KEARNY COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Kearny County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Kearny County, Kansas, as of and for the year ended December 31, 2024 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 Kearny County, Kansas, as of December 31, 2024, 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 Kearny County, Kansas, as of December 31, 2024, 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 Kearny 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 Kearny 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, which raise substantial doubt about Kearny 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 judgement 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 Kearny 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, which raise substantial doubt about Kearny 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 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 A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Kearny County, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated August 22, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2024, (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

July 25, 2025

KEARNY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2024

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances
General fund	$ 1,341,481	$ -
Special purpose funds:		
Road and bridge	129,711	-
Solid waste	110,240	-
County health	134,782	-
Noxious weed	86,324	-
Emergency services	415,179	-
Library	40,518	-
Appraiser's cost	6,759	-
Employee benefits	789,060	-
Special alcohol and drug	4,197	-
E-911	150,060	-
Opioid settlement	7,196	-
Non-budgeted special purpose funds:		
Capital equipment	115,534	-
Capital improvement	1,496,669	-
Airport improvement	(616,964)	-
Offender	16,621	-
Concealed carry	6,487	-
Special machinery and equipment	1,062,545	-
Asset forfeiture	4,250	-
MVE	12,938	-
Legal	20,653	-
Highway improvement	3,344,113	-
WIC	1,875	-
Special health and welfare	18,065	-
Health title XIX	38,371	-
Sunflower COVID-19	427	-
Bio-terrorism grant	3,336	-
Food pantry expansion	5,011	-
Patterson family foundation	-	-
COVID ELC expanding	7,061	-
ARPA	31,728	-
State grant 2.0	32	-
Workforce development grant	(7,800)	-
HEAL grant	-	-
Special emergency services	306,261	-
Health ins payment/claim	-	-
Special motor vehicle	4,000	-
Register of deeds technology	56,326	-
Treasurer technology	3,306	-
Clerk technology	3,427	-
Prosecuting attorney's training	3,858	-
Total special purpose funds	7,812,156	-
Total - excluding agency funds	$ 9,153,637	$ -

Composition of cash balance:
Petty cash
Cash on hand
Checking accounts
Special health checking account
Section 125 plan checking account
Savings accounts
Certificates of deposit

Total cash
Agency funds

Total - excluding agency funds

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

Receipts	Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 5,566,010	$ 4,959,718	$ 1,947,773	$ 215,483	$ 2,163,256
1,853,238	1,822,115	160,834	34,393	195,227
248,617	222,361	136,496	-	136,496
48,500	130,538	52,744	-	52,744
163,746	194,082	55,988	-	55,988
1,321,450	1,292,018	444,611	45,248	489,859
258,753	290,086	9,185	-	9,185
205,482	204,868	7,373	-	7,373
2,885,051	2,723,669	950,442	-	950,442
1,197	-	5,394	-	5,394
65,094	53,612	161,542	-	161,542
7,060	-	14,256	-	14,256
1,000	13,473	103,061	-	103,061
339,365	392,647	1,443,387	-	1,443,387
422,171	129,330	(324,123)	-	(324,123)
1,420	-	18,041	-	18,041
97	-	6,584	-	6,584
300,000	217,640	1,144,905	-	1,144,905
-	-	4,250	-	4,250
6,640	750	18,828	-	18,828
14,533	16,713	18,473	-	18,473
269,513	276,605	3,337,021	-	3,337,021
-	-	1,875	-	1,875
1,748	2,444	17,369	-	17,369
180,514	149,374	69,511	-	69,511
-	172	255	-	255
10,177	9,298	4,215	-	4,215
-	367	4,644	-	4,644
72,376	-	72,376	-	72,376
-	429	6,632	-	6,632
-	31,728	-	-	-
-	-	32	-	32
6,125	11,570	(13,245)	-	(13,245)
23,790	-	23,790	-	23,790
289,000	-	595,261	-	595,261
1,840,067	1,840,067	-	-	-
42,786	42,786	4,000	-	4,000
9,980	15,877	50,429	-	50,429
2,495	606	5,195	-	5,195
2,495	-	5,922	-	5,922
1,075	2,010	2,923	-	2,923
10,895,555	10,087,235	8,620,476	79,641	8,700,117
$ 16,461,565	$ 15,046,953	$ 10,568,249	$ 295,124	$ 10,863,373

	$ 80
	17,009
	342,823
	16,098
	100,215
	15,076,808
	7,780,412
	23,333,445
	(12,470,072)
	$ 10,863,373

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

Kearny 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.

