CLARK COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Clark County, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Clark County, Kansas, as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Clark County, Kansas, as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Clark County, Kansas 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 A of the financial statement, the financial statement is prepared by Clark County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A 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 A; 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 Clark County, Kansas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Clark County, Kansas' 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 Clark County, Kansas' ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Clark County, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated August 22, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the website of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2023, (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the 2022 basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

June 13, 2024

CLARK COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2023

Fund	Beginning unencumbered cash balance	Prior year canceled encumbrances	Receipts
General	$ 1,277,671	$ -	$ 3,388,455
Special purpose funds:			
Special alcohol	6,037	-	832
Wireless 911 emergency	1,669	-	-
911 land/wireless/VOIP	194,485	-	63,205
Special bridge	166,173	-	49,479
Employee benefits	567,818	-	1,527,856
Noxious weed capital outlay	36,882	-	-
Rural fire district #1	5,326	-	86,844
Rural fire district #2	769	-	45,180
Rural fire district #3	140	-	1,247
Non-budgeted special purpose funds:			
Special vehicle	11,577	-	17,636
Treasurer's equipment reserve	6,000	-	-
Diversion fee	11,460	-	3,667
P.A.T.F.	5,897	-	441
Special prosecutor's trust	208,696	-	-
Special law enforcement trust	491,136	-	13,133
Special concealed carry license	5,707	-	163
DOJ asset forfeiture	34,106	-	-
Equipment reserve	1,223,069	-	-
Capital improvement	1,029,991	-	13,653
Special parks and recreation	966	-	-
Registered offenders	3,320	-	1,000
Bioterrorism grant	2,126	-	8,976
Register of Deeds technology	16,050	-	4,210
District Court technology	4,561	-	-
Treasurer's technology	9,043	-	915
Clerk's technology	7,814	-	915
Special machinery	370,159	-	-
Ambulance capital outlay	10,871	-	-
COVID-19	15,727	-	-
Windfarm project maintenance	53,000	-	-
ARPA	371,819	-	-
Fire fuel reduction	9,068	-	-
Total - excluding agency funds	$ 6,159,133	$ -	$ 5,227,807
Composition of cash balance:			
Checking accounts			
Money market accounts			
Cash and cash items on hand			
Certificates of deposit			
Total cash			
Agency funds			
Total - excluding agency funds			

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

STATEMENT 1

Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
$ 3,420,778	$ 1,245,348	$ 117,479	$ 1,362,827
450	6,419	-	6,419
1,669	-	-	-
8,992	248,698	-	248,698
10,240	205,412	509	205,921
1,398,363	697,311	-	697,311
-	36,882	-	36,882
84,300	7,870	-	7,870
42,500	3,449	-	3,449
1,200	187	-	187
14,946	14,267	-	14,267
-	6,000	-	6,000
-	15,127	-	15,127
116	6,222	-	6,222
51,077	157,619	16,077	173,696
331,696	172,573	10,788	183,361
-	5,870	-	5,870
-	34,106	-	34,106
698,688	524,381	85,639	610,020
11,930	1,031,714	-	1,031,714
-	966	-	966
-	4,320	-	4,320
8,929	2,173	-	2,173
1,898	18,362	-	18,362
-	4,561	-	4,561
-	9,958	-	9,958
-	8,729	-	8,729
232,300	137,859	-	137,859
-	10,871	-	10,871
-	15,727	-	15,727
-	53,000	-	53,000
327,086	44,733	327,086	371,819
-	9,068	-	9,068
$ 6,647,158	$ 4,739,782	$ 557,578	$ 5,297,360

	$ 1,856,776
	6,072,556
	147,857
	3,500,000
	11,577,189
	(6,279,829)
	$ 5,297,360

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Clark County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

Clark County Rural Fire District #1 and #2. The Districts, defined as separate taxing entities by applicable state statutes, provide fire protection services to certain unincorporated areas of the County. The costs of providing such services are provided from property taxes assessed by the County to property owners in the District.

Clark County Free Fair. The Free Fair governing body members are appointed by the County Commissioners. The Free Fair is fiscally dependent upon the County because it provides substantial financial support.

Clark County Extension Council. The Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council has an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council.

