued $10,000,000 in revenue bonds in connection with the construction of a new County Hospital. An additional $15,000,000 in revenue bonds were issued in January, 2012. In December, 2011, the County entered into a lease agreement with the PBC for the acquisition of the Hospital facility. In 2012, the County began levying a special sales tax, the proceeds of which were to be used, together with revenues generated by the Hospital and sales tax contributed by the City of Iola, to make rental payments in an amount sufficient for the PBC to retire the issued bonds. In the event the contributions from the Hospital and the City of Iola are insufficient to allow the PBC to make the required debt payments, the County is liable for any shortfall. In December, 2017, the PBC refinanced the outstanding bonds issued in 2011 and 2012. This resulted in a restructure of the lease agreement with the County as shown above.

Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included.

On July 1, 2020, St. Luke's Health System assumed management responsibilities for the Allen County Hospital, and also assumed responsibility for making the principal and interest payments under the lease agreement between the County and the Public Building Commission. At that time, the County discontinued using its sales tax to pay a portion of the principal and interest on the lease agreement, and, instead, will use those funds for repairs and maintenance on the hospital facility itself. This sales tax was renewed by the voters of the County in August, 2020 and extended through December 31, 2025. The City of Iola's sales tax, which had been used to pay a portion of the outstanding lease payments, expired in 2020 and was not renewed. The payments from St. Luke's Health System are placed into a trust account with Security Bank of Kansas City and used to make the required principal and interest payments on the lease agreement as they are due. A summary of the transactions for that trust account is shown below:

Escrow Bond Fund Balance, January 1, 2022	$	1,671,264
Received:		
Interest Income		29,397
Payments from St. Luke's Health System		2,217,075
Disbursed:		
Principal and Interest Payments on Lease		2,221,258
Escrow Bond Fund Balance, December 31, 2022		1,696,478

Note 10 Closure and Postclosure Care Costs of Landfill

The County currently operates a municipal solid waste landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The most recent engineering estimates of post closure costs over this thirty year period are in the amount of $4,304,519 and estimated cost for providing the cover of the landfill is $3,982,146 (including C/D Landfill and Tire Landfill) for a total closure and postclosure cost of $8,286,665. Engineering estimates place the total capacity of the landfill at 6,573,500 cubic yards, and previously used capacity is estimated at 1,808,105 cubic yards (27.51%). The total capacity only includes the area currently permitted to receive waste. The remaining 4,765,395 cubic yards (72.49%) of unused capacity has an estimated useful life of 67 years. These amounts are based on engineering estimates of what it would cost to perform all closure and postclosure care in 2022. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County prepares its financial statements on a regulatory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the County had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of $2,279,662 would have been recognized based on 27.51% of the estimated capacity of the landfill used to date. The current cost of closure and postclosure remaining to be recognized would have been $6,007,003.

As of December 31, 2022 the County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, however, they have levied a special countywide sales tax, approved by the voters of the County, to help provide funding sources for the landfill operation. The County is also receiving tipping fees from other counties in the surrounding area, which are disposing of their solid waste in the Allen County landfill. The County has established a trust fund to accumulate cash for the purpose of financing the closure and post closure costs of the municipal solid waste landfill. As of December 31, 2022, the trust fund has a balance of $1,244,475. The solid waste fund unencumbered cash balance as of December 31, 2022 was $6,581,852.

Note 11 Subsequent Events

The County has evaluated subsequent events through September 11, 2023, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Allen County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 7,205,505		7,205,505	7,118,166	(87,339)
Special Purpose:					
Ambulance	539,639		539,639	1,806,888	1,267,249
Airport	949,039		949,039	975,402	26,363
Appraiser's Cost	420,034		420,034	393,330	(26,704)
Conservation District	45,000		45,000	22,500	(22,500)
Direct Election	165,650		165,650	133,324	(32,326)
Health	115,000		115,000	115,000	
Historical Society	51,500		51,500	51,500	
Mental Health	156,660		156,660	156,660	
Hospital Sales Tax	1,987,494		1,987,494	1,777,135	(210,359)
Intellectual Disabilities	70,000		70,000	70,000	
Noxious Weed	129,809		129,809	107,053	(22,756)
Road and Bridge	4,506,923		4,506,923	3,348,368	(1,158,555)
Rural Fire District No. 2	182,900		182,900	180,859	(2,041)
Rural Fire District No. 3	40,660		40,660	40,660	
Rural Fire District No. 4	84,500		84,500	83,233	(1,267)
Service Program for the Elderly	310,948	10,000	320,948	218,319	(102,629)
Special Alcohol Program	21,890		21,890	10,000	(11,890)
Special Bridge	1,036,629		1,036,629	141,361	(895,268)
Special Liability	126,974		126,974	31,923	(95,051)
Special Park and Recreation	975		975	975	
Sewer District No 1	167,245		167,245	4,719	(162,526)
Sewer District No 2	96,763		96,763	52,365	(44,398)
Emergency Telephone Service	91,000		91,000	95,864	4,864
Business:					
Solid Waste	2,790,604		2,790,604	1,397,440	(1,393,164)
Totals	21,293,341	10,000	21,303,341	18,333,044	(2,970,297)

Allen 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 3,375,328	5,308,460	5,331,028	(22,568)
Motor Vehicle Tax	414,389	306,354	311,573	(5,219)
Recreational Vehicle Tax	7,259	5,280	5,109	171
Delinquent Tax	61,501	57,551	34,173	23,378
16/20 M Truck Tax	17,368	13,922	11,821	2,101
Countywide Sales Tax	676,070	720,392	650,000	70,392
Commercial Vehicle Fees	30,978	22,702	20,738	1,964
In Lieu of Tax	2,725	5,145	3,763	1,382
Mineral Production Tax	1,776	3,015		3,015
Watercraft Tax			673	(673)
Interest on Tax	107,812	82,029	75,000	7,029
Total Taxes	4,695,206	6,524,850	6,443,878	80,972
Intergovernmental				
Local Alcoholic Liquor Tax	918	1,045	1,018	27
Licenses, Fees, and Permits				
Mortgage Registration	92			
Officer Fees	109,974	107,020	100,000	7,020
Total Licenses, Fees, and Permits	110,066	107,020	100,000	7,020
Use of Money and Property				
Interest on Investments	18,133	301,844	100,000	201,844
Rent	4,080	3,680	7,500	(3,820)
Prisoner Board	77,550	99,346	50,000	49,346
Total Use of Money and Property	99,763	404,870	157,500	247,370
Transfers				
Operating Transfers In	6,496	18,000	5,000	13,000
Miscellaneous				
Other	71,138	54,370	30,000	24,370
Total Cash Receipts	4,983,587	7,110,155	6,737,396	372,759
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	90,862	94,743	93,321	1,422
Contractual Services	28,261	15,401	16,630	(1,229)
Commodities	72	2,740	50	2,690
Employee Benefits	45,321	50,249	47,141	3,108
Reimbursed Expense	(9,500)	(184)		(184)
Total County Commission	155,016	162,949	157,142	5,807
County Clerk				
Personal Services	128,637	145,249	149,343	(4,094)
Contractual Services	10,671	15,582	11,675	3,907
Commodities	304	6,668	2,500	4,168
Capital Outlay	342	235	2,000	(1,765)
Employee Benefits	47,964	51,629	53,435	(1,806)
Reimbursed Expense	(6)	(5,287)		(5,287)
Total County Clerk	187,912	214,076	218,953	(4,877)
County Treasurer				
Personal Services	163,503	171,788	181,822	(10,034)
Contractual Services	28,062	24,435	29,300	(4,865)
Commodities	4,464	5,242	5,050	192
Capital Outlay	406	756	6,500	(5,744)
Employee Benefits	64,451	65,646	66,800	(1,154)
Reimbursed Expense	(16)	(138)		(138)
Total County Treasurer	260,870	267,729	289,472	(21,743)