Kearny County Hospital. The Kearny County Hospital Board operates the County's hospital. Members of the governing board of the Hospital are appointed by the County Commissioners. The Hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County.

Memorial Building. The Memorial Building is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

Kearny County Free Fair. The Free Fair is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

Kearny County Library. The Library is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners. Acquisition or disposition of real property by the Library must be approved by the County. Bond issuances must also be approved by the County.

Kearny County Historical Society. The governing body of the Historical Society is elected from among its members. The Historical Society is fiscally dependent upon the County because the operating budget is approved by the County Commissioners and the County provides substantial financial support to the Historical Society.

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2024:

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 funds, 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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information

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

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

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

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been meet. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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

Capital Equipment
Capital Improvement
Airport Improvement
Offender
Concealed Carry
Special Machinery and Equipment
Asset Forfeiture
MVE
Legal
Highway Improvement
WIC
Special Health and Welfare
Health Title XIX
Sunflower COVID-19
Bio-terrorism Grant
Food Pantry Expansion
Patterson Family Foundation
COVID ELC Expanding
ARPA
State Grant 2.0
Workforce Development Grant
HEAL Grant
Special Emergency Services
Health Insurance Payment/Claim
Special Motor Vehicle
Register of Deeds Technology
Treasurer Technology
Clerk Technology
Prosecuting Attorney's Training

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. COMPLIANCE WITH KANSAS STATUTES

Reference made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration, and interpretation by legal representatives of the County.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. At year end, the Airport Improvement fund and the Workforce Development Grant fund had unencumbered cash deficits of $324,123 and $13,245, respectively. According to K.S.A. 12-1664, the County is not prohibited from financing the federal share of a local program from current funds, if available.

C. 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.

C. DEPOSITS AND INVESTMENTS (CONTINUED)

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.

At December 31, 2024, the County's carrying amount of deposits was $23,316,356 and the bank balance was $23,511,793. Of the bank balance, $1,179,728 was covered by federal depository insurance and $22,332,065 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

D. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project authorization	Cash disbursements and accounts payable to date
Airport Runway	$ 827,663	$ 506,863
Apron and Taxiway Rehabilitation	163,102	121,330
KDOT Signing	128,868	7,658
KDOT HRRR	44,153	22,408
Total	$ 1,163,786	$ 658,259

E. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2024, were as follows:

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
Finance leases:					
KCH Roof Project Issued June 3, 2019 In the amount of $600,000 At interest rate of 3.37% Maturing June 3, 2024	$ 64,616	$ -	$ 64,616	$ -	$ 1,092
Landfill land Issued May 3, 2021 In the amount of $180,000 At interest rate of 0.00% Maturing July 1, 2026	108,000	-	36,000	72,000	-
Building Improvements Issued February 14, 2022 In the amount of $2,400,000 At interest rate of 2.80% Maturing February 1, 2032	2,079,055	-	219,870	1,859,185	56,685
Total	$2,251,671	$ -	$ 320,486	$1,931,185	$ 57,777

E. LONG-TERM DEBT (CONTINUTED)

Current maturities of finance leases and interest through maturity are as follows:

	Principal due	Interest due	Total due
2025	$ 262,069	$ 50,486	$ 312,555
2026	268,444	44,111	312,555
2027	238,998	37,557	276,555
2028	245,737	30,819	276,556
2029	252,665	23,890	276,555
2030-2032	663,272	28,117	691,389
Total	$ 1,931,185	$ 214,980	$ 2,146,165