Pioneer-Krier Museum. The governing body of the Museum is elected from among its members. The Museum is fiscally dependent upon the County because it provides substantial financial support.

2. Basis of Presentation – Fund Accounting

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES

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

Special Purpose 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.

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

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

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

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

4. Budgetary Information

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

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

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

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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 municipality did hold a revenue neutral rate hearing for this year.

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

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

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

A legal operating budget is not required for agency funds and the following special purpose funds:

Special Vehicle
Treasurer's Equipment Reserve
Diversion Fee
P.A.T.F.
Special Prosecutor's Trust
Special Law Enforcement Trust
Special Concealed Carry License
DOJ Asset Forfeiture
Equipment Reserve
Capital Improvement
Special Park and Recreation
Registered Offenders
Bioterrorism Grant
Register of Deeds Technology
District Court Technology
Treasurer's Technology
Clerk's Technology
Special Machinery
Ambulance Capital Outlay
COVID-19
Windfarm Project Maintenance
ARPA
Fire Fuel Reduction

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

B. 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 to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

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

At December 31, 2023, the County's carrying amount of deposits was $11,429,332 and the bank balance was $11,550,425. Of the bank balance, $1,253,500 was covered by federal depository insurance, $1,000,000 was covered by FHLB letter of credit and $9,296,925 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

C. TRANSFERS

Operating transfers and transfers to related municipal entities were as follows:

From	To	Amount	Regulatory authority
Operating transfers:			
Special vehicle	General	$ 11,577	KSA 8-145
Transfers to related municipal entities:			
General	Free Fair	$ 14,000	KSA 2-129
General	Extension Council	93,912	KSA 2-610
General	Pioneer-Krier Museum	45,171	KSA 19-2801
Rural Fire District #1	Fire District #1	84,300	KSA 19-3601
Rural Fire District #2	Fire District #2	42,500	KSA 19-3601
		$ 279,883	

D. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

Compensated absences. The County's policies permit employees to accumulate a maximum of twenty calendar days of vacation, which accumulates based on hours worked and years of service. Upon termination or resignation from service with the County, employees are entitled to payment for all accrued vacation earned prior to termination or resignation. All employees on permanent full-time status earn sick leave at the rate of approximately one calendar day per month with a maximum accumulation of sixty days. No allowance for unused sick leave is paid upon termination or resignation; however, upon retirement or death, sick leave will be paid up to a maximum of 160 hours.

Death and disability other post-employment benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% and contributions were $13,218 for the year ended December 31, 2023.

*Section 125 plan. T*he County offers a Section 125 flexible benefit plan for all employees electing to participate. Participants use this for health insurance premiums, unreimbursed medical, and dependent care expenses. The plan is administered by an independent insurance company.

Section 457 deferred compensation plan. The County offers a Section 457 deferred compensation plan to all employees on a voluntary basis. The County does not contribute to the plan.

E. DEFINED BENEFIT PENSION PLAN

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by the County and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

E. DEFINED BENEFIT PENSION PLAN (CONTINUED)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $111,430 for KPERS and $62,863 for KP&F for the year ended December 31, 2023.

Net pension liability. At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $1,240,281, and $652,239 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial 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.

F. LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end.

The estimated closure cost is $557,317 and the estimated post-closure cost is $769,498. These figures comprise the estimated closure and post-closure cost of $1,326,815 and are obtained from the 2023 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2023 to June 30, 2024. The permit for 2023 identifies that the remaining volume capacity of the site is 32.09% of the original capacity and that the remaining life of the landfill is estimated to be 28 years. Actual costs may be higher or lower due to inflation or deflation and changes in technology or applicable laws and regulations.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components; financial, public notice, record keeping and reporting, and calculation of costs to be assured.

G. CONTINGENCIES

The County receives Federal and State grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, will be insignificant.

H. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County participates in public entity risk pools to cover property, liability, and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded coverage in any of the past three years.

I. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to $850,000 each and aggregate excess reinsurance provides aggregate coverage up to $1,000,000 per incident. Except for required contributions, no member can be held responsible for any claims made against any other member.

