CLARK COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Clark County, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Clark County, Kansas, as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS we:

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Clark County, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated September 21, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2022, (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

August 22, 2023

CLARK COUNTY, KANSAS

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

For the Year Ended December 31, 2022

Fund	Beginning unencumbered cash balance	Prior year canceled encumbrances	Receipts
General	$ 1,240,766	$ -	$ 4,031,194
Special purpose funds:			
Special alcohol	6,121	-	866
Wireless 911 emergency	3,425	-	-
911 land/wireless/VOIP	218,024	-	57,814
Special bridge	132,705	-	42,360
Employee benefits	423,027	-	1,382,441
Noxious weed capital outlay	36,882	-	-
Rural fire district #1	4,841	-	81,965
Rural fire district #2	2,051	-	41,218
Rural fire district #3	90	-	1,250
Non-budgeted special purpose funds:			
Special vehicle	13,236	-	14,975
Treasurer's equipment reserve	6,000	-	-
Diversion fee	13,797	-	2,329
P.A.T.F.	5,754	-	286
Special prosecutor's trust	252,840	-	-
Special law enforcement trust	1,012,641	-	285
Special concealed carry license	5,610	-	97
DOJ asset forfeiture	34,106	-	-
Equipment reserve	866,923	-	410,940
Capital improvement	585,738	-	464,847
Special parks and recreation	966	-	-
Registered offenders	2,620	-	700
Bioterrorism grant	2,223	-	9,042
Register of Deeds technology	18,482	-	4,760
District Court technology	4,133	-	1,899
Treasurer's technology	7,991	-	1,052
Clerk's technology	6,762	-	1,052
Special machinery	584,448	-	-
Ambulance capital outlay	10,871	-	-
COVID-19	16,297	-	-
Windfarm project maintenance	59,000	-	-
ARPA	185,909	-	193,656
Fire fuel reduction	11,826	-	-
Total - excluding agency funds	$ 5,776,105	$ -	$ 6,745,028

Composition of cash balance:
Checking accounts
Money market accounts
Cash and cash items on hand
Certificates of deposit

Total cash
Agency funds

Total - excluding agency funds

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

STATEMENT 1

Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
$ 3,994,289	$ 1,277,671	$ 185,132	$ 1,462,803
950	6,037	-	6,037
1,756	1,669	-	1,669
81,353	194,485	-	194,485
8,892	166,173	9,005	175,178
1,237,650	567,818	-	567,818
-	36,882	-	36,882
81,480	5,326	-	5,326
42,500	769	-	769
1,200	140	-	140
16,634	11,577	-	11,577
-	6,000	-	6,000
4,666	11,460	-	11,460
143	5,897	-	5,897
44,144	208,696	-	208,696
521,790	491,136	2,365	493,501
-	5,707	-	5,707
-	34,106	-	34,106
54,794	1,223,069	-	1,223,069
20,594	1,029,991	-	1,029,991
-	966	-	966
-	3,320	-	3,320
9,139	2,126	-	2,126
7,192	16,050	-	16,050
1,471	4,561	-	4,561
-	9,043	-	9,043
-	7,814	-	7,814
214,289	370,159	-	370,159
-	10,871	-	10,871
570	15,727	-	15,727
6,000	53,000	-	53,000
7,746	371,819	-	371,819
2,758	9,068	-	9,068
$ 6,362,000	$ 6,159,133	$ 196,502	$ 6,355,635

	$ 3,033,985
	5,977,596
	23,007
	3,500,000
	12,534,588
	(6,178,953)
	$ 6,355,635

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Municipal Financial Reporting Entity

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

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

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

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

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

2. Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2022:

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES

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

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

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

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

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

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

4. Budgetary Information

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

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

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

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for this year.