F. TRANSFERS

Transfers were as follows:

From	To	Regulatory authority	Amount
Operating transfers:			
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141g	$ 300,000
Road and Bridge	Highway Improvement	K.S.A. 68-590	269,513
Emergency Services	Special Emergency Services	K.S.A. 12-110d	289,000
Special Motor Vehicle	General	K.S.A. 8-145	11,087
			$ 869,600
Transfers to related municipal entities:			
General	Memorial Building	K.S.A. 73-407	$ 65,000
General	Free Fair	K.S.A. 2-132	129,900
General	Extension Council	K.S.A. 2-610	165,000
General	Hospital	K.S.A. 19-4606	500,000
General	Historical Society	K.S.A. 19-2651	154,000
Library	County Library	K.S.A. 12-1247	290,086
			$ 1,303,986

G. 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 the 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.

G. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

Death and disability other post-employment benefits. As provided by K.S.A. 74-4927, 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% for the year ended December 31, 2024, and contributions by the County totaled $23,514.

Vacation leave. The County's policies regarding vacations permit employees to accumulate a maximum of 144 hours of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accumulated vacation earned prior to termination or resignation up to a maximum of 144 hours.

Sick leave. Employees earn sick leave at a rate of 3.69 hours per pay period, with a maximum accumulation of 960 hours. No sick leave is paid upon resignation or termination. Upon retirement, if an employee has accrued up to 480 hours of sick leave, they may be paid for 40 hours. Upon retirement, if an employee has accrued 720 hours of sick leave, they may be paid for 80 hours. The County has a shared sick leave bank which employees may donate unused sick leave. It can then be used by any employee as needed.

Section 125 cafeteria plan. The County offers a Section 125 cafeteria 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.

H. 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. 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.

H. 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 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $223,229 for KPERS and $272,631 for KP&F for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $2,139,078 and $2,554,371 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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 the 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.

I. LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste.

The estimated closure cost is $638,490 and the estimated post-closure cost is $1,162,135. These figures comprise the estimated closure and post-closure cost of $1,800,625 and are obtained from the 2024 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2024 to June 30, 2025. The permit for 2024 identifies that the remaining volume capacity of the site is 27.54% of the original capacity and that the remaining life of the landfill is estimated to be 22.6 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, recordkeeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

J. 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; natural disasters; and medical needs of employees. The County purchases commercial insurance to cover health, 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 commercial insurance coverage in any of the past three years.

K. PUBLIC ENTITY RISK POOL

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. 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 $79,731,349, $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.

L. 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, would be insignificant.

M. SUBSEQUENT EVENTS

Management has evaluated subsequent events through July 25, 2025, and does not believe any events have occurred which affect the financial statement as presented.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

KEARNY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024

Fund	Certified budget	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 5,580,372	$ 5,580,372	$ 4,959,718	$ 620,654
Special purpose funds:				
Road and bridge	1,822,115	1,822,115	1,822,115	-
Solid waste	249,470	249,470	222,361	27,109
County health	154,999	154,999	130,538	24,461
Noxious weed	215,275	215,275	194,082	21,193
Emergency services	1,442,800	1,442,800	1,292,018	150,782
Library	290,086	290,086	290,086	-
Appraiser's cost	205,703	205,703	204,868	835
Employee benefits	3,125,000	3,125,000	2,723,669	401,331
Special alcohol and drug	4,573	4,573	-	4,573
E-911	157,356	157,356	53,612	103,744
Opioid settlement	3,500	3,500	-	3,500
Total	$ 13,251,249	$ 13,251,249	$ 11,893,067	$ 1,358,182

