KEARNY 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
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, 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 Kearny 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 Kearny 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 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, 2022 (not presented herein), and have issued our report thereon dated September 12, 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-actual and budget 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 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 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

August 22, 2024

KEARNY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2023

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances
General fund	$ 978,861	$ -
Special purpose funds:		
Road and bridge	63,899	-
Solid waste	109,902	-
County health	116,921	-
Noxious weed	80,540	-
Emergency services	444,020	-
Library	17,415	-
Appraiser's cost	5,775	-
Employee benefits	830,302	-
Special alcohol and drug	3,334	-
E-911	157,356	-
Non-budgeted special purpose funds:		
Capital equipment	115,062	-
Capital improvement	1,530,254	-
Airport improvement	(562,705)	-
Offender	15,121	-
Concealed carry	6,422	-
Special machinery and equipment	1,285,019	-
Asset forfeiture	4,250	-
MVE	12,005	-
Legal	24,049	-
Highway improvement	3,181,928	-
WIC	1,875	-
Special health and welfare	16,365	-
Health title XIX	50,887	-
Sunflower COVID-19	1,252	-
Bio-terrorism grant	1,272	-
Opioid settlement	700	-
Food pantry expansion	5,491	-
COVID ELC expanding	1,781	-
ARPA	89,967	-
State grant 2.0	32	-
Workforce development grant	-	-
Pathways grant	5,543	-
Special emergency services	21,551	-
Health ins payment/claim	-	-
Special motor vehicle	4,345	-
Register of deeds technology	69,219	-
Treasurer technology	3,250	-
Clerk technology	7,815	-
Prosecuting attorney's training	3,203	-
Total special purpose funds	7,725,417	-
Total - excluding agency funds	$ 8,704,278	$ -
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)
$ 5,374,497	$ 5,011,877	$ 1,341,481	$ 162,892	$ 1,504,373
1,753,807	1,687,995	129,711	32,272	161,983
219,618	219,280	110,240	-	110,240
143,570	125,709	134,782	-	134,782
210,200	204,416	86,324	-	86,324
968,124	996,965	415,179	59,007	474,186
328,350	305,247	40,518	-	40,518
197,595	196,611	6,759	-	6,759
2,526,057	2,567,299	789,060	-	789,060
863	-	4,197	-	4,197
59,973	67,269	150,060	-	150,060
6,993	6,521	115,534	-	115,534
961,500	995,085	1,496,669	-	1,496,669
55,309	109,568	(616,964)	15,000	(601,964)
1,500	-	16,621	-	16,621
65	-	6,487	-	6,487
225,000	447,474	1,062,545	-	1,062,545
-	-	4,250	-	4,250
5,180	4,247	12,938	-	12,938
12,572	15,968	20,653	-	20,653
180,685	18,500	3,344,113	-	3,344,113
-	-	1,875	-	1,875
3,963	2,263	18,065	-	18,065
140,010	152,526	38,371	15,650	54,021
-	825	427	-	427
9,932	7,868	3,336	-	3,336
6,496	-	7,196	-	7,196
-	480	5,011	-	5,011
55,522	50,242	7,061	-	7,061
-	58,239	31,728	-	31,728
-	-	32	-	32
-	7,800	(7,800)	-	(7,800)
-	5,543	-	-	-
284,710	-	306,261	-	306,261
1,743,009	1,743,009	-	-	-
43,684	44,029	4,000	-	4,000
7,844	20,737	56,326	-	56,326
1,961	1,905	3,306	-	3,306
1,961	6,349	3,427	-	3,427
1,194	539	3,858	-	3,858
10,157,247	10,070,508	7,812,156	121,929	7,934,085
$ 15,531,744	$ 15,082,385	$ 9,153,637	$ 284,821	$ 9,438,458

	$ 80
	147,270
	286,893
	16,794
	97,413
	15,663,701
	7,496,695
	23,708,846
	(14,270,388)
	$ 9,438,458

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, 2023:

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 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. 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
Opioid Settlement
Food Pantry Expansion
COVID ELC Expanding
ARPA
State Grant 2.0
Workforce Development Grant
Pathways 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 $616,964, and $7,800. 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, 2023, the County's carrying amount of deposits was $23,561,496 and the bank balance was $23,747,764. Of the bank balance, $1,169,008 was covered by federal depository insurance and $22,578,756 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 Kirkham Michael	$ 827,663	$ 501,863

E. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2023, 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	$ 190,661	$ -	$ 126,045	$ 64,616	$ 5,369
Landfill land Issued May 3, 2021 In the amount of $180,000 At interest rate of 0.00% Maturing July 1, 2026	144,000	-	36,000	108,000	-
Building Improvements Issued February 14, 2022 In the amount of $2,400,000 At interest rate of 2.800% Maturing February 1, 2032	2,292,896	-	213,841	2,079,055	62,715
Total	$2,627,557	$ -	$ 375,886	$2,251,671	$ 68,084

E. LONG-TERM DEBT (CONTINUED)

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

	Principal due	Interest due	Total due
2024	$ 320,486	$ 57,777	$ 378,263
2025	262,069	50,486	312,555
2026	268,444	44,111	312,555
2027	238,998	37,557	276,555
2028	245,736	30,819	276,555
2029-2032	915,938	52,006	967,944
Total	$ 2,251,671	$ 272,756	$ 2,524,427

F. TRANSFERS

Transfers were as follows:

From	To	Regulatory authority	Amount
Operating transfers:			
General	Capital Improvement	K.S.A. 19-120	$ 14,000
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141g	225,000
Road and Bridge	Highway Improvement	K.S.A. 68-590	180,685
Emergency Services	Special Emergency Services	K.S.A. 12-110d	279,167
Pathways Grant	Special Emergency Services	Resolution	5,543
Special Motor Vehicle	General	K.S.A. 8-145	11,969
			$ 716,364
Transfers to related municipal entities:			
General	Memorial Building	K.S.A. 73-407	$ 64,750
General	Free Fair	K.S.A. 2-132	129,900
General	Extension Council	K.S.A. 2-610	160,000
General	Hospital	K.S.A. 19-4606	501,276
General	Historical Society	K.S.A. 19-2651	138,910
Library	County Library	K.S.A. 12-1247	305,247
			$ 1,300,083

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.

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

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.

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, 2023, and contributions by the County totaled $23,521.

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 the maximum amount 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 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 $200,405 for KPERS and $251,886 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 $2,143,178 and $2,480,953 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 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. 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 the 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 $584,055 and the estimated post-closure cost is $1,100,312. These figures comprise the estimated closure and post-closure cost of $1,684,367 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 32.47% of the original capacity and that the remaining life of the landfill is estimated to be 26.5 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 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 $78,016,853, $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 August 22, 2024, the date on which the financial statement was available to be used. The County has received $745,487 from the Department of Treasury through the American Rescue Plan Act of 2021 to cover lost revenue. As of December 31, 2023, $31,728 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

KEARNY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023

Fund	Certified budget	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 5,370,282	$ 5,370,282	$ 5,011,877	$ 358,405
Special purpose funds:				
Road and bridge	1,687,995	1,687,995	1,687,995	-
Solid waste	252,250	252,250	219,280	32,970
County health	149,601	149,601	125,709	23,892
Noxious weed	231,125	231,125	204,416	26,709
Emergency services	1,181,800	1,181,800	996,965	184,835
Library	305,247	305,247	305,247	-
Appraiser's cost	196,611	196,611	196,611	-
Employee benefits	3,024,000	3,024,000	2,567,299	456,701
Special alcohol and drug	5,725	5,725	-	5,725
E-911	190,020	190,020	67,269	122,751
Total	$ 12,594,656	$ 12,594,656	$ 11,382,668	$ 1,211,988

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 3,193,659	$ 4,219,819	$ 4,099,728	$ 120,091
Delinquent tax	34,360	37,524	16,086	21,438
Motor vehicle tax	258,265	260,891	283,351	(22,460)
16/20M truck tax	9,814	7,688	9,199	(1,511)
Antique tag tax	1,700	1,357	-	1,357
Interest on delinquent tax	25,603	36,971	20,000	16,971
Shared revenue:				
Severance tax	166,174	97,108	80,000	17,108
Other shared revenue	182	209	-	209
Licenses, permits and fees	89,317	81,498	66,000	15,498
Interest	102,793	557,883	50,000	507,883
Other	90,008	84,659	20,000	64,659
Operating transfers	141,691	11,969	15,000	(3,031)
Neighborhood revitalization	(38,174)	(23,079)	(23,221)	142
Total receipts	4,075,392	5,374,497	$ 4,636,143	$ 738,354
Expenditures:				
General government:				
County commissioners	64,535	66,709	$ 67,254	$ 545
County clerk	99,371	121,741	116,900	(4,841)
County treasurer	134,043	151,964	152,085	121
Register of deeds	73,157	75,863	112,000	36,137
County attorney	151,724	170,748	155,148	(15,600)
Custodian	64,453	58,037	85,420	27,383
Zoning	61,123	53,896	61,804	7,908
Unified courts	86,099	95,578	140,150	44,572
Courthouse general	981,911	1,245,801	1,241,450	(4,351)
Airport	119,323	111,055	99,280	(11,775)
Election	34,294	21,093	22,350	1,257
County counselor	66,126	65,262	72,818	7,556
Community development	55,258	63,727	78,893	15,166
Appropriations:				
Conservation District	65,000	65,000	65,000	-
Total general government	2,056,417	2,366,474	2,470,552	104,078