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group funded pool for property, liability, crime and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file, which is $17,211,960, $500,000 for liability and $1,000,000 for crime. Excess reinsurance provides aggregate coverage up to $3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

J. SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 13, 2024, the date on which the financial statements were available to be used. The County has received $387,311 from the Department of Treasury through the American Rescue Plan Act of 2021 to cover lost revenue. As of December 31, 2023, $44,733 remains in the ARPA fund. These funds must be obligated by December 31, 2024 and expended by December 31, 2026. Management has concluded that there are no other subsequent events that are required to be recognized or disclosed in the Financial Statement.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

CLARK COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023

Fund	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 3,380,233	$ 51,313	$ 3,431,546	$ 3,420,778	$ 10,768
Special purpose funds:					
Special alcohol	7,887	-	7,887	450	7,437
Wireless 911 emergency	3,425	-	3,425	1,669	1,756
911 land/wireless/VOIP	288,024	-	288,024	8,992	279,032
Special bridge	120,000	-	120,000	10,240	109,760
Employee benefits	1,675,000	-	1,675,000	1,398,363	276,637
Noxious weed capital outlay	36,882	-	36,882	-	36,882
Rural fire district #1	84,300	-	84,300	84,300	-
Rural fire district #2	42,500	-	42,500	42,500	-
Rural fire district #3	1,200	-	1,200	1,200	-
Total	$ 5,639,451	$ 51,313	$ 5,690,764	$ 4,968,492	$ 722,272

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 2,060,099	$ 1,804,357	$ 1,718,830	$ 85,527
Intergovernmental	323,856	292,306	225,453	66,853
Licenses, fees, and permits	34,375	31,581	26,800	4,781
Charges for services	193,028	262,653	151,600	111,053
Use of money and property	31,431	118,332	50,000	68,332
In lieu of tax	1,350,831	827,593	811,369	16,224
Damages reimbursed and other	38,560	50,720	-	50,720
Operating transfers in	13,236	11,577	5,000	6,577
Neighborhood revitalization rebate	(14,222)	(10,664)	(39,100)	28,436
Total receipts	4,031,194	3,388,455	$ 2,949,952	$ 438,503
Expenditures:				
General government:				
Courthouse general:				
Personal services	50,165	53,926	$ 46,930	$ (6,996)
Commodities	11,951	22,644	15,200	(7,444)
Contractual services	237,122	316,682	225,000	(91,682)
Capital outlay	-	376	1,600	1,224
Reimbursed expenditures	(35,179)	(30,618)	-	30,618
	264,059	363,010	288,730	(74,280)
Custodian:				
Personal services	42,118	42,771	43,770	999
Commodities	11,142	9,865	17,400	7,535
Contractual services	512	520	540	20
Capital outlay	704	2,155	1,500	(655)
	54,476	55,311	63,210	7,899
County Clerk:				
Personal services	115,643	113,471	115,500	2,029
Commodities	1,745	1,759	2,680	921
Contractual services	9,040	11,289	12,020	731
Reimbursed expenditures	(91)	(22)	-	22
	126,337	126,497	130,200	3,703

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
County Appraiser:				
Personal services	$ 73,472	$ 77,046	$ 80,490	$ 3,444
Commodities	2,303	2,280	3,500	1,220
Contractual services	62,711	62,275	71,900	9,625
Capital outlay	511	77	1,700	1,623
	138,997	141,678	157,590	15,912
County Treasurer:				
Personal services	112,857	116,426	112,160	(4,266)
Commodities	835	959	4,500	3,541
Contractual services	6,036	6,002	8,400	2,398
Reimbursed expenditures	(10)	(10)	-	10
	119,718	123,377	125,060	1,683
Register of Deeds:				
Personal services	85,927	88,892	74,340	(14,552)
Commodities	8,078	2,954	5,500	2,546
Contractual services	10,859	12,090	14,300	2,210
	104,864	103,936	94,140	(9,796)
District Court:				
Commodities	1,081	841	1,500	659
Contractual services	41,756	43,156	54,500	11,344
Capital outlay	968	2,067	2,500	433
Reimbursed expenditures	(3,004)	(5,120)	-	5,120
	40,801	40,944	58,500	17,556
County Commissioners:				
Personal services	68,336	66,257	73,023	6,766
Commodities	-	771	1,450	679
Contractual services	1,572	1,999	3,500	1,501
	69,908	69,027	77,973	8,946