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 4,219,819	$ 4,256,533	$ 4,218,118	$ 38,415
Delinquent tax	37,524	40,619	21,315	19,304
Motor vehicle tax	260,891	276,063	231,697	44,366
16/20M truck tax	7,688	8,384	7,908	476
Antique tag tax	1,357	1,333	-	1,333
Interest on delinquent tax	36,971	61,608	20,000	41,608
Shared revenue:				
Severance tax	97,108	51,633	120,000	(68,367)
Other shared revenue	209	160	-	160
Licenses, permits and fees	81,498	95,345	70,000	25,345
Interest	557,883	728,065	250,000	478,065
Other	84,659	64,798	20,000	44,798
Operating transfers	11,969	11,087	15,000	(3,913)
Neighborhood revitalization	(23,079)	(29,618)	(17,092)	(12,526)
Total receipts	5,374,497	5,566,010	$ 4,956,946	$ 609,064
Expenditures:				
General government:				
County commissioners	66,709	66,887	$ 67,254	$ 367
County clerk	121,741	110,626	119,705	9,079
County treasurer	151,964	155,633	158,125	2,492
Register of deeds	75,863	77,574	114,425	36,851
County attorney	170,748	132,780	156,588	23,808
Custodian	58,037	55,997	57,120	1,123
Zoning	53,896	26,748	62,904	36,156
Unified courts	95,578	56,408	163,283	106,875
Courthouse general	1,245,801	1,142,621	1,316,950	174,329
Airport	111,055	123,956	106,480	(17,476)
Election	21,093	42,789	44,250	1,461
County counselor	65,262	58,462	81,430	22,968
Community development	63,727	57,317	79,140	21,823
Appropriations:				
Conservation District	65,000	65,000	65,000	-
Total general government	2,366,474	2,172,798	2,592,654	419,856

KEARNY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Public safety:				
Fire and rescue	$ (10,564)	$ -	$ -	$ -
Sheriff	1,455,091	1,561,684	1,649,498	87,814
Total public safety	1,444,527	1,561,684	1,649,498	87,814
Health and welfare:				
Appropriations:				
Mental health	10,000	10,000	10,000	-
WKCAC	10,000	10,000	10,000	-
CASA	1,000	1,000	1,000	-
Southwest Dev. Service, Inc.	10,000	10,000	10,000	-
Russell Child Development Center	5,000	5,000	5,000	-
City on a Hill	3,000	-	-	-
Total health and welfare	39,000	36,000	36,000	-
Culture and recreation:				
Beymer Water Recreation Park	28,554	34,039	30,200	(3,839)
Deerfield Community Center	49,404	37,719	78,760	41,041
Council on Aging	125,710	141,559	161,260	19,701
Appropriations:				
Deerfield Parks and Recreation	5,000	5,000	5,000	-
Lakin Gun Club	3,000	3,000	3,000	-
Lakin Saddle Club	10,000	10,000	10,000	-
Total culture and recreation	221,668	231,317	288,220	56,903
Reimbursed expenditures	(68,628)	(55,390)	-	55,390
Operating transfers:				
Capital improvement	14,000	-	-	-

KEARNY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Related municipal entity transfers:				
Memorial Building	$ 64,750	$ 65,000	$ 65,000	$ -
Free Fair	129,900	129,900	130,000	100
Historical Society	138,910	153,409	154,000	591
Extension Council	160,000	165,000	165,000	-
Hospital	501,276	500,000	500,000	-
Total related municipal entity transfers	994,836	1,013,309	1,014,000	691
Total expenditures	5,011,877	4,959,718	$ 5,580,372	$ 620,654
Receipts over (under) expenditures	362,620	606,292		
Unencumbered cash, beginning of year	978,861	1,341,481	$ 623,426	$ 718,055
Unencumbered cash, end of year	$ 1,341,481	$ 1,947,773		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 1,301,731	$ 1,401,604	$ 1,388,915	$ 12,689
Delinquent tax	11,221	12,022	6,575	5,447
Motor vehicle tax	78,042	86,696	71,470	15,226
16/20M truck tax	1,348	2,776	2,440	336
Antique tag tax	237	436	-	436
Shared revenue:				
Gasoline tax	315,669	314,351	310,643	3,708
Connecting links	51,353	44,897	-	44,897
Other	1,325	209	-	209
Neighborhood revitalization	(7,119)	(9,753)	(5,628)	(4,125)
Total receipts	1,753,807	1,853,238	$ 1,774,415	$ 78,823
Expenditures:				
Highway, streets and bridges:				
Personal services	567,000	603,605	$ 775,200	$ 171,595
Commodities	615,682	459,643	808,040	348,397
Contractual services	50,949	25,660	45,875	20,215
Capital outlay	48,679	163,694	193,000	29,306
Operating transfers:				
Special machinery and equipment	225,000	300,000	-	(300,000)
Highway improvement	180,685	269,513	-	(269,513)
Total expenditures	1,687,995	1,822,115	$ 1,822,115	$ -
Receipts over (under) expenditures	65,812	31,123		
Unencumbered cash, beginning of year	63,899	129,711	$ 47,700	$ 82,011
Unencumbered cash, end of year	$ 129,711	$ 160,834		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