KEARNY 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)
Public safety:				
Fire and rescue	$ (8,146)	$ (10,564)	$ -	$ 10,564
Sheriff	1,447,845	1,455,091	1,598,703	143,612
Total public safety	1,439,699	1,444,527	1,598,703	154,176
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	1,000	(2,000)
Total health and welfare	36,000	39,000	37,000	(2,000)
Culture and recreation:				
Beymer Water Recreation Park	24,126	28,554	28,700	146
Deerfield Community Center	47,813	49,404	73,244	23,840
Council on Aging	125,936	125,710	147,807	22,097
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	215,875	221,668	267,751	46,083
Reimbursed expenditures	(87,388)	(68,628)	-	68,628
Operating transfers:				
Capital improvement	144,691	14,000	-	(14,000)

KEARNY 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)
Related municipal entity transfers:				
Memorial Building	$ 52,941	$ 64,750	$ 65,000	$ 250
Free Fair	119,813	129,900	130,000	100
Historical Society	134,539	138,910	140,000	1,090
Extension Council	160,100	160,000	160,000	-
Hospital	50,000	501,276	501,276	-
Total related municipal entity transfers	517,393	994,836	996,276	1,440
Total expenditures	4,322,687	5,011,877	$ 5,370,282	$ 358,405
Receipts over (under) expenditures	(247,295)	362,620		
Unencumbered cash, beginning of year	1,226,156	978,861	$ 734,139	$ 244,722
Unencumbered cash, end of year	$ 978,861	$ 1,341,481		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 1,055,662	$ 1,301,731	$ 1,264,637	$ 37,094
Delinquent tax	7,517	11,221	5,325	5,896
Motor vehicle tax	45,755	78,042	93,805	(15,763)
16/20M truck tax	1,806	1,348	3,045	(1,697)
Antique tag tax	304	237	-	237
Shared revenue:				
Gasoline tax	316,704	315,669	317,093	(1,424)
Connecting links	52,171	51,353	-	51,353
Other	2,262	1,325	-	1,325
Neighborhood revitalization	(11,079)	(7,119)	(7,163)	44
Total receipts	1,471,102	1,753,807	$ 1,676,742	$ 77,065
Expenditures:				
Highway, streets and bridges:				
Personal services	525,443	567,000	$ 759,500	$ 192,500
Commodities	452,458	615,682	804,040	188,358
Contractual services	28,752	50,949	44,955	(5,994)
Capital outlay	41,731	48,679	79,500	30,821
Operating transfers:				
Special machinery and equipment	225,000	225,000	-	(225,000)
Highway improvement	375,000	180,685	-	(180,685)
Total expenditures	1,648,384	1,687,995	$ 1,687,995	$ -
Receipts over (under) expenditures	(177,282)	65,812		
Unencumbered cash, beginning of year	241,181	63,899	$ 11,253	$ 52,646
Unencumbered cash, end of year	$ 63,899	$ 129,711		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 142,173	$ 185,605	$ 180,262	$ 5,343
Delinquent tax	1,160	1,458	717	741
Motor vehicle tax	7,903	10,970	12,631	(1,661)
16/20M truck tax	243	247	410	(163)
Antique tag tax	43	44	-	44
Other	28,028	22,309	-	22,309
Neighborhood revitalization	(1,492)	(1,015)	(1,021)	6
Total receipts	178,058	219,618	$ 192,999	$ 26,619
Expenditures:				
Sanitation:				
Personal services	76,413	81,574	$ 83,000	$ 1,426
Commodities	18,445	27,065	32,500	5,435
Contractual services	32,769	72,304	87,250	14,946
Capital outlay	43,576	38,337	49,500	11,163
Total expenditures	171,203	219,280	$ 252,250	$ 32,970
Receipts over (under) expenditures	6,855	338		
Unencumbered cash, beginning of year	103,047	109,902	$ 59,251	$ 50,651
Unencumbered cash, end of year	$ 109,902	$ 110,240		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 120,896	$ 120,974	$ 117,484	$ 3,490
Delinquent tax	1,118	1,116	-	1,116
Motor vehicle tax	8,970	9,813	10,736	(923)
16/20M truck tax	279	280	348	(68)
Antique tag tax	46	49	-	49
Shared revenue:				
State grant	12,000	12,000	-	12,000
Neighborhood revitalization	(1,269)	(662)	(665)	3
Total receipts	142,040	143,570	$ 127,903	$ 15,667
Expenditures:				
Health and welfare:				
Personal services	118,717	124,442	$ 145,876	$ 21,434
Commodities	(21)	192	775	583
Contractual services	142	1,075	1,350	275
Capital outlay	-	-	1,600	1,600
Total expenditures	118,838	125,709	$ 149,601	$ 23,892
Receipts over (under) expenditures	23,202	17,861		
Unencumbered cash, beginning of year	93,719	116,921	$ 29,571	$ 87,350
Unencumbered cash, end of year	$ 116,921	$ 134,782	$ 7,873	$ 126,909