Allen 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)
County Attorney				
Personal Services	$ 257,129	287,843	277,147	10,696
Contractual Services	48,797	76,732	64,400	12,332
Commodities	3,171	3,395	6,000	(2,605)
Capital Outlay	4,474		7,500	(7,500)
Employee Benefits	86,613	89,701	101,617	(11,916)
Reimbursed Expense	(2,350)	(4,345)	(2,500)	(1,845)
Total County Attorney	397,834	453,326	454,164	(838)
Register of Deeds				
Personal Services	100,362	110,821	100,843	9,978
Contractual Services	1,467	2,797	3,858	(1,061)
Commodities	302	8	30	(22)
Capital Outlay	65	545	1,000	(455)
Employee Benefits	38,439	39,536	40,107	(571)
Total Register of Deeds	140,635	153,707	145,838	7,869
Indigent Attorney Fees				
Contractual Services	471,044	468,347	425,000	43,347
Reimbursed Expense	(46,260)	(48,876)		(48,876)
Total Indigent Attorney Fees	424,784	419,471	425,000	(5,529)
31st Judicial District				
Contractual Services	41,955	53,204	14,629	38,575
Reimbursed Expense	(29,305)	(38,608)		(38,608)
Total 31st Judicial District	12,650	14,596	14,629	(33)
District Court				
Contractual Services	31,884	33,004	49,965	(16,961)
Commodities	6,568	6,876	10,000	(3,124)
Capital Outlay	14,734	14,227	20,000	(5,773)
Reimbursed Expense	(1,457)	(2,195)		(2,195)
Total District Court	51,729	51,912	79,965	(28,053)
Courthouse General				
Personal Services	91,227	120,750	97,774	22,976
Contractual Services	261,109	311,621	266,977	44,644
Commodities	53,787	29,460	70,500	(41,040)
Capital Outlay	7,113		245,000	(245,000)
Employee Benefits	59,384	86,336	67,209	19,127
Reimbursed Expense	(5,207)	(2,725)		(2,725)
Total Courthouse General	467,413	545,442	747,460	(202,018)
GIS				
Contractual Services	7,024	7,024	8,900	(1,876)
Commodities			4,400	(4,400)
Capital Outlay	493	592		592
Total GIS	7,517	7,616	13,300	(5,684)
County Counselor				
Personal Services	82,904	87,377	84,432	2,945
Contractual Services	801	992	1,880	(888)
Commodities			26,294	(26,294)
Employee Benefits	24,323	25,361		25,361
Total County Counselor	108,028	113,730	112,606	1,124
Planning Commission				
Personal Services	19,217	20,412	25,368	(4,956)
Contractual Services	433	1,985	1,875	110
Commodities	219	214	300	(86)
Capital Outlay	716	821	200	621
Employee Benefits	6,270	7,242	8,966	(1,724)
Total Planning Commission	26,855	30,674	36,709	(6,035)

Allen 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)
Other General Government				
Contractual Services	$ 15,000	15,000	15,000	
Commodities		684	1,000	(316)
Total Other General Government	15,000	15,684	16,000	(316)
Total General Government	2,256,243	2,450,912	2,711,238	(260,326)
Public Safety				
Sheriff				
Personal Services	729,549	729,942	693,408	36,534
Contractual Services	196,228	193,696	140,450	53,246
Commodities	165,630	138,000	112,700	25,300
Capital Outlay	123,933	60,296	64,500	(4,204)
Employee Benefits	282,909	251,569	271,346	(19,777)
Reimbursed Expense	(108,426)	(34,076)		(34,076)
Total Sheriff	1,389,823	1,339,427	1,282,404	57,023
Jail				
Personal Services	649,170	767,796	687,134	80,662
Contractual Services	143,430	157,420	94,850	62,570
Commodities	215,026	235,647	183,000	52,647
Capital Outlay	956	2,701	39,500	(36,799)
Employee Benefits	275,791	301,221	328,210	(26,989)
Reimbursed Expense	(50,576)	(47,469)	(43,000)	(4,469)
Total Jail	1,233,797	1,417,316	1,289,694	127,622
Juvenile Detention				
Contractual Services	72,140	47,368	71,055	(23,687)
Juvenile Services				
Contractual Services	278	274		274
Reimbursed Expense	(60)	(15)		(15)
Total Juvenile Services	218	259		259
Inmate Medical				
Contractual Services	40,850	69,395	31,000	38,395
Commodities	46,513	11,520	44,000	(32,480)
Reimbursed Expense	(7,509)	(8,833)		(8,833)
Total Inmate Medical	79,854	72,082	75,000	(2,918)
Ambulance Service				
Operating Transfers Out		442,168		442,168
Emergency Preparedness				
Personal Services	47,715	50,456	45,977	4,479
Contractual Services	27,136	27,997	33,721	(5,724)
Commodities	966	2,103	11,363	(9,260)
Capital Outlay	18,128	5,601	1,410	4,191
Employee Benefits	18,799	19,284	19,803	(519)
Reimbursed Expense	(23,254)	(25,081)	(23,254)	(1,827)
Total Emergency Preparedness	89,490	80,360	89,020	(8,660)
Dispatch				
Personal Services	457,692	495,103	532,933	(37,830)
Contractual Services	118,179	103,952	107,563	(3,611)
Commodities	4,559	5,417	11,744	(6,327)
Capital Outlay	12,540	15,239	10,809	4,430
Employee Benefits	167,940	176,839	205,076	(28,237)
Reimbursed Expense	(33,336)	(6,116)		(6,116)
Total Dispatch	727,574	790,434	868,125	(77,691)
Total Public Safety	3,592,896	4,189,414	3,675,298	514,116
Health				
Coroner				
Contractual Services	27,291	45,593	50,000	(4,407)
Hospital Development				
Contractual Services	40,373	14,096		14,096
Total Health	67,664	59,689	50,000	9,689

Allen 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)
Agriculture				
Agricultural Appropriations				
Contractual Services	$ 20,000	20,000	20,000	
Capital Outlay			35,858	(35,858)
Total Agricultural Appropriations	20,000	20,000	55,858	(35,858)
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	146,690	153,385	153,385	
Economic Development				
Other Economic Development				
Contractual Services	28,628	30,000	30,000	
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Contractual Services			33,776	(33,776)
Capital Expenditures				
Construction				
Contractual Services	10,141			
Commodities	11,025			
Capital Outlay			281,185	(281,185)
Reimbursed Expense	(20,000)			
Total Construction	1,166		281,185	(281,185)
Debt Service				
Lease Purchase Agreements				
Principal and Interest	210,894	214,766	214,765	1
Transfers				
Operating Transfers Out	6,160			
Total Expenditures and Transfers	6,330,341	7,118,166	7,205,505	(87,339)
Receipts Over (Under) Expenditures and Transfers	(1,346,754)	(8,011)		
Unencumbered Cash, Beginning	1,974,819	628,065		
Unencumbered Cash, Ending	628,065	620,054		