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
County Attorney:				
Personal services	$ 82,090	$ 83,500	$ 85,310	$ 1,810
Commodities	1,838	1,720	7,000	5,280
Contractual services	11,618	13,744	14,000	256
	95,546	98,964	106,310	7,346
Election expense:				
Personal services	12,132	12,252	12,500	248
Commodities	8,202	4,117	18,150	14,033
Contractual services	14,160	10,339	23,800	13,461
Reimbursed expenditures	(2,026)	(2,656)	-	2,656
	32,468	24,052	54,450	30,398
Conservation District	26,000	26,800	26,800	-
Tort liability	14,465	-	40,000	40,000
Other general government:				
Miscellaneous	9,466	73,438	-	(73,438)
Total general government	1,097,105	1,247,034	1,222,963	(24,071)
Public safety:				
Sheriff:				
Personal services	420,952	464,911	424,385	(40,526)
Commodities	61,447	56,920	59,100	2,180
Contractual services	48,116	71,168	65,550	(5,618)
Reimbursed expenditures	(3,061)	(458)	-	458
	527,454	592,541	549,035	(43,506)

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Emergency preparedness:				
Personal services	$ -	$ -	$ 3,450	$ 3,450
Commodities	10,259	15,903	4,000	(11,903)
Contractual services	2,573	2,923	7,900	4,977
	12,832	18,826	15,350	(3,476)
Total public safety	540,286	611,367	564,385	(46,982)
Highways and streets:				
Road and bridge:				
Personal services	369,386	386,985	385,260	(1,725)
Commodities	357,373	336,756	364,450	27,694
Contractual services	154,633	177,173	149,500	(27,673)
Capital outlay	38,924	9,598	37,500	27,902
Reimbursed expenditures	(6,016)	(294)	-	294
	914,300	910,218	936,710	26,492
Noxious weed:				
Personal services	33,904	34,424	36,262	1,838
Commodities	31,843	40,423	41,750	1,327
Contractual services	8,045	8,402	14,000	5,598
Capital outlay	-	-	4,000	4,000
Reimbursed expenditures	(11,360)	(10,811)	-	10,811
	62,432	72,438	96,012	23,574
Total highways and streets	976,732	982,656	1,032,722	50,066
Health and welfare:				
Ambulance:				
Personal services	51,302	63,194	46,570	(16,624)
Commodities	51,377	49,560	60,500	10,940
Contractual services	82,824	88,715	88,700	(15)
Capital outlay	7,732	610	13,500	12,890
Reimbursed expenditures	(71)	-	-	-
	193,164	202,079	209,270	7,191

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
County health:				
Personal services	$ 45,774	$ 45,803	$ 59,830	$ 14,027
Commodities	31,352	51,994	8,500	(43,494)
Contractual services	3,486	5,187	5,300	113
Capital outlay	12,231	10,951	2,000	(8,951)
Reimbursed expenditures	(247)	(128)	-	128
	92,596	113,807	75,630	(38,177)
Mental health	-	26,630	26,630	-
Total health and welfare	285,760	342,516	311,530	(30,986)
Sanitation:				
Personal services	46,045	34,847	39,000	4,153
Commodities	16,889	23,021	15,200	(7,821)
Contractual services	33,106	26,254	35,850	9,596
Capital outlay	-	-	5,500	5,500
Total sanitation	96,040	84,122	95,550	11,428
Operating transfers:				
Equipment reserve	410,940	-	-	-
Capital improvement	442,666	-	-	-
Total operating transfers	853,606	-	-	-
Transfers to related municipal entities:				
Free Fair	14,000	14,000	14,000	-
Extension Council	89,512	93,912	93,912	-
Pioneer-Krier Museum	41,248	45,171	45,171	-
Total transfers to related municipal entities	144,760	153,083	153,083	-

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Adjustment for qualifying budget credits	$ -	$ -	$ 51,313	$ 51,313
Total expenditures	3,994,289.00	3,420,778.00	$ 3,431,546	$ 10,768
Receipts over (under) expenditures	36,905	(32,323)		
Unencumbered cash balance, beginning of year	1,240,766	1,277,671	$ 430,281	$ 847,390
Unencumbered cash balance, end of year	$ 1,277,671	$ 1,245,348		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