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

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

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

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

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

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

B. DEPOSITS AND INVESTMENTS

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the County's carrying amount of deposits was $12,511,581 and the bank balance was $12,583,305. Of the bank balance, $1,003,500 was covered by federal depository insurance and $11,579,805 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

C. TRANSFERS

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

From	To	Amount	Regulatory authority
Operating transfers:			
General	Equipment reserve	$ 410,940	KSA 19-119
General	Capital improvement	442,666	KSA 19-120
Special vehicle	General	13,236	KSA 8-145
		$ 866,842	
Transfers to related municipal entities:			
General	Free Fair	$ 14,000	KSA 2-129
General	Extension Council	89,512	KSA 2-610
General	Pioneer-Krier Museum	41,248	KSA 19-2801
Rural Fire District #1	Fire District #1	81,480	KSA 19-3601
Rural Fire District #2	Fire District #2	42,500	KSA 19-3601
		$ 268,740	

D. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

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

Death and disability other post-employment benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% and contributions were $6,451 for the year ended December 31, 2022.

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

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

E. DEFINED BENEFIT PENSION PLAN

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

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

E. DEFINED BENEFIT PENSION PLAN (CONTINUED)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $111,883 for KPERS and $56,714 for KP&F for the year ended December 31, 2022.

Net pension liability. At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $1,210,600, and $576,561 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

F. LANDFILL CLOSURE AND POST-CLOSURE COSTS

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

The estimated closure cost is $173,718 and the estimated post-closure cost is $682,212. These figures comprise the estimated closure and post-closure cost of $855,930 and are obtained from the 2022 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2022 to June 30, 2023. The permit for 2022 identifies that the remaining volume capacity of the site is 33.214% of the original capacity and that the remaining life of the landfill is estimated to be 29 years. Actual costs may be higher or lower due to inflation or deflation and changes in technology or applicable laws and regulations.

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

G. CONTINGENCIES

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

H. RISK MANAGEMENT

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

I. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to $750,000 each and aggregate excess reinsurance provides aggregate coverage up to $1,000,000 per incident. Except for required contributions, no member can be held responsible for any claims made against any other member.

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group funded pool for property, liability, crime and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file, which is $15,841,526, $500,000 for liability and $1,000,000 for crime. Excess reinsurance provides aggregate coverage up to $3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

J. SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 22, 2023, the date on which the financial statements were available to be used. The County has received $387,311 from the Department of Treasury through the American Rescue Plan Act of 2021 to cover lost revenue. As of December 31, 2022, $371,819 remains in the ARPA fund. These funds must be obligated by December 31, 2024 and expended by December 31, 2026. Management has concluded that there are no other subsequent events that are required to be recognized or disclosed in the Financial Statement.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

CLARK COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022

Fund	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 4,009,048	$ -	$ 4,009,048	$ 3,994,289	$ 14,759
Special purpose funds:					
Special alcohol	6,777	-	6,777	950	5,827
Wireless 911 emergency	4,830	-	4,830	1,756	3,074
911 land/wireless/VOIP	173,183	-	173,183	81,353	91,830
Special bridge	100,000	-	100,000	8,892	91,108
Employee benefits	1,507,600	-	1,507,600	1,237,650	269,950
Noxious weed capital outlay	36,882	-	36,882	-	36,882
Rural fire district #1	84,300	-	84,300	81,480	2,820
Rural fire district #2	42,500	-	42,500	42,500	-
Rural fire district #3	1,200	-	1,200	1,200	-
Total	$ 5,966,320	$ -	$ 5,966,320	$ 5,450,070	$ 516,250

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 2,292,607	$ 2,060,099	$ 1,939,015	$ 121,084
Intergovernmental	325,615	323,856	203,465	120,391
Licenses, fees, and permits	34,155	34,375	26,800	7,575
Charges for services	219,095	193,028	151,600	41,428
Use of money and property	22,875	31,431	50,000	(18,569)
In lieu of tax	314,995	1,350,831	829,542	521,289
Damages reimbursed and other	69,947	38,560	10,000	28,560
Operating transfers in	27,246	13,236	10,000	3,236
Neighborhood revitalization rebate	(20,691)	(14,222)	(47,204)	32,982
Total receipts	3,285,844	4,031,194	$ 3,173,218	$ 857,976
Expenditures:				
General government:				
Courthouse general:				
Personal services	35,518	50,165	$ 46,930	$ (3,235)
Commodities	8,272	11,951	15,200	3,249
Contractual services	204,197	237,122	223,000	(14,122)
Capital outlay	-	-	1,600	1,600
Reimbursed expenditures	(12,254)	(35,179)	-	35,179
	235,733	264,059	286,730	22,671
Custodian:				
Personal services	39,956	42,118	41,690	(428)
Commodities	10,127	11,142	17,390	6,248
Contractual services	473	512	520	8
Capital outlay	712	704	1,500	796
	51,268	54,476	61,100	6,624
County Clerk:				
Personal services	106,887	115,643	109,320	(6,323)
Commodities	1,524	1,745	2,400	655
Contractual services	8,053	9,040	12,300	3,260
Reimbursed expenditures	(86)	(91)	-	91
	116,378	126,337	124,020	(2,317)