Allen 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 593,029	112,122	112,682	(560)
Motor Vehicle Tax	45,228	53,821	54,738	(917)
Recreational Vehicle Tax	792	928	897	31
Delinquent Tax	6,115	6,637	6,004	633
16/20 M Truck Tax	1,778	1,519	2,077	(558)
Commercial Vehicle Fees	3,381	3,988	3,643	345
In Lieu of Tax	479	109	661	(552)
Watercraft Tax			118	(118)
Total Taxes	650,802	179,124	180,820	(1,696)
Licenses, Fees, and Permits				
Service Fees	8,100	845,011	35,000	810,011
Transfers				
Operating Transfers In		442,168		442,168
Miscellaneous				
Other	3,600			
Total Cash Receipts	662,502	1,466,303	215,820	1,250,483
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	47,784	27,162	41,389	(14,227)
Contractual Services	330,881	1,774,654	483,800	1,290,854
Commodities	349	73	800	(727)
Capital Outlay	230,882		200	(200)
Employee Benefits	15,949	4,999	13,450	(8,451)
Reimbursed Expense	(233)			
Total Expenditures and Transfers	625,612	1,806,888	539,639	1,267,249
Receipts Over (Under) Expenditures and Transfers	36,890	(340,585)		
Unencumbered Cash, Beginning	303,807	340,697		
Unencumbered Cash, Ending	340,697	112		

Allen County, Kansas
Airport 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 283,514	91,293	91,740	(447)
Motor Vehicle Tax	20,237	25,730	26,169	(439)
Recreational Vehicle Tax	354	443	429	14
Delinquent Tax	1,954	2,614	2,870	(256)
16/20 M Truck Tax	14	679	993	(314)
Commercial Vehicle Fees	1,513	1,907	1,742	165
In Lieu of Tax	229	89	316	(227)
Watercraft Tax			57	(57)
Total Taxes	307,815	122,755	124,316	(1,561)
Use of Money and Property				
Rent	55,024	38,093	50,000	(11,907)
Miscellaneous				
Sale of Fuel	242,425	272,342	300,000	(27,658)
Total Cash Receipts	605,264	433,190	474,316	(41,126)
Expenditures and Transfers				
Public Works				
Airport				
Personal Services	34,438	35,335	33,700	1,635
Contractual Services	71,458	644,585	300,000	344,585
Commodities	241,115	334,583	400,000	(65,417)
Capital Outlay	13,792		270,241	(270,241)
Employee Benefits	16,662	16,643	16,598	45
Reimbursed Expense	(34,502)	(55,744)	(71,500)	15,756
Total Expenditures and Transfers	342,963	975,402	949,039	26,363
Receipts Over (Under) Expenditures and Transfers	262,301	(542,212)		
Unencumbered Cash, Beginning	212,422	474,723		
Unencumbered Cash, Ending	474,723	(67,489)		

Allen County, Kansas
Appraiser's Cost 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 313,058	356,554	358,063	(1,509)
Motor Vehicle Tax	32,492	28,414	28,897	(483)
Recreational Vehicle Tax	569	490	474	16
Delinquent Tax	4,460	4,520	3,169	1,351
16/20 M Truck Tax	1,186	1,092	1,096	(4)
Commercial Vehicle Fees	2,429	2,105	1,923	182
In Lieu of Tax	253	346	349	(3)
Watercraft Tax			62	(62)
Total Cash Receipts	354,447	393,521	394,033	(512)
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	246,645	246,849	253,794	(6,945)
Contractual Services	33,427	35,590	57,350	(21,760)
Commodities	7,611	7,172	11,000	(3,828)
Capital Outlay	1,708	3,299	4,500	(1,201)
Employee Benefits	94,030	90,520	93,390	(2,870)
Operating Transfers Out		9,900		9,900
Total Expenditures and Transfers	383,421	393,330	420,034	(26,704)
Receipts Over (Under) Expenditures and Transfers	(28,974)	191		
Unencumbered Cash, Beginning	79,341	50,367		
Unencumbered Cash, Ending	50,367	50,558		

Allen County, Kansas
BASE Grant Fund
Summary 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
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$	1,452,548
Total Cash Receipts		1,452,548
Expenditures and Transfers		
Public Works		
Airport		
Contractual Services		290,510
Total Expenditures and Transfers		290,510
Receipts Over (Under) Expenditures and Transfers		1,162,038
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		1,162,038

Allen County, Kansas
Conservation 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 35,812	40,220	40,415	(195)
Motor Vehicle Tax	3,324	3,250	3,306	(56)
Recreational Vehicle Tax	58	56	54	2
Delinquent Tax	465	495	363	132
16/20 M Truck Tax	123	112	125	(13)
Commercial Vehicle Fees	248	241	220	21
In Lieu of Tax	29	39	40	(1)
Watercraft Tax			7	(7)
Total Cash Receipts	40,059	44,413	44,530	(117)
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	40,000	22,500	45,000	(22,500)
Total Expenditures and Transfers	40,000	22,500	45,000	(22,500)
Receipts Over (Under) Expenditures and Transfers	59	21,913		
Unencumbered Cash, Beginning	691	750		
Unencumbered Cash, Ending	750	22,663		

Allen County, Kansas
Direct Election 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 131,879	80,291	80,674	(383)
Motor Vehicle Tax	10,920	11,969	12,173	(204)
Recreational Vehicle Tax	191	206	200	6
Delinquent Tax	1,700	1,722	1,335	387
16/20 M Truck Tax	528	367	462	(95)
Commercial Vehicle Fees	816	887	810	77
In Lieu of Tax	106	78	147	(69)
Watercraft Tax			26	(26)
Total Cash Receipts	146,140	95,520	95,827	(307)
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	76,325	70,806	61,508	9,298
Contractual Services	28,488	29,477	56,050	(26,573)
Commodities	46	6,416	4,100	2,316
Capital Outlay	3,521	3,634	14,000	(10,366)
Employee Benefits	29,262	23,738	29,992	(6,254)
Reimbursed Expense	(2,108)	(747)		(747)
Total Expenditures and Transfers	135,534	133,324	165,650	(32,326)
Receipts Over (Under) Expenditures and Transfers	10,606	(37,804)		
Unencumbered Cash, Beginning	54,374	64,980		
Unencumbered Cash, Ending	64,980	27,176		

Allen County, Kansas
EMS Tax Lid Reserve Fund
Summary 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
Cash Receipts		
None	$	
Expenditures and Transfers		
Public Safety		
Dispatch		
Contractual Services	25,981	
Total Expenditures and Transfers	25,981	
Receipts Over (Under) Expenditures and Transfers	(25,981)	
Unencumbered Cash, Beginning	25,981	
Unencumbered Cash, Ending		

Allen County, Kansas
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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 104,451	100,845	101,269	(424)
Motor Vehicle Tax	8,343	9,480	9,641	(161)
Recreational Vehicle Tax	146	163	158	5
Delinquent Tax	1,213	1,340	1,057	283
16/20 M Truck Tax	309	280	366	(86)
Commercial Vehicle Fees	624	702	642	60
In Lieu of Tax	84	98	116	(18)
Watercraft Tax			21	(21)
Total Cash Receipts	115,170	112,908	113,270	(362)
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	115,000	115,000	115,000	
Total Expenditures and Transfers	115,000	115,000	115,000	
Receipts Over (Under) Expenditures and Transfers	170	(2,092)		
Unencumbered Cash, Beginning	2,419	2,589		
Unencumbered Cash, Ending	2,589	497		