SPECIAL ALCOHOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Private club liquor tax	$ 866	$ 832	$ 892	$ (60)
Expenditures:				
Health and welfare:				
Contractual services	950	450	$ 7,887	$ 7,437
Receipts over (under) expenditures	(84)	382		
Unencumbered cash, beginning of year	6,121	6,037	$ 6,995	$ (958)
Unencumbered cash, end of year	$ 6,037	$ 6,419		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

WIRELESS 911 EMERGENCY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, fees and permits	$ -	$ -	$ -	$ -
Expenditures:				
Public safety:				
Contractual services	1,756	1,669	$ 3,425	$ 1,756
Receipts over (under) expenditures	(1,756)	(1,669)		
Unencumbered cash, beginning of year	3,425	1,669	$ 3,425	$ (1,756)
Unencumbered cash, end of year	$ 1,669	$ -		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

911 LAND/WIRELESS/VOIP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, fees, and permits	$ 57,814	$ 63,205	$ 60,000	$ 3,205
Expenditures:				
Public safety:				
Contractual services	81,353	8,992	$ 288,024	$ 279,032
Receipts over (under) expenditures	(23,539)	54,213		
Unencumbered cash, beginning of year	218,024	194,485	$ 228,024	$ (33,539)
Unencumbered cash, end of year	$ 194,485	$ 248,698		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

SPECIAL BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 42,666	$ 49,787	$ 48,532	$ 1,255
Neighborhood revitalization rebate	(306)	(308)	(1,130)	822
Total receipts	42,360	49,479	$ 47,402	$ 2,077
Expenditures:				
Highways and streets:				
Contractual services	8,892	10,240	$ 120,000	$ 109,760
Receipts over (under) expenditures	33,468	39,239		
Unencumbered cash, beginning of year	132,705	166,173	$ 72,598	$ 93,575
Unencumbered cash, end of year	$ 166,173	$ 205,412		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 1,392,455	$ 1,537,354	$ 1,501,220	$ 36,134
Neighborhood revitalization rebate	(10,014)	(9,498)	(34,825)	25,327
Total receipts	1,382,441	1,527,856	$ 1,466,395	$ 61,461
Expenditures:				
General government:				
Personal services	1,237,650	1,398,363	$ 1,675,000	$ 276,637
Receipts over (under) expenditures	144,791	129,493		
Unencumbered cash, beginning of year	423,027	567,818	$ 208,605	$ 359,213
Unencumbered cash, end of year	$ 567,818	$ 697,311		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from general	$ -	$ -	$ -	$ -
Expenditures:				
Highways and streets:				
Capital outlay	-	-	$ 36,882	$ 36,882
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	36,882	36,882	$ 36,882	$ -
Unencumbered cash, end of year	$ 36,882	$ 36,882		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

RURAL FIRE DISTRICT #1 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 84,994	$ 87,099	$ 83,873	$ 3,226
Neighborhood revitalization rebate	(3,029)	(255)	(1,013)	758
Total receipts	81,965	86,844	$ 82,860	$ 3,984
Expenditures:				
Transfer to related municipal entities	81,480	84,300	$ 84,300	$ -
Receipts over (under) expenditures	485	2,544		
Unencumbered cash, beginning of year	4,841	5,326	$ 1,440	$ 3,886
Unencumbered cash, end of year	$ 5,326	$ 7,870		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

RURAL FIRE DISTRICT #2 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 41,923	$ 45,758	$ 43,858	$ 1,900
Neighborhood revitalization rebate	(705)	(578)	(1,378)	800
Total receipts	41,218	45,180	$ 42,480	$ 2,700
Expenditures:				
Transfer to related municipal entity	42,500	42,500	$ 42,500	$ -
Receipts over (under) expenditures	(1,282)	2,680		
Unencumbered cash, beginning of year	2,051	769	$ 20	$ 749
Unencumbered cash, end of year	$ 769	$ 3,449		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

RURAL FIRE DISTRICT #3 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 1,255	$ 1,251	$ 1,208	$ 43
Neighborhood revitalization rebate	(5)	(4)	-	(4)
Total receipts	1,250	1,247	$ 1,208	$ 39
Expenditures:				
Public safety:				
Appropriations	1,200	1,200	$ 1,200	$ -
Receipts over (under) expenditures	50	47		
Unencumbered cash, beginning of year	90	140	$ 42	$ 98
Unencumbered cash, end of year	$ 140	$ 187	$ 50	$ 137