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
County Appraiser:				
Personal services	$ 69,639	$ 73,472	$ 78,410	$ 4,938
Commodities	2,263	2,303	3,500	1,197
Contractual services	59,666	62,711	70,200	7,489
Capital outlay	-	511	1,700	1,189
Reimbursed expenditures	(1,200)	-	-	-
	130,368	138,997	153,810	14,813
County Treasurer:				
Personal services	101,692	112,857	112,160	(697)
Commodities	2,442	835	4,200	3,365
Contractual services	6,342	6,036	8,400	2,364
Reimbursed expenditures	(10)	(10)	-	10
	110,466	119,718	124,760	5,042
Register of Deeds:				
Personal services	69,306	85,927	70,180	(15,747)
Commodities	3,117	8,078	5,500	(2,578)
Contractual services	8,920	10,859	13,975	3,116
	81,343	104,864	89,655	(15,209)
District Court:				
Commodities	1,392	1,081	1,500	419
Contractual services	44,275	41,756	54,500	12,744
Capital outlay	3,426	968	2,500	1,532
Reimbursed expenditures	(33,151)	(3,004)	-	3,004
	15,942	40,801	58,500	17,699
County Commissioners:				
Personal services	65,284	68,336	66,500	(1,836)
Commodities	10	-	1,450	1,450
Contractual services	658	1,572	3,500	1,928
	65,952	69,908	71,450	1,542

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
County Attorney:				
Personal services	$ 74,744	$ 82,090	$ 79,000	$ (3,090)
Commodities	1,197	1,838	7,000	5,162
Contractual services	3,728	11,618	18,100	6,482
	79,669	95,546	104,100	8,554
County Counselor:				
Personal services	566	-	-	-
Commodities	2,192	-	-	-
Contractual services	5,939	-	-	-
	8,697	-	-	-
Election expense:				
Personal services	11,989	12,132	11,535	(597)
Commodities	4,006	8,202	18,150	9,948
Contractual services	11,152	14,160	23,800	9,640
Reimbursed expenditures	(2,550)	(2,026)	-	2,026
	24,597	32,468	53,485	21,017
Conservation District	26,000	26,000	26,000	-
Tort liability	-	14,465	40,000	25,535
Other general government:				
Miscellaneous	14,349	9,466	-	(9,466)
Total general government	960,762	1,097,105	1,193,610	96,505
Public safety:				
Sheriff:				
Personal services	403,497	420,952	415,483	(5,469)
Commodities	43,203	61,447	57,400	(4,047)
Contractual services	46,861	48,116	65,550	17,434
Reimbursed expenditures	(11,197)	(3,061)	-	3,061
	482,364	527,454	538,433	10,979

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Emergency preparedness:				
Commodities	$ 7,571	$ 10,259	$ 3,600	$ (6,659)
Contractual services	2,955	2,573	7,750	5,177
Capital outlay	-	-	4,000	4,000
	10,526	12,832	15,350	2,518
Total public safety	492,890	540,286	553,783	13,497
Highways and streets:				
Road and bridge:				
Personal services	359,211	369,386	385,260	15,874
Commodities	335,476	357,373	362,200	4,827
Contractual services	76,140	154,633	155,000	367
Capital outlay	8,770	38,924	39,750	826
Reimbursed expenditures	(6,150)	(6,016)	-	6,016
	773,447	914,300	942,210	27,910
Noxious weed:				
Personal services	34,034	33,904	36,262	2,358
Commodities	25,310	31,843	41,750	9,907
Contractual services	8,036	8,045	14,000	5,955
Capital outlay	-	-	4,000	4,000
Reimbursed expenditures	(7,681)	(11,360)	-	11,360
	59,699	62,432	96,012	33,580
Total highways and streets	833,146	976,732	1,038,222	61,490
Health and welfare:				
Ambulance:				
Personal services	45,477	51,302	46,570	(4,732)
Commodities	61,018	51,377	50,650	(727)
Contractual services	62,899	82,824	86,000	3,176
Capital outlay	4,414	7,732	23,100	15,368
Reimbursed expenditures	(5,798)	(71)	-	71
	168,010	193,164	206,320	13,156