SOLID WASTE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 185,605	$ 186,365	$ 184,634	$ 1,731
Delinquent tax	1,458	1,682	937	745
Motor vehicle tax	10,970	12,183	10,187	1,996
16/20M truck tax	247	373	348	25
Antique tag tax	44	59	-	59
Other	22,309	49,252	-	49,252
Neighborhood revitalization	(1,015)	(1,297)	(748)	(549)
Total receipts	219,618	248,617	$ 195,358	$ 53,259
Expenditures:				
Sanitation:				
Personal services	81,574	85,794	$ 86,120	$ 326
Commodities	27,065	30,305	32,700	2,395
Contractual services	72,304	63,223	81,150	17,927
Capital outlay	38,337	43,039	49,500	6,461
Total expenditures	219,280	222,361	$ 249,470	$ 27,109
Receipts over (under) expenditures	338	26,256		
Unencumbered cash, beginning of year	109,902	110,240	$ 54,112	$ 56,128
Unencumbered cash, end of year	$ 110,240	$ 136,496		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

COUNTY HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 120,974	$ 27,082	$ 26,762	$ 320
Delinquent tax	1,116	695	-	695
Motor vehicle tax	9,813	8,543	6,639	1,904
16/20M truck tax	280	318	227	91
Antique tag tax	49	50	-	50
Shared revenue:				
State grant	12,000	12,000	12,000	-
Neighborhood revitalization	(662)	(188)	(108)	(80)
Total receipts	143,570	48,500	$ 45,520	$ 2,980
Expenditures:				
Health and welfare:				
Personal services	124,442	129,497	$ 150,374	$ 20,877
Commodities	192	97	1,225	1,128
Contractual services	1,075	944	1,800	856
Capital outlay	-	-	1,600	1,600
Total expenditures	125,709	130,538	$ 154,999	$ 24,461
Receipts over (under) expenditures	17,861	(82,038)		
Unencumbered cash, beginning of year	116,921	134,782	$ 109,479	$ 25,303
Unencumbered cash, end of year	$ 134,782	$ 52,744		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 191,336	$ 148,959	$ 147,514	$ 1,445
Delinquent tax	1,874	1,670	966	704
Motor vehicle tax	15,864	13,563	10,503	3,060
16/20M truck tax	470	509	359	150
Antique tag tax	82	81	-	81
Neighborhood revitalization	(1,046)	(1,036)	(598)	(438)
Other	1,620	-	-	-
Total receipts	210,200	163,746	$ 158,744	$ 5,002
Expenditures:				
Highways and streets:				
Personal services	26,244	31,601	$ 37,600	$ 5,999
Commodities	171,980	157,684	162,050	4,366
Contractual services	8,777	8,517	12,625	4,108
Capital outlay	1,465	1,417	3,000	1,583
Reimbursed expenditures	(4,050)	(5,137)	-	5,137
Total expenditures	204,416	194,082	$ 215,275	$ 21,193
Receipts over (under) expenditures	5,784	(30,336)		
Unencumbered cash, beginning of year	80,540	86,324	$ 56,531	$ 29,793
Unencumbered cash, end of year	$ 86,324	$ 55,988		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