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

	Special vehicle	Treasurer's equipment reserve	Diversion fee	P.A.T.F.	Special prosecutor's trust	Special law enforcement trust
Receipts:						
State and federal aid	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, fees and permits	17,636	-	3,667	441	-	-
Other	-	-	-	-	-	13,133
Total receipts	17,636	-	3,667	441	-	13,133
Expenditures:						
General government	3,369	-	-	116	-	-
Public safety	-	-	-	-	51,077	331,696
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Operating transfers	11,577	-	-	-	-	-
Total expenditures	14,946	-	-	116	51,077	331,696
Receipts over (under) expenditures	2,690	-	3,667	325	(51,077)	(318,563)
Unencumbered cash, beginning of year	11,577	6,000	11,460	5,897	208,696	491,136
Unencumbered cash, end of year	$ 14,267	$ 6,000	$ 15,127	$ 6,222	$ 157,619	$ 172,573

Special concealed carry license	DOJ asset forfeiture	Equipment reserve	Capital improvement	Special parks and recreation	Registered offenders	Bioterrorism grant
$ -	$ -	$ -	$ -	$ -	$ -	$ 8,976
163	-	-	-	-	-	-
-	-	-	13,653	-	1,000	-
163	-	-	13,653	-	1,000	8,976
-	-	698,688	11,930	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	8,929
-	-	-	-	-	-	-
-	-	698,688	11,930	-	-	8,929
163	-	(698,688)	1,723	-	1,000	47
5,707	34,106	1,223,069	1,029,991	966	3,320	2,126
$ 5,870	$ 34,106	$ 524,381	$ 1,031,714	$ 966	$ 4,320	$ 2,173

CLARK COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

	Register of Deeds technology	District Court technology	Treasurer's technology	Clerk's technology	Special machinery	Ambulance capital outlay
Receipts:						
State and federal aid	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, fees and permits	4,210	-	915	915	-	-
Other	-	-	-	-	-	-
Total receipts	4,210	-	915	915	-	-
Expenditures:						
General government	1,898	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	232,300	-
Health and welfare	-	-	-	-	-	-
Operating transfers	-	-	-	-	-	-
Total expenditures	1,898	-	-	-	232,300	-
Receipts over (under) expenditures	2,312	-	915	915	(232,300)	-
Unencumbered cash, beginning of year	16,050	4,561	9,043	7,814	370,159	10,871
Unencumbered cash, end of year	$ 18,362	$ 4,561	$ 9,958	$ 8,729	$ 137,859	$ 10,871

See Independent Auditor's Report.

COVID-19	Windfarm project maintenance	ARPA	Fire fuel reduction	Total
$ -	$ -	$ -	$ -	$ 8,976
-	-	-	-	27,947
-	-	-	-	27,786
-	-	-	-	64,709
-	-	327,086	-	1,043,087
-	-	-	-	382,773
-	-	-	-	232,300
-	-	-	-	8,929
-	-	-	-	11,577
-	-	327,086	-	1,678,666
-	-	(327,086)	-	(1,613,957)
15,727	53,000	371,819	9,068	3,902,163
$ 15,727	$ 53,000	$ 44,733	$ 9,068	$ 2,288,206

CLARK COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2023

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County Clerk	$ -	$ 641	$ 641	$ -
Register of Deeds	-	36,612	36,612	-
District Court	3,200	10,428	10,128	3,500
Law Library	9,081	2,217	-	11,298
Sheriff	-	95,403	95,403	-
Tax collections	5,797,900	11,413,118	11,323,847	5,887,171
Tax accounts	6,185	6,469,520	6,473,073	2,632
Motor vehicle fees and sales tax collections	5,741	312,314	298,216	19,839
Drivers license fees	2,751	5,679	5,618	2,812
Clark County 2007 NRP	-	70,655	70,655	-
Seized drug funds	354,095	1,423	2,941	352,577
Total	$ 6,178,953	$ 18,418,010	$ 18,317,134	$ 6,279,829

See Independent Auditor's Report.