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 193,634	$ 191,336	$ 185,861	$ 5,475
Delinquent tax	1,891	1,874	976	898
Motor vehicle tax	15,106	15,864	17,205	(1,341)
16/20M truck tax	479	470	558	(88)
Antique tag tax	81	82	-	82
Neighborhood revitalization	(2,032)	(1,046)	(1,053)	7
Other	-	1,620	-	1,620
Total receipts	209,159	210,200	$ 203,547	$ 6,653
Expenditures:				
Highways and streets:				
Personal services	23,839	26,244	$ 37,600	$ 11,356
Commodities	138,369	171,980	178,050	6,070
Contractual services	7,752	8,777	12,475	3,698
Capital outlay	1,309	1,465	3,000	1,535
Reimbursed expenditures	(2,290)	(4,050)	-	4,050
Total expenditures	168,979	204,416	$ 231,125	$ 26,709
Receipts over (under) expenditures	40,180	5,784		
Unencumbered cash, beginning of year	40,360	80,540	$ 27,578	$ 52,962
Unencumbered cash, end of year	$ 80,540	$ 86,324		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 529,826	$ 803,784	$ 780,887	$ 22,897
Delinquent tax	5,125	6,039	2,673	3,366
Motor vehicle tax	38,256	42,681	47,076	(4,395)
16/20M truck tax	1,254	1,182	1,528	(346)
Antique tag tax	220	208	-	208
Charges for services	95,406	118,626	75,000	43,626
Neighborhood revitalization	(5,560)	(4,396)	(4,423)	27
Total receipts	664,527	968,124	$ 902,741	$ 65,383
Expenditures:				
Health and welfare:				
Personal services	524,037	569,660	$ 625,800	$ 56,140
Commodities	71,464	68,347	102,750	34,403
Contractual services	33,980	43,600	45,750	2,150
Capital outlay	54,401	36,191	407,500	371,309
Operating transfers:				
Special emergency services	-	279,167	-	(279,167)
Total expenditures	683,882	996,965	$ 1,181,800	$ 184,835
Receipts over (under) expenditures	(19,355)	(28,841)		
Unencumbered cash, beginning of year	463,375	444,020	$ 279,059	$ 164,961
Unencumbered cash, end of year	$ 444,020	$ 415,179		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 266,673	$ 304,786	$ 296,116	$ 8,670
Delinquent tax	2,601	2,899	1,345	1,554
Motor vehicle tax	19,790	21,611	23,694	(2,083)
16/20M truck tax	640	613	769	(156)
Antique tag tax	111	108	-	108
Neighborhood revitalization	(2,798)	(1,667)	(1,677)	10
Total receipts	287,017	328,350	$ 320,247	$ 8,103
Expenditures:				
Transfer to related municipal entity	269,010	305,247	$ 305,247	$ -
Receipts over (under) expenditures	18,007	23,103		
Unencumbered cash, beginning of year	(592)	17,415	$ -	$ 17,415
Unencumbered cash, end of year	$ 17,415	$ 40,518	$ 15,000	$ 25,518