Allen County, Kansas
Historical Society 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 46,184	44,330	44,563	(233)
Motor Vehicle Tax	4,392	4,192	4,263	(71)
Recreational Vehicle Tax	77	72	70	2
Delinquent Tax	580	619	468	151
16/20 M Truck Tax	155	148	162	(14)
Commercial Vehicle Fees	328	311	284	27
In Lieu of Tax	37	43	51	(8)
Watercraft Tax			9	(9)
Total Cash Receipts	51,753	49,715	49,870	(155)
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	51,500	51,500	51,500	
Total Expenditures and Transfers	51,500	51,500	51,500	
Receipts Over (Under) Expenditures and Transfers	253	(1,785)		
Unencumbered Cash, Beginning	1,907	2,160		
Unencumbered Cash, Ending	2,160	375		

Allen County, Kansas
Mental 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 138,269	138,130	138,717	(587)
Motor Vehicle Tax	12,815	12,549	12,763	(214)
Recreational Vehicle Tax	225	216	209	7
Delinquent Tax	1,793	1,873	1,400	473
16/20 M Truck Tax	459	431	484	(53)
Commercial Vehicle Fees	958	930	849	81
In Lieu of Tax	112	134	154	(20)
Watercraft Tax			28	(28)
Total Cash Receipts	154,631	154,263	154,604	(341)
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	153,588	156,660	156,660	
Total Expenditures and Transfers	153,588	156,660	156,660	
Receipts Over (Under) Expenditures and Transfers	1,043	(2,397)		
Unencumbered Cash, Beginning	2,581	3,624		
Unencumbered Cash, Ending	3,624	1,227		

Allen County, Kansas
Hospital Sales Tax 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Countywide Sales Tax	$ 633,440	671,692	700,000	(28,308)
Intergovernmental				
Contracts with Other Governments	29,006			
Miscellaneous				
Other	902,329	636,293		636,293
Total Cash Receipts	1,564,775	1,307,985	700,000	607,985
Expenditures and Transfers				
Health				
Hospital Development				
Contractual Services	113,719	1,527,768	1,620,131	(92,363)
Commodities	3,500	2,202	5,000	(2,798)
Capital Outlay	473,333	247,165	362,363	(115,198)
Total Expenditures and Transfers	590,552	1,777,135	1,987,494	(210,359)
Receipts Over (Under) Expenditures and Transfers	974,223	(469,150)		
Unencumbered Cash, Beginning	313,271	1,287,494		
Unencumbered Cash, Ending	1,287,494	818,344		

Allen County, Kansas
Law Enforcement Tax Lid Reserve Fund
Summary 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
Cash Receipts		
None	$	
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	82,248	
Total Expenditures and Transfers	82,248	
Receipts Over (Under) Expenditures and Transfers	(82,248)	
Unencumbered Cash, Beginning	82,248	
Unencumbered Cash, Ending		

Allen County, Kansas
Intellectual Disabilities 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 62,668	61,065	61,290	(225)
Motor Vehicle Tax	5,861	5,688	5,785	(97)
Recreational Vehicle Tax	103	98	95	3
Delinquent Tax	837	858	634	224
16/20 M Truck Tax	217	197	219	(22)
Commercial Vehicle Fees	438	421	385	36
In Lieu of Tax	51	59	70	(11)
Watercraft Tax			12	(12)
Total Cash Receipts	70,175	68,386	68,490	(104)
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	70,000	70,000	70,000	
Total Expenditures and Transfers	70,000	70,000	70,000	
Receipts Over (Under) Expenditures and Transfers	175	(1,614)		
Unencumbered Cash, Beginning	1,847	2,022		
Unencumbered Cash, Ending	2,022	408		

Allen 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 81,569	70,018	70,279	(261)
Motor Vehicle Tax	8,249	7,403	7,529	(126)
Recreational Vehicle Tax	144	128	123	5
Delinquent Tax	1,215	1,151	826	325
16/20 M Truck Tax	308	277	286	(9)
Commercial Vehicle Fees	617	549	501	48
In Lieu of Tax	66	68	91	(23)
Watercraft Tax			16	(16)
Total Cash Receipts	92,168	79,594	79,651	(57)
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	50,201	35,666	56,858	(21,192)
Contractual Services	8,829	11,239	13,150	(1,911)
Commodities	61,272	95,559	90,500	5,059
Employee Benefits	19,242	11,562	19,371	(7,809)
Reimbursed Expense	(63,654)	(46,973)	(50,070)	3,097
Total Expenditures and Transfers	75,890	107,053	129,809	(22,756)
Receipts Over (Under) Expenditures and Transfers	16,278	(27,459)		
Unencumbered Cash, Beginning	86,664	102,942		
Unencumbered Cash, Ending	102,942	75,483		

Allen County, Kansas
Opioid Settlement Fund
Summary 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
Cash Receipts		
Miscellaneous		
Other	$	2,319
Total Cash Receipts		2,319
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		2,319
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		2,319

Allen 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 3,395,032	2,353,865	2,363,952	(10,087)
Motor Vehicle Tax	259,805	308,121	313,370	(5,249)
Recreational Vehicle Tax	4,551	5,311	5,138	173
Delinquent Tax	34,224	39,325	34,370	4,955
16/20 M Truck Tax	7,039	8,726	11,889	(3,163)
Commercial Vehicle Fees	19,422	22,833	20,857	1,976
In Lieu of Tax	2,741	2,282	3,784	(1,502)
Watercraft Tax			677	(677)
Total Taxes	3,722,814	2,740,463	2,754,037	(13,574)
Intergovernmental				
Special City & County Highway	572,997	537,792	514,492	23,300
Equalization and Adjustment	26,069	11,589		11,589
Federal Disaster Assistance		267,056		267,056
State Disaster Assistance		35,137		35,137
Total Intergovernmental	599,066	851,574	514,492	337,082
Total Cash Receipts	4,321,880	3,592,037	3,268,529	323,508
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	961,937	1,063,739	1,036,021	27,718
Contractual Services	190,116	301,707	356,800	(55,093)
Commodities	1,496,107	1,218,379	1,272,700	(54,321)
Capital Outlay	403,864	110,786	1,489,280	(1,378,494)
Employee Benefits	398,626	435,730	446,222	(10,492)
Operating Transfers Out	600,000	600,000		600,000
Reimbursed Expense	(226,645)	(381,973)	(94,100)	(287,873)
Total Expenditures and Transfers	3,824,005	3,348,368	4,506,923	(1,158,555)
Receipts Over (Under) Expenditures and Transfers	497,875	243,669		
Unencumbered Cash, Beginning	1,539,098	2,036,973		
Unencumbered Cash, Ending	2,036,973	2,280,642		

Allen County, Kansas
Rural Fire District No. 2 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 150,502	158,373	161,004	(2,631)
Motor Vehicle Tax	19,166	18,300	18,616	(316)
Recreational Vehicle Tax	391	354	333	21
Delinquent Tax	2,145	1,774	1,020	754
16/20 M Truck Tax	887	831	803	28
Commercial Vehicle Fees	1,176	1,227	1,066	161
Watercraft Tax			58	(58)
Total Cash Receipts	174,267	180,859	182,900	(2,041)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	174,267	180,859	182,900	(2,041)
Total Expenditures and Transfers	174,267	180,859	182,900	(2,041)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Allen County, Kansas
Rural Fire District No. 3 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 34,867	36,462	36,848	(386)
Motor Vehicle Tax	3,080	2,856	2,903	(47)
Recreational Vehicle Tax	50	60	48	12
Delinquent Tax	1,126	282	500	(218)
16/20 M Truck Tax	232	203	259	(56)
Commercial Vehicle Fees	316	101	94	7
Watercraft Tax			8	(8)
Total Cash Receipts	39,671	39,964	40,660	(696)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	38,845	40,660	40,660	
Total Expenditures and Transfers	38,845	40,660	40,660	
Receipts Over (Under) Expenditures and Transfers	826	(696)		
Unencumbered Cash, Beginning		826		
Unencumbered Cash, Ending	826	130		