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
County health:				
Personal services	$ 57,834	$ 45,774	$ 57,750	$ 11,976
Commodities	23,657	31,352	8,500	(22,852)
Contractual services	3,017	3,486	5,300	1,814
Capital outlay	51,293	12,231	2,000	(10,231)
Reimbursed expenditures	(6,563)	(247)	-	247
	129,238	92,596	73,550	(19,046)
Total health and welfare	297,248	285,760	279,870	(5,890)
Sanitation:				
Personal services	36,942	46,045	33,000	(13,045)
Commodities	10,774	16,889	16,000	(889)
Contractual services	40,112	33,106	42,800	9,694
Capital outlay	-	-	5,500	5,500
Total sanitation	87,828	96,040	97,300	1,260
Operating transfers:				
Windfarm project maintenance	59,000	-	-	-
Equipment reserve	364,497	410,940	350,000	(60,940)
Capital improvement	127,998	442,666	350,000	(92,666)
Total operating transfers	551,495	853,606	700,000	(153,606)
Transfers to related municipal entities:				
Free Fair	14,000	14,000	14,000	-
Extension Council	88,512	89,512	89,812	300
Pioneer-Krier Museum	41,248	41,248	42,451	1,203
Total transfers to related municipal entities	143,760	144,760	146,263	1,503

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Total expenditures	$ 3,367,129	$ 3,994,289	$ 4,009,048	$ 14,759
Receipts over (under) expenditures	(81,285)	36,905		
Unencumbered cash balance, beginning of year	1,322,051	1,240,766	$ 835,830	$ 404,936
Unencumbered cash balance, end of year	$ 1,240,766	$ 1,277,671		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

SPECIAL ALCOHOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Private club liquor tax	$ 839	$ 866	$ 875	$ (9)
Expenditures:				
Health and welfare:				
Contractual services	-	950	$ 6,777	$ 5,827
Receipts over (under) expenditures	839	(84)		
Unencumbered cash, beginning of year	5,282	6,121	$ 5,902	$ 219
Unencumbered cash, end of year	$ 6,121	$ 6,037		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

WIRELESS 911 EMERGENCY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, fees and permits	$ -	$ -	$ -	$ -
Expenditures:				
Public safety:				
Contractual services	1,655	1,756	$ 4,830	$ 3,074
Receipts over (under) expenditures	(1,655)	(1,756)		
Unencumbered cash, beginning of year	5,080	3,425	$ 4,830	$ (1,405)
Unencumbered cash, end of year	$ 3,425	$ 1,669		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

911 LAND/WIRELESS/VOIP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, fees, and permits	$ 63,090	$ 57,814	$ 60,000	$ (2,186)
Other	10,798	-	-	-
Total receipts	73,888	57,814	$ 60,000	$ (2,186)
Expenditures:				
Public safety:				
Contractual services	19,047	81,353	$ 173,183	$ 91,830
Receipts over (under) expenditures	54,841	(23,539)		
Unencumbered cash, beginning of year	163,183	218,024	$ 113,183	$ 104,841
Unencumbered cash, end of year	$ 218,024	$ 194,485		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