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 174,647	$ 182,021	$ 176,842	$ 5,179
Delinquent tax	1,715	1,762	881	881
Motor vehicle tax	13,568	14,310	15,515	(1,205)
16/20M truck tax	421	424	504	(80)
Antique tag tax	72	74	-	74
Neighborhood revitalization	(1,833)	(996)	(1,002)	6
Total receipts	188,590	197,595	$ 192,740	$ 4,855
Expenditures:				
General government:				
Personal services	75,391	79,294	$ 75,946	$ (3,348)
Commodities	649	795	1,000	205
Contractual services	115,873	112,773	117,665	4,892
Capital outlay	1,899	3,749	2,000	(1,749)
Total expenditures	193,812	196,611	$ 196,611	$ -
Receipts over (under) expenditures	(5,222)	984		
Unencumbered cash, beginning of year	10,997	5,775	$ 3,871	$ 1,904
Unencumbered cash, end of year	$ 5,775	$ 6,759		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 1,940,388	$ 2,340,495	$ 2,273,884	$ 66,611
Delinquent tax	20,409	21,649	9,787	11,862
Motor vehicle tax	186,248	169,418	172,397	(2,979)
16/20M truck tax	3,968	6,214	5,596	618
Antique tag tax	688	1,082	-	1,082
Neighborhood revitalization	(20,360)	(12,801)	(12,879)	78
Total receipts	2,131,341	2,526,057	$ 2,448,785	$ 77,272
Expenditures:				
General government:				
Personal services	2,440,615	2,567,299	$ 3,024,000	$ 456,701
Receipts over (under) expenditures	(309,274)	(41,242)		
Unencumbered cash, beginning of year	1,139,576	830,302	$ 575,215	$ 255,087
Unencumbered cash, end of year	$ 830,302	$ 789,060		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Shared revenue:				
State of Kansas	$ 674	$ 863	$ 285	$ 578
Expenditures:				
Health and welfare:				
Commodities	2,500	-	$ 5,725	$ 5,725
Receipts over (under) expenditures	(1,826)	863		
Unencumbered cash, beginning of year	5,160	3,334	$ 5,440	$ (2,106)
Unencumbered cash, end of year	$ 3,334	$ 4,197		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Fees	$ 60,032	$ 59,973	$ 50,000	$ 9,973
Expenditures:				
General government:				
Contractual services	42,216	67,749	$ 190,020	$ 122,271
Capital outlay	480	(480)	-	480
Total expenditures	42,696	67,269	$ 190,020	$ 122,751
Receipts over (under) expenditures	17,336	(7,296)		
Unencumbered cash, beginning of year	140,020	157,356	$ 140,020	$ 17,336
Unencumbered cash, end of year	$ 157,356	$ 150,060		

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, 2023

	Capital equipment	Capital improvement	Airport improvement	Offender
Receipts:				
Grants	$ -	$ -	$ 55,309	$ -
Licenses, permits and fees	-	-	-	1,500
Interest	-	-	-	-
Insurance proceeds	-	907,333	-	-
Other	6,993	40,167	-	-
Operating transfers	-	14,000	-	-
Total receipts	6,993	961,500	55,309	1,500
Expenditures:				
Personal services	-	-	-	-
Commodities	-	-	-	-
Contractual services	-	-	109,568	-
Capital outlay	6,521	995,085	-	-
Grant expenditures	-	-	-	-
Operating transfers	-	-	-	-
Total expenditures	6,521	995,085	109,568	-
Receipts over (under) expenditures	472	(33,585)	(54,259)	1,500
Unencumbered cash (deficit), beginning of year	115,062	1,530,254	(562,705)	15,121
Unencumbered cash (deficit), end of year	$ 115,534	$ 1,496,669	$ (616,964)	$ 16,621

Concealed carry	Special machinery and equipment	Asset forfeiture	MVE	Legal	Highway improvement
$ -	$ -	$ -	$ -	$ -	$ -
65	-	-	5,180	12,572	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	225,000	-	-	-	180,685
65	225,000	-	5,180	12,572	180,685
-	-	-	4,247	-	-
-	-	-	-	15,968	-
-	-	-	-	-	-
-	447,474	-	-	-	18,500
-	-	-	-	-	-
-	-	-	-	-	-
-	447,474	-	4,247	15,968	18,500
65	(222,474)	-	933	(3,396)	162,185
6,422	1,285,019	4,250	12,005	24,049	3,181,928
$ 6,487	$ 1,062,545	$ 4,250	$ 12,938	$ 20,653	$ 3,344,113