Allen County, Kansas
Rural Fire District No. 4 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 76,272	78,328	79,408	(1,080)
Motor Vehicle Tax	3,326	3,853	3,757	96
Recreational Vehicle Tax	69	77	77	
Delinquent Tax	30	528	350	178
16/20 M Truck Tax	238	273	275	(2)
Commercial Vehicle Fees	256	174	195	(21)
Watercraft Tax			6	(6)
Total Cash Receipts	80,191	83,233	84,068	(835)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	80,626	83,233	84,500	(1,267)
Total Expenditures and Transfers	80,626	83,233	84,500	(1,267)
Receipts Over (Under) Expenditures and Transfers	(435)			
Unencumbered Cash, Beginning	435			
Unencumbered Cash, Ending				

Allen County, Kansas
Service Program for the Elderly 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 142,107	146,643	147,251	(608)
Motor Vehicle Tax	13,349	12,897	13,117	(220)
Recreational Vehicle Tax	234	222	215	7
Delinquent Tax	1,884	1,954	1,439	515
16/20 M Truck Tax	481	448	498	(50)
Commercial Vehicle Fees	998	956	873	83
In Lieu of Tax	115	142	158	(16)
Watercraft Tax			28	(28)
Total Taxes	159,168	163,262	163,579	(317)
Intergovernmental				
State Grant	15,000	10,000		10,000
Use of Money and Property				
Rent	325	2,017	500	1,517
Miscellaneous				
Donations and Contributions	10,824	6,275		6,275
Total Cash Receipts	185,317	181,554	164,079	17,475
Expenditures and Transfers				
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Personal Services	41,676	57,522	75,000	(17,478)
Contractual Services	49,335	84,129	113,510	(29,381)
Commodities	53,746	53,247	84,000	(30,753)
Capital Outlay	94,785		16,500	(16,500)
Employee Benefits	16,492	23,421	21,938	1,483
Total Other Soc. Serv. for Aged and Poor	256,034	218,319	310,948	(92,629)
Budget Credit			10,000	(10,000)
Total Expenditures and Transfers	256,034	218,319	320,948	(102,629)
Receipts Over (Under) Expenditures and Transfers	(70,717)	(36,765)		
Unencumbered Cash, Beginning	214,948	144,231		
Unencumbered Cash, Ending	144,231	107,466		

Allen County, Kansas
General Transportation Fund
Summary 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
Cash Receipts		
Intergovernmental		
Contracts with Other Governments	$	37,551
Transfers		
Operating Transfers In	6,160	
Total Cash Receipts	6,160	37,551
Expenditures and Transfers		
Social Services for Aged and Poor		
Other Soc. Serv. for Aged and Poor		
Personal Services	18,308	18,157
Contractual Services	25,690	3,177
Commodities	4,632	3,049
Employee Benefits	8,064	10,336
Reimbursed Expense	(50,534)	(1,590)
Total Expenditures and Transfers	6,160	33,129
Receipts Over (Under) Expenditures and Transfers		4,422
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		4,422

Allen County, Kansas
Special Alcohol Program 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 12,941	11,681	11,040	641
Total Cash Receipts	12,941	11,681	11,040	641
Expenditures and Transfers				
Health				
Other Health				
Contractual Services		10,000	21,890	(11,890)
Total Expenditures and Transfers		10,000	21,890	(11,890)
Receipts Over (Under) Expenditures and Transfers	12,941	1,681		
Unencumbered Cash, Beginning	18,428	31,369		
Unencumbered Cash, Ending	31,369	33,050		

Allen 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 215,037	84,544	84,951	(407)
Motor Vehicle Tax		19,514	19,846	(332)
Recreational Vehicle Tax		336	325	11
Delinquent Tax	1,778	2,059	2,177	(118)
16/20 M Truck Tax	223		753	(753)
Commercial Vehicle Fees		1,446	1,321	125
In Lieu of Tax	174	82	240	(158)
Watercraft Tax			43	(43)
Total Cash Receipts	217,212	107,981	109,656	(1,675)
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	40,337	53,131	65,891	(12,760)
Contractual Services	4,390	4,677	47,050	(42,373)
Commodities	12,349	8,780	82,287	(73,507)
Capital Outlay		52,000	808,954	(756,954)
Employee Benefits	20,061	22,773	32,447	(9,674)
Total Expenditures and Transfers	77,137	141,361	1,036,629	(895,268)
Receipts Over (Under) Expenditures and Transfers	140,075	(33,380)		
Unencumbered Cash, Beginning	1,743,499	1,883,574		
Unencumbered Cash, Ending	1,883,574	1,850,194		

Allen County, Kansas
Special Liability 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 11,228	27,305	27,430	(125)
Motor Vehicle Tax		1,019	1,036	(17)
Recreational Vehicle Tax		18	17	1
Delinquent Tax	182	217	114	103
16/20 M Truck Tax	143		39	(39)
Commercial Vehicle Fees		75	69	6
In Lieu of Tax	9	26	13	13
Watercraft Tax			2	(2)
Total Cash Receipts	11,562	28,660	28,720	(60)
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	28,711	31,923	126,974	(95,051)
Total Expenditures and Transfers	28,711	31,923	126,974	(95,051)
Receipts Over (Under) Expenditures and Transfers	(17,149)	(3,263)		
Unencumbered Cash, Beginning	117,552	100,403		
Unencumbered Cash, Ending	100,403	97,140		

Allen County, Kansas
Special Park and Recreation 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 919	1,045	1,017	28
Total Cash Receipts	919	1,045	1,017	28
Expenditures and Transfers				
Culture and Recreation				
Contractual Services		1,000	975	25
Commodities		66		66
Reimbursed Expense		(91)		(91)
Total Expenditures and Transfers		975	975	
Receipts Over (Under) Expenditures and Transfers	919	70		
Unencumbered Cash, Beginning	761	1,680		
Unencumbered Cash, Ending	1,680	1,750		

Allen County, Kansas
Sheriff VIN Fees Fund
Summary 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
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 18,760	16,779
Total Cash Receipts	18,760	16,779
Expenditures and Transfers		
Public Safety		
Sheriff		
Commodities	24,399	20,274
Total Expenditures and Transfers	24,399	20,274
Receipts Over (Under) Expenditures and Transfers	(5,639)	(3,495)
Unencumbered Cash, Beginning	17,103	11,464
Unencumbered Cash, Ending	11,464	7,969

Allen County, Kansas
Special Equipment Reserve Fund
Summary 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
Cash Receipts		
Transfers		
Operating Transfers In	$	9,900
Total Cash Receipts		9,900
Expenditures and Transfers		
General Government		
Capital Outlay		38,180
Total Expenditures and Transfers		38,180
Receipts Over (Under) Expenditures and Transfers		(28,280)
Unencumbered Cash, Beginning	40,508	40,508
Unencumbered Cash, Ending	40,508	12,228