EMERGENCY SERVICES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 803,784	$ 1,153,207	$ 1,142,781	$ 10,426
Delinquent tax	6,039	8,838	4,060	4,778
Motor vehicle tax	42,681	50,930	44,133	6,797
16/20M truck tax	1,182	1,393	1,506	(113)
Antique tag tax	208	221	-	221
Charges for services	118,626	114,886	75,000	39,886
Neighborhood revitalization	(4,396)	(8,025)	(4,631)	(3,394)
Total receipts	968,124	1,321,450	$ 1,262,849	$ 58,601
Expenditures:				
Health and welfare:				
Personal services	569,660	595,726	$ 632,800	$ 37,074
Commodities	68,347	87,343	152,250	64,907
Contractual services	43,600	26,356	50,250	23,894
Capital outlay	36,191	293,593	607,500	313,907
Operating transfers:				
Special emergency services	279,167	289,000	-	(289,000)
Total expenditures	996,965	1,292,018	$ 1,442,800	$ 150,782
Receipts over (under) expenditures	(28,841)	29,432		
Unencumbered cash, beginning of year	444,020	415,179	$ 179,951	$ 235,228
Unencumbered cash, end of year	$ 415,179	$ 444,611		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 304,786	$ 236,249	$ 234,086	$ 2,163
Delinquent tax	2,899	2,622	1,540	1,082
Motor vehicle tax	21,611	20,714	16,735	3,979
16/20M truck tax	613	701	571	130
Antique tag tax	108	111	-	111
Neighborhood revitalization	(1,667)	(1,644)	(948)	(696)
Total receipts	328,350	258,753	$ 251,984	$ 6,769
Expenditures:				
Transfer to related municipal entity	305,247	290,086	$ 290,086	$ -
Receipts over (under) expenditures	23,103	(31,333)		
Unencumbered cash, beginning of year	17,415	40,518	$ 38,102	$ 2,416
Unencumbered cash, end of year	$ 40,518	$ 9,185		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

APPRAISER'S COST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 182,021	$ 191,754	$ 189,923	$ 1,831
Delinquent tax	1,762	1,831	919	912
Motor vehicle tax	14,310	12,699	9,993	2,706
16/20M truck tax	424	459	341	118
Antique tag tax	74	73	-	73
Neighborhood revitalization	(996)	(1,334)	(770)	(564)
Total receipts	197,595	205,482	$ 200,406	$ 5,076
Expenditures:				
General government:				
Personal services	79,294	80,260	$ 78,720	$ (1,540)
Commodities	795	1,428	1,000	(428)
Contractual services	112,773	122,785	123,983	1,198
Capital outlay	3,749	395	2,000	1,605
Total expenditures	196,611	204,868	$ 205,703	$ 835
Receipts over (under) expenditures	984	614		
Unencumbered cash, beginning of year	5,775	6,759	$ 5,297	$ 1,462
Unencumbered cash, end of year	$ 6,759	$ 7,373		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 2,340,495	$ 2,717,019	$ 2,692,458	$ 24,561
Delinquent tax	21,649	24,250	11,822	12,428
Motor vehicle tax	169,418	156,776	128,507	28,269
16/20M truck tax	6,214	5,101	4,386	715
Antique tag tax	1,082	811	-	811
Neighborhood revitalization	(12,801)	(18,906)	(10,910)	(7,996)
Total receipts	2,526,057	2,885,051	$ 2,826,263	$ 58,788
Expenditures:				
General government:				
Personal services	2,567,299	2,723,669	$ 3,125,000	$ 401,331
Receipts over (under) expenditures	(41,242)	161,382		
Unencumbered cash, beginning of year	830,302	789,060	$ 298,737	$ 490,323
Unencumbered cash, end of year	$ 789,060	$ 950,442		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Shared revenue:				
State of Kansas	$ 863	$ 1,197	$ 954	$ 243
Expenditures:				
Health and welfare:				
Commodities	-	-	$ 4,573	$ 4,573
Receipts over (under) expenditures	863	1,197		
Unencumbered cash, beginning of year	3,334	4,197	$ 3,619	$ 578
Unencumbered cash, end of year	$ 4,197	$ 5,394		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