KEARNY COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

	WIC	Special health and welfare	Health title XIX	Sunflower COVID-19
Receipts:				
Grants	$ -	$ -	$ 4,126	$ -
Licenses, permits and fees	-	-	-	-
Interest	-	42	-	-
Insurance proceeds	-	-	-	-
Other	-	3,921	135,884	-
Operating transfers	-	-	-	-
Total receipts	-	3,963	140,010	-
Expenditures:				
Personal services	-	-	-	-
Commodities	-	2,263	-	825
Contractual services	-	-	152,526	-
Capital outlay	-	-	-	-
Grant expenditures	-	-	-	-
Operating transfers	-	-	-	-
Total expenditures	-	2,263	152,526	825
Receipts over (under) expenditures	-	1,700	(12,516)	(825)
Unencumbered cash (deficit), beginning of year	1,875	16,365	50,887	1,252
Unencumbered cash (deficit), end of year	$ 1,875	$ 18,065	$ 38,371	$ 427

Bio-terrorism grant	Opioid Settlement	Food pantry expansion	COVID ELC expanding	ARPA	State Grant 2.0
$ 9,932	$ 6,496	$ -	$ 55,522	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
9,932	6,496	-	55,522	-	-
-	-	-	9,500	-	-
1,541	-	480	-	-	-
5,214	-	-	-	58,239	-
1,113	-	-	-	-	-
-	-	-	40,742	-	-
-	-	-	-	-	-
7,868	-	480	50,242	58,239	-
2,064	6,496	(480)	5,280	(58,239)	-
1,272	700	5,491	1,781	89,967	32
$ 3,336	$ 7,196	$ 5,011	$ 7,061	$ 31,728	$ 32

KEARNY COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

	Workforce development grant	Pathways grant	Special emergency services	Health ins payment/ claim
Receipts:				
Grants	$ -	$ -	$ -	$ -
Licenses, permits and fees	-	-	-	1,743,009
Interest	-	-	-	-
Insurance proceeds	-	-	-	-
Other	-	-	-	-
Operating transfers	-	-	284,710	-
Total receipts	-	-	284,710	1,743,009
Expenditures:				
Personal services	-	-	-	-
Commodities	-	-	-	-
Contractual services	7,800	-	-	1,743,009
Capital outlay	-	-	-	-
Grant expenditures	-	-	-	-
Operating transfers	-	5,543	-	-
Total expenditures	7,800	5,543	-	1,743,009
Receipts over (under) expenditures	(7,800)	(5,543)	284,710	-
Unencumbered cash (deficit), beginning of year	-	5,543	21,551	-
Unencumbered cash (deficit), end of year	$ (7,800)	$ -	$ 306,261	$ -

See Independent Auditor's Report.

Special motor vehicle	Register of deeds technology	Treasurer technology	Clerk technology	Prosecuting attorney's training	Total
$ -	$ -	$ -	$ -	$ -	$ 131,385
43,150	7,844	1,961	1,961	1,194	1,818,436
-	-	-	-	-	42
-	-	-	-	-	907,333
534	-	-	-	-	187,499
-	-	-	-	-	704,395
43,684	7,844	1,961	1,961	1,194	3,749,090
20,446	-	-	6,349	-	40,542
2,900	-	-	-	-	23,977
8,714	20,737	1,905	-	539	2,108,251
-	-	-	-	-	1,468,693
-	-	-	-	-	40,742
11,969	-	-	-	-	17,512
44,029	20,737	1,905	6,349	539	3,699,717
(345)	(12,893)	56	(4,388)	655	49,373
4,345	69,219	3,250	7,815	3,203	5,895,953
$ 4,000	$ 56,326	$ 3,306	$ 3,427	$ 3,858	$ 5,945,326

KEARNY 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	$ -	$ 2,143	$ 2,143	$ -
Register of deeds	-	72,240	72,240	-
District court	105,533	42,447	42,715	105,265
Sheriff	21,118	77,062	75,875	22,305
Tax collection accounts	12,718,522	18,238,839	17,552,365	13,404,996
Local taxing districts	76,572	6,983,310	7,028,938	30,944
Oil and gas depletion fund	648,601	-	87,824	560,777
Payroll clearing funds	37,340	619,059	606,447	49,952
Sales tax collections	39,968	522,872	507,185	55,655
Neighborhood revitalization	-	94,586	94,586	-
Motor vehicle	-	530,650	530,650	-
Mortgage registration fees	855	3,922	3,435	1,342
Fish and game licenses	-	1,720	1,720	-
District court costs	31,093	6,753	37,846	-
Law library	38,482	3,359	2,689	39,152
Total	$ 13,718,084	$ 27,198,962	$ 26,646,658	$ 14,270,388

See Independent Auditor's Report.