Allen County, Kansas
Special Machinery Fund
Summary 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
Cash Receipts			
Transfers			
Operating Transfers In	$	600,000	600,000
Total Cash Receipts		600,000	600,000
Expenditures and Transfers			
Public Works			
Capital Outlay		88,161	441,834
Total Expenditures and Transfers		88,161	441,834
Receipts Over (Under) Expenditures and Transfers		511,839	158,166
Unencumbered Cash, Beginning		2,108,740	2,620,579
Unencumbered Cash, Ending		2,620,579	2,778,745

Allen County, Kansas
Sewer District No 1 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 12,875	13,262	13,310	(48)
Motor Vehicle Tax	3,652	3,150	3,314	(164)
Recreational Vehicle Tax	30	24	34	(10)
Delinquent Tax	54	11	7	4
Watercraft Tax			2	(2)
Total Cash Receipts	16,611	16,447	16,667	(220)
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Personal Services	1,800	1,800	3,000	(1,200)
Contractual Services	1,829	2,154	3,000	(846)
Commodities	9,989		10,000	(10,000)
Capital Outlay			150,245	(150,245)
Employee Benefits	742	765	1,000	(235)
Total Expenditures and Transfers	14,360	4,719	167,245	(162,526)
Receipts Over (Under) Expenditures and Transfers	2,251	11,728		
Unencumbered Cash, Beginning	146,564	148,815		
Unencumbered Cash, Ending	148,815	160,543		

Allen County, Kansas
Sewer District No 2 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 11,043	11,219	11,402	(183)
Motor Vehicle Tax	3,628	3,277	4,183	(906)
Recreational Vehicle Tax	54	50	57	(7)
Delinquent Tax		133	75	58
Commercial Vehicle Fees	89	61	134	(73)
Watercraft Tax			5	(5)
Total Cash Receipts	14,814	14,740	15,856	(1,116)
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	23,287	51,805	91,763	(39,958)
Commodities	840	560	5,000	(4,440)
Total Expenditures and Transfers	24,127	52,365	96,763	(44,398)
Receipts Over (Under) Expenditures and Transfers	(9,313)	(37,625)		
Unencumbered Cash, Beginning	71,931	62,618		
Unencumbered Cash, Ending	62,618	24,993		

Allen County, Kansas
Emergency Telephone 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 91,341	92,703	81,750	10,953
Use of Money and Property				
Interest on Investments		52		52
Total Cash Receipts	91,341	92,755	81,750	11,005
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	88,657	95,864	70,000	25,864
Commodities			21,000	(21,000)
Total Expenditures and Transfers	88,657	95,864	91,000	4,864
Receipts Over (Under) Expenditures and Transfers	2,684	(3,109)		
Unencumbered Cash, Beginning	109,814	112,498		
Unencumbered Cash, Ending	112,498	109,389		

Allen County, Kansas
Special Auto Fund
Summary 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
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	105,522	98,844
Total Cash Receipts		105,522	98,844
Expenditures and Transfers			
General Government			
County Treasurer			
Personal Services		59,744	45,639
Contractual Services		3,778	2,575
Commodities		3,593	838
Employee Benefits		26,640	21,240
Operating Transfers Out		6,496	12,536
Total Expenditures and Transfers		100,251	82,828
Receipts Over (Under) Expenditures and Transfers		5,271	16,016
Unencumbered Cash, Beginning		5,307	10,578
Unencumbered Cash, Ending		10,578	26,594

Allen County, Kansas
Prosecuting Attorney Training Fund
Summary 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
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,434	2,176
Total Cash Receipts	3,434	2,176
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,561	1,088
Total Expenditures and Transfers	1,561	1,088
Receipts Over (Under) Expenditures and Transfers	1,873	1,088
Unencumbered Cash, Beginning	17,538	19,411
Unencumbered Cash, Ending	19,411	20,499

Allen County, Kansas
Special Law Enforcement Trust Fund
Summary 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
Cash Receipts		
Intergovernmental		
Drug Control Tax	$ 494	
Licenses, Fees, and Permits		
Officer Fees	12,003	12,322
Total Cash Receipts	12,497	12,322
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	7,438	1,100
Commodities	3,939	1,129
Total Expenditures and Transfers	11,377	2,229
Receipts Over (Under) Expenditures and Transfers	1,120	10,093
Unencumbered Cash, Beginning	18,356	19,476
Unencumbered Cash, Ending	19,476	29,569

Allen County, Kansas
Register of Deeds Technology Fund
Summary 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
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 25,672	31,597
Total Cash Receipts	25,672	31,597
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	13,464	15,553
Capital Outlay	1,092	2,481
Total Expenditures and Transfers	14,556	18,034
Receipts Over (Under) Expenditures and Transfers	11,116	13,563
Unencumbered Cash, Beginning	43,052	54,168
Unencumbered Cash, Ending	54,168	67,731

Allen County, Kansas
County Clerk Technology Fund
Summary 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
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	3,564	3,266
Total Cash Receipts		3,564	3,266
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		3,564	3,266
Unencumbered Cash, Beginning		2,470	6,034
Unencumbered Cash, Ending		6,034	9,300

Allen County, Kansas
County Treasurer Technology Fund
Summary 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
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	3,564	3,266
Total Cash Receipts		3,564	3,266
Expenditures and Transfers			
General Government			
County Treasurer			
Contractual Services		573	1,762
Commodities			765
Total Expenditures and Transfers		573	2,527
Receipts Over (Under) Expenditures and Transfers		2,991	739
Unencumbered Cash, Beginning		12,895	15,886
Unencumbered Cash, Ending		15,886	16,625

Allen County, Kansas
Prosecuting Attorney Trust Fund
Summary 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
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		10,516	10,516
Unencumbered Cash, Ending		10,516	10,516

Allen County, Kansas
Drug Court Fund
Summary 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
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 193,201	260,073
Transfers		
Operating Transfers In	10,000	20,000
Miscellaneous		
Donations and Contributions	2,100	15,050
Total Cash Receipts	205,301	295,123
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	4,423	9,587
Contractual Services	200,582	283,481
Commodities	671	160
Employee Benefits	730	1,573
Reimbursed Expense	(107)	(1,078)
Total Expenditures and Transfers	206,299	293,723
Receipts Over (Under) Expenditures and Transfers	(998)	1,400
Unencumbered Cash, Beginning	32,570	31,572
Unencumbered Cash, Ending	31,572	32,972

Allen County, Kansas
Bond Supervising Fee Fund
Summary 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
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$		1,290
Total Cash Receipts			1,290
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			1,290
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending			1,290

Allen County, Kansas
Prosecuting Attorney Check Fees Fund
Summary 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
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 425	1,050
Total Cash Receipts	425	1,050
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	425	1,050
Unencumbered Cash, Beginning	13,054	13,479
Unencumbered Cash, Ending	13,479	14,529

Allen County, Kansas
Shelter Grants Fund
Summary 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
Cash Receipts			
Intergovernmental			
Federal Financial Assistance	$	78,155	25,846
Total Cash Receipts		78,155	25,846
Expenditures and Transfers			
Public Safety			
Contractual Services		78,155	25,846
Total Expenditures and Transfers		78,155	25,846
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending			