E-911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Fees	$ 59,973	$ 65,094	$ 50,000	$ 15,094
Expenditures:				
General government:				
Contractual services	67,749	53,612	$ 157,356	$ 103,744
Capital outlay	(480)	-	-	-
Total expenditures	67,269	53,612	$ 157,356	$ 103,744
Receipts over (under) expenditures	(7,296)	11,482		
Unencumbered cash, beginning of year	157,356	150,060	$ 107,356	$ 42,704
Unencumbered cash, end of year	$ 150,060	$ 161,542		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

OPIOID SETTLEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Shared revenue:				
State of Kansas	$ 6,496	$ 7,060	$ 1,400	$ 5,660
Expenditures:				
Health and welfare:				
Commodities	-	-	$ 3,500	$ 3,500
Receipts over (under) expenditures	6,496	7,060		
Unencumbered cash, beginning of year	700	7,196	$ 2,100	$ 5,096
Unencumbered cash, end of year	$ 7,196	$ 14,256		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024

	Capital equipment	Capital improvement	Airport improvement	Offender
Receipts:				
Grants	$ -	$ 25,882	$ 422,171	$ -
Licenses, permits and fees	-	-	-	1,420
Interest	-	-	-	-
Other	1,000	313,483	-	-
Operating transfers	-	-	-	-
Total receipts	1,000	339,365	422,171	1,420
Expenditures:				
Personal services	-	-	-	-
Commodities	-	-	-	-
Contractual services	-	-	5,000	-
Capital outlay	13,473	392,647	124,330	-
Grant expenditures	-	-	-	-
Operating transfers	-	-	-	-
Total expenditures	13,473	392,647	129,330	-
Receipts over (under) expenditures	(12,473)	(53,282)	292,841	1,420
Unencumbered cash (deficit), beginning of year	115,534	1,496,669	(616,964)	16,621
Unencumbered cash (deficit), end of year	$ 103,061	$ 1,443,387	$ (324,123)	$ 18,041

Concealed carry	Special machinery and equipment	Asset forfeiture	MVE	Legal	Highway improvement
$ -	$ -	$ -	$ -	$ -	$ -
97	-	-	6,640	14,533	-
-	-	-	-	-	-
-	-	-	-	-	-
-	300,000	-	-	-	269,513
97	300,000	-	6,640	14,533	269,513
-	-	-	750	-	-
-	-	-	-	16,713	-
-	-	-	-	-	-
-	217,640	-	-	-	276,605
-	-	-	-	-	-
-	-	-	-	-	-
-	217,640	-	750	16,713	276,605
97	82,360	-	5,890	(2,180)	(7,092)
6,487	1,062,545	4,250	12,938	20,653	3,344,113
$ 6,584	$ 1,144,905	$ 4,250	$ 18,828	$ 18,473	$ 3,337,021

KEARNY COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024

	WIC	Special health and welfare	Health title XIX	Sunflower COVID-19
Receipts:				
Grants	$ -	$ -	$ 3,677	$ -
Licenses, permits and fees	-	-	-	-
Interest	-	44	-	-
Other	-	1,704	176,837	-
Operating transfers	-	-	-	-
Total receipts	-	1,748	180,514	-
Expenditures:				
Personal services	-	-	-	-
Commodities	-	2,444	-	172
Contractual services	-	-	149,374	-
Capital outlay	-	-	-	-
Grant expenditures	-	-	-	-
Operating transfers	-	-	-	-
Total expenditures	-	2,444	149,374	172
Receipts over (under) expenditures	-	(696)	31,140	(172)
Unencumbered cash (deficit), beginning of year	1,875	18,065	38,371	427
Unencumbered cash (deficit), end of year	$ 1,875	$ 17,369	$ 69,511	$ 255