Allen County, Kansas
American Rescue Plan Fund
Summary 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
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 1,201,267	1,201,267
Total Cash Receipts	1,201,267	1,201,267
Expenditures and Transfers		
General Government		
Contractual Services	60,156	394,779
Commodities		31,040
Capital Outlay		1,142,417
Reimbursed Expense		(2,500)
Total Expenditures and Transfers	60,156	1,565,736
Receipts Over (Under) Expenditures and Transfers	1,141,111	(364,469)
Unencumbered Cash, Beginning		1,141,111
Unencumbered Cash, Ending	1,141,111	776,642

Allen County, Kansas
Diversion Fees Fund
Summary 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
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 18,404	19,601
Total Cash Receipts	18,404	19,601
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	3,586	6,280
Commodities	100	
Total County Attorney	3,686	6,280
Transfers		
Operating Transfers Out	10,000	20,000
Total Expenditures and Transfers	13,686	26,280
Receipts Over (Under) Expenditures and Transfers	4,718	(6,679)
Unencumbered Cash, Beginning	128,139	132,857
Unencumbered Cash, Ending	132,857	126,178

Allen County, Kansas
Moderate Income Housing Grant Fund
Summary 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
Cash Receipts		
Intergovernmental		
State Grant	$	7,599
Total Cash Receipts		7,599
Expenditures and Transfers		
General Government		
Contractual Services		7,500
Commodities		99
Total Expenditures and Transfers		7,599
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Allen County, Kansas
Hazardous Material Grant Fund
Summary 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
Cash Receipts		
None	$	
Expenditures and Transfers		
Public Safety		
Emergency Preparedness		
Operating Transfers Out		5,464
Total Expenditures and Transfers		5,464
Receipts Over (Under) Expenditures and Transfers		(5,464)
Unencumbered Cash, Beginning	5,464	5,464
Unencumbered Cash, Ending	5,464	

Allen County, Kansas
911 Education Donation Fund
Summary 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
Cash Receipts		
Miscellaneous		
Other	$ 111	
Total Cash Receipts	111	
Expenditures and Transfers		
Public Safety		
Dispatch		
Contractual Services	679	
Commodities	2,196	
Total Expenditures and Transfers	2,875	
Receipts Over (Under) Expenditures and Transfers	(2,764)	
Unencumbered Cash, Beginning	6,190	3,426
Unencumbered Cash, Ending	3,426	3,426

Allen 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	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Countywide Sales Tax	$ 1,266,882	1,343,385	1,025,000	318,385
Licenses, Fees, and Permits				
Service Fees	1,174,108	967,591	650,000	317,591
Miscellaneous				
Other	4,205	16,146		16,146
Total Cash Receipts	2,445,195	2,327,122	1,675,000	652,122
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	334,022	348,060	319,530	28,530
Contractual Services	238,814	239,165	468,000	(228,835)
Commodities	287,775	606,157	632,300	(26,143)
Capital Outlay	403,864	99,495	1,232,000	(1,132,505)
Employee Benefits	136,290	138,909	138,774	135
Reimbursed Expense		(34,346)		(34,346)
Total Expenditures and Transfers	1,400,765	1,397,440	2,790,604	(1,393,164)
Receipts Over (Under) Expenditures and Transfers	1,044,430	929,682		
Unencumbered Cash, Beginning	4,607,740	5,652,170		
Unencumbered Cash, Ending	5,652,170	6,581,852		

Allen County, Kansas
C.E.R.T. Donations Fund
Summary 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
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	237	237
Unencumbered Cash, Ending	237	237

Allen County, Kansas
Sheriff Special Forfeiture Trust Fund
Summary 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
Cash Receipts		
Miscellaneous		
Forfeiture Proceeds	$ 1,537	675
Total Cash Receipts	1,537	675
Expenditures and Transfers		
Public Safety		
Commodities	5,126	
Total Expenditures and Transfers	5,126	
Receipts Over (Under) Expenditures and Transfers	(3,589)	675
Unencumbered Cash, Beginning	7,045	3,456
Unencumbered Cash, Ending	3,456	4,131

Allen County, Kansas
Community Development Block Grant Fund
Summary 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
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 26,443	
Total Cash Receipts	26,443	
Expenditures and Transfers		
General Government		
Contractual Services	26,443	
Total Expenditures and Transfers	26,443	
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Allen County, Kansas
SPARK Program Grant Fund
Summary 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
Cash Receipts		
None	$	
Expenditures and Transfers		
General Government		
Contractual Services	2,000	
Total Expenditures and Transfers	2,000	
Receipts Over (Under) Expenditures and Transfers	(2,000)	
Unencumbered Cash, Beginning	2,000	
Unencumbered Cash, Ending		

Allen County, Kansas
Lee Murren Trust Fund
Summary 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
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		8,655	8,655
Unencumbered Cash, Ending		8,655	8,655

Allen County, Kansas
LaHarpe Senior Center Trust Fund
Summary 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
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	3,238	3,238
Unencumbered Cash, Ending	3,238	3,238

Allen County, Kansas
Iola Senior Center Trust Fund
Summary 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
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	5,705	5,705
Unencumbered Cash, Ending	5,705	5,705

Allen County, Kansas
Moran Senior Center Trust Fund
Summary 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
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		5	5
Unencumbered Cash, Ending		5	5

Allen County, Kansas
Employee Benefit Trust Fund
Summary 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
Cash Receipts		
Use of Money and Property		
Interest on Investments	$	26
Miscellaneous		
Payroll Withholdings and Benefits	1,147,553	1,148,732
Total Cash Receipts	1,147,553	1,148,758
Expenditures and Transfers		
General Government		
Personal Services	971,153	1,021,658
Reimbursed Expense	(1,427)	
Total Expenditures and Transfers	969,726	1,021,658
Receipts Over (Under) Expenditures and Transfers	177,827	127,100
Unencumbered Cash, Beginning	915,018	1,092,845
Unencumbered Cash, Ending	1,092,845	1,219,945

Allen County, Kansas
Landfill Closure Trust Fund
Summary 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
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 28,260	22,333
Total Cash Receipts	28,260	22,333
Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services	3,210	3,199
Total Expenditures and Transfers	3,210	3,199
Receipts Over (Under) Expenditures and Transfers	25,050	19,134
Unencumbered Cash, Beginning	1,200,291	1,225,341
Unencumbered Cash, Ending	1,225,341	1,244,475

Allen County, Kansas
Wind Farm Contribution Fund
Summary 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
Cash Receipts			
Miscellaneous			
Donations and Contributions	$	250,000	250,000
Total Cash Receipts		250,000	250,000
Expenditures and Transfers			
General Government			
Contractual Services		200,000	185,000
Total Expenditures and Transfers		200,000	185,000
Receipts Over (Under) Expenditures and Transfers		50,000	65,000
Unencumbered Cash, Beginning		250,000	300,000
Unencumbered Cash, Ending		300,000	365,000