Bio-terrorism grant	Food pantry expansion	Patterson family foundation	COVID ELC expanding	ARPA	State Grant 2.0
$ 10,177	$ -	$ 72,376	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
10,177	-	72,376	-	-	-
-	-	-	-	3,669	-
2,247	367	-	-	-	-
6,482	-	-	-	24,939	-
569	-	-	-	3,120	-
-	-	-	429	-	-
-	-	-	-	-	-
9,298	367	-	429	31,728	-
879	(367)	72,376	(429)	(31,728)	-
3,336	5,011	-	7,061	31,728	32
$ 4,215	$ 4,644	$ 72,376	$ 6,632	$ -	$ 32

KEARNY COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024

	Workforce development grant	HEAL grant	Special emergency services	Health ins payment/ claim
Receipts:				
Grants	$ 6,125	$ 23,790	$ -	$ -
Licenses, permits and fees	-	-	-	1,840,067
Interest	-	-	-	-
Other	-	-	-	-
Operating transfers	-	-	289,000	-
Total receipts	6,125	23,790	289,000	1,840,067
Expenditures:				
Personal services	4,500	-	-	-
Commodities	-	-	-	-
Contractual services	7,070	-	-	1,840,067
Capital outlay	-	-	-	-
Grant expenditures	-	-	-	-
Operating transfers	-	-	-	-
Total expenditures	11,570	-	-	1,840,067
Receipts over (under) expenditures	(5,445)	23,790	289,000	-
Unencumbered cash (deficit), beginning of year	(7,800)	-	306,261	-
Unencumbered cash (deficit), end of year	$ (13,245)	$ 23,790	$ 595,261	$ -

See Independent Auditor's Report.

Special motor vehicle	Register of deeds technology	Treasurer technology	Clerk technology	Prosecuting attorney's training	Total
$ -	$ -	$ -	$ -	$ -	$ 564,198
42,187	9,980	2,495	2,495	1,075	1,920,989
-	-	-	-	-	44
599	-	-	-	-	493,623
-	-	-	-	-	858,513
42,786	9,980	2,495	2,495	1,075	3,837,367
23,872	-	-	-	-	32,791
1,505	-	-	-	-	23,448
6,322	15,877	606	-	2,010	2,057,747
-	-	-	-	-	1,028,384
-	-	-	-	-	429
11,087	-	-	-	-	11,087
42,786	15,877	606	-	2,010	3,153,886
-	(5,897)	1,889	2,495	(935)	683,481
4,000	56,326	3,306	3,427	3,858	5,938,130
$ 4,000	$ 50,429	$ 5,195	$ 5,922	$ 2,923	$ 6,621,611

KEARNY COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2024

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County clerk	$ -	$ 3,072	$ 3,072	$ -
Register of deeds	-	90,404	90,404	-
District court	105,265	60,991	61,033	105,223
Sheriff	22,305	76,801	77,179	21,927
Tax collection accounts	13,404,996	17,263,820	18,783,624	11,885,192
Local taxing districts	30,944	7,562,752	7,561,843	31,853
Oil and gas depletion fund	560,777	-	266,196	294,581
Payroll clearing funds	49,952	650,191	631,133	69,010
Sales tax collections	55,655	452,560	486,175	22,040
Neighborhood revitalization	-	117,915	117,915	-
Motor vehicle	-	538,064	538,064	-
Mortgage registration fees	1,342	4,990	5,150	1,182
Fish and game licenses	-	2,105	2,105	-
District court costs	-	17,849	17,849	-
Law library	39,152	7,393	7,481	39,064
Total	$ 14,270,388	$ 26,848,907	$ 28,649,223	$ 12,470,072

See Independent Auditor's Report.