Allen County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Bassett City General	$	952	952	
Elsmore City General		4,549	4,549	
Gas City General		78,943	78,943	
Gas City Bond and Interest		7	7	
Gas City Employee Benefits		22,536	22,536	
Humboldt City General		1,086,216	1,086,216	
Humboldt City Bond and Interest		17,007	17,007	
Humboldt City Weed Cutting		150	150	
Iola City General		1,386,610	1,386,610	
Iola City Industrial		33,160	33,160	
Iola City Library		232,565	232,565	
Iola City Weed Cutting		5,650	5,650	
Iola City EMS	19,843	832,799	852,642	
LaHarpe City General		119,539	119,539	
LaHarpe City Utility Assessment		432	432	
Moran City General		64,975	64,975	
Moran City Library		4,150	4,150	
Moran City Employee Benefits		10,695	10,695	
Savonburg City General		2,797	2,797	
Savonburg City Library		866	866	
Subtotal Cities	19,843	3,904,598	3,924,441	
Townships:				
Deer Creek Township General		1,096	1,096	
LaHarpe Township Rural Fire	12,764	70,744	63,025	20,483
Elsmore Township General		9,592	9,592	
Elsmore Township-Elsmore		389	389	
Elsmore Township-Savonburg		450	450	
Geneva Township General		19,580	19,580	
Humboldt Township General		76,373	76,373	
Iola Township General		2,515	2,515	
Iola Township-Bassett		33	33	
Logan Township General		7,196	7,196	
Marmaton Township General		15,845	15,845	
Marmaton Township-Moran		3,573	3,573	
Osage Township General		24,029	24,029	
Salem Township General		8,738	8,738	
Subtotal Townships	12,764	240,153	232,434	20,483

Allen County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #256 General	$ 351	682,432	682,367	416
USD #256 Capital Outlay		225,501	225,501	
USD #256 Supplemental General		842,492	842,492	
USD #257 General	348	954,459	954,345	462
USD #257 Bond and Interest		1,417,793	1,417,793	
USD #257 Capital Outlay		506,678	506,678	
USD #257 General Supplemental		1,157,787	1,157,787	
USD #258 General	238	1,139,369	1,139,420	187
USD #258 Bond and Interest		38,027	38,027	
USD #258 Capital Outlay		502,286	502,286	
USD #258 Recreation Commission		156,981	156,981	
USD #258 General Supplemental		898,795	898,795	
USD #413 General	21	20,072	20,079	14
USD #413 Bond and Interest		14,872	14,872	
USD #413 Capital Outlay		9,781	9,781	
USD #413 Recreation Commission		6,321	6,321	
USD #413 Recreation Employee Benefits		1,265	1,265	
USD #413 General Supplemental		21,814	21,814	
USD #479 General		12,621	12,621	
USD #479 General Supplemental		12,608	12,608	
ACCC General		2,733,496	2,733,496	
ACCC Capital Outlay		569,772	569,772	
Subtotal Schools	958	11,925,222	11,925,101	1,079
Cemeteries:				
LaHarpe/Elm Cemetery		10,558	10,558	
Leanna Joint Cemetery #1		5,821	5,821	
Mt. Moriah Cemetery #17		4,597	4,597	
W Cottage Grove Cemetery		1,959	1,959	
Subtotal Cemeteries		22,935	22,935	
Watershed Districts:				
Cherry Plum Watershed #17		36	36	
Deer Creek Watershed #55		2,019	2,019	
Marmaton Watershed #102		14,788	14,788	
Subtotal Watershed Districts		16,843	16,843	
Regional Library:				
SEK Library General		170,006	170,006	
SEK Library Employee Benefits		11,607	11,607	
Subtotal Regional Library		181,613	181,613	
Total Subdivisions	33,565	16,291,364	16,303,367	21,562
State Funds:				
State Educational Building		166,574	166,574	
State Institutional Building		83,287	83,287	
Total State Funds		249,861	249,861	

Allen County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Motor Vehicle Licenses	$ 101	769,656	769,656	101
Game Licenses	114	3,580	3,733	(39)
Cereal Malt Beverage Licenses	50	150	100	100
Heritage Trust	1,798	6,541	6,723	1,616
Clerk of Court Release	972	1,116	1,980	108
Cash Bond Deposits		19,081	19,081	
Sales Tax	61,537	618,739	645,242	35,034
Change	562	18,287,095	18,285,912	1,745
Southwind Extension District #10		250,399	250,399	
Treasurer's Holding Account	8,976	10,566	15,245	4,297
Total Other Agency Funds	74,110	19,966,923	19,998,071	42,962
Distributable Funds:				
Current Tax	14,262,131	26,422,158	24,539,129	16,145,160
Delinquent Tax	132,074	317,032	356,200	92,906
Motor Vehicle Tax	503,553	2,099,917	2,099,462	504,008
Recreational Vehicle Tax	8,745	34,723	34,972	8,496
Mineral Production Tax		6,030	6,030	
In Lieu of Tax		27,924	27,924	
Commercial Motor Vehicle Fees	6,516	150,838	148,610	8,744
Total Distributable Funds	14,913,019	29,058,622	27,212,327	16,759,314
Total Agency Funds	15,020,694	65,566,770	63,763,626	16,823,838

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

Board of County Commissioners
Allen County, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Allen County, Kansas, (the County) as of and for the year ended December 31, 2022, and have issued our report thereon dated September 11, 2023, which was qualified because the County prepares its financial statement to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
September 11, 2023

Rodney M. Burns
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of County Commissioners
Allen County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Allen County, Kansas, (the County) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
September 11, 2023

Allen County, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended December 31, 2022

I. Summary of Independent Auditors' Results

Financial Statement:
The independent auditors' report expresses an adverse opinion on the financial statement of Allen County, Kansas, on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None reported
Noncompliance or other matters required to be reported under *Government Auditing Standards?*	____	Yes	X	No

Federal Awards:
Internal control over major programs:

Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None reported

The independent auditors' report on compliance for the major federal award programs for Allen County, Kansas expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____	Yes	X	No

Identification of major programs:

U.S. Department of the Treasury
Coronavirus State and Local Fiscal Recovery Funds CFDA #21.027

The threshold for distinguishing Types A and B programs was $750,000.

Auditee qualified as a low risk auditee?	____	Yes	X	No

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

Allen County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures	Provided to Subrecipients
U.S. Department of Housing and Urban Development					
Passed through Kansas Housing Resources Corporation					
Emergency Solutions Grants Program		14.231 $	25,846	25,846	0
U.S. Department of Justice					
Drug Court Discretionary Grant Program		16.585	260,074	260,074	0
Passed through Kansas Crime Victims Compensation Board					
Crime Victim Assistance		16.575	200	200	0
Total U.S. Department of Justice			260,274	260,274	0
U.S. Department of Transportation - Federal Aviation Administration					
Airport Improvement Program (COVID-19)		20.106	49,889	65,901	0
Passed through the Kansas Department of Transportation					
Airport Improvement Program (COVID-19)	AV-2023-27	20.106	0	410,981	0
Total U.S. Department of Transportation - Federal Aviation Administration			49,889	476,882	0
U.S. Department of the Treasury					
Coronavirus State and Local Fiscal Recovery Funds (COVID-19)		21.027	1,201,267	1,565,735	0 (1)
Passed through the Kansas Department of Commerce and Housing					
Coronavirus State and Local Fiscal Recovery Funds (COVID-19) - BASE Grant		21.027	1,452,548	290,510	0 (1)
Total U.S. Department of the Treasury			2,653,815	1,856,245	0
U.S. Department of Homeland Security					
Passed through Kansas Division of Emergency Management					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)		97.036	267,056	267,056	0
Emergency Management Performance Grants		97.042	24,509	24,509	0
Total U.S. Department of Homeland Security			291,565	291,565	0
Total Federal Awards			3,281,389	2,910,812	0

(1) This program was considered to be a major program

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Allen County, Kansas (the County). The reporting entity is defined in Note 1 of the County's basic financial statement. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies are included on the Schedule.

Note B: Indirect Cost Rate

The County did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is presented using the regulatory basis of accounting, which is described in Note 1 of the County's basic financial statement. This is the same basis of accounting used in the County's regulatory basis financial statement. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.