SPECIAL BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 39,630	$ 42,666	$ 40,970	$ 1,696
Neighborhood revitalization rebate	(364)	(306)	(1,016)	710
Other	10,976	-	-	-
Total receipts	50,242	42,360	$ 39,954	$ 2,406
Expenditures:				
Highways and streets:				
Contractual services	39,429	8,892	$ 100,000	$ 91,108
Receipts over (under) expenditures	10,813	33,468		
Unencumbered cash, beginning of year	121,892	132,705	$ 60,046	$ 72,659
Unencumbered cash, end of year	$ 132,705	$ 166,173		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 1,158,209	$ 1,392,455	$ 1,328,403	$ 64,052
Neighborhood revitalization rebate	(10,464)	(10,014)	(33,238)	23,224
Total receipts	1,147,745	1,382,441	$ 1,295,165	$ 87,276
Expenditures:				
General government:				
Personal services	1,226,163	1,237,650	$ 1,507,600	$ 269,950
Receipts over (under) expenditures	(78,418)	144,791		
Unencumbered cash, beginning of year	501,445	423,027	$ 212,435	$ 210,592
Unencumbered cash, end of year	$ 423,027	$ 567,818		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from general	$ -	$ -	$ -	$ -
Expenditures:				
Highways and streets:				
Capital outlay	-	-	$ 36,882	$ 36,882
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	36,882	36,882	$ 36,882	$ -
Unencumbered cash, end of year	$ 36,882	$ 36,882		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

RURAL FIRE DISTRICT #1 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 83,146	$ 84,994	$ 81,023	$ 3,971
Neighborhood revitalization rebate	(324)	(3,029)	-	(3,029)
Total receipts	82,822	81,965	$ 81,023	$ 942
Expenditures:				
Transfer to related municipal entities	84,300	81,480	$ 84,300	$ 2,820
Receipts over (under) expenditures	(1,478)	485		
Unencumbered cash, beginning of year	6,319	4,841	$ 3,277	$ 1,564
Unencumbered cash, end of year	$ 4,841	$ 5,326		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

RURAL FIRE DISTRICT #2 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 41,815	$ 41,923	$ 40,532	$ 1,391
Neighborhood revitalization rebate	(913)	(705)	-	(705)
Total receipts	40,902	41,218	$ 40,532	$ 686
Expenditures:				
Transfer to related municipal entity	42,500	42,500	$ 42,500	$ -
Receipts over (under) expenditures	(1,598)	(1,282)		
Unencumbered cash, beginning of year	3,649	2,051	$ 1,968	$ 83
Unencumbered cash, end of year	$ 2,051	$ 769		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

RURAL FIRE DISTRICT #3 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 1,239	$ 1,255	$ 1,200	$ 55
Neighborhood revitalization rebate	(8)	(5)	-	(5)
Total receipts	1,231	1,250	$ 1,200	$ 50
Expenditures:				
Public safety:				
Appropriations	1,200	1,200	$ 1,200	$ -
Receipts over (under) expenditures	31	50		
Unencumbered cash, beginning of year	59	90	$ -	$ 90
Unencumbered cash, end of year	$ 90	$ 140		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2022

	Special vehicle	Treasurer's equipment reserve	Diversion fee	P.A.T.F.	Special prosecutor's trust	Special law enforcement trust
Receipts:						
State and federal aid	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, fees and permits	14,975	-	2,329	286	-	-
Other	-	-	-	-	-	285
Operating transfers	-	-	-	-	-	-
Total receipts	14,975	-	2,329	286	-	285
Expenditures:						
General government	3,398	-	4,666	143	-	-
Public safety	-	-	-	-	44,144	521,790
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Aid and assistance	-	-	-	-	-	-
Operating transfers	13,236	-	-	-	-	-
Total expenditures	16,634	-	4,666	143	44,144	521,790
Receipts over (under) expenditures	(1,659)	-	(2,337)	143	(44,144)	(521,505)
Unencumbered cash, beginning of year	13,236	6,000	13,797	5,754	252,840	1,012,641
Unencumbered cash, end of year	$ 11,577	$ 6,000	$ 11,460	$ 5,897	$ 208,696	$ 491,136

Special concealed carry license	DOJ asset forfeiture	Equipment reserve	Capital improvement	Special parks and recreation	Registered offenders	Bioterrorism grant
$ -	$ -	$ -	$ -	$ -	$ -	$ 9,042
97	-	-	-	-	-	-
-	-	-	22,181	-	700	-
-	-	410,940	442,666	-	-	-
97	-	410,940	464,847	-	700	9,042
-	-	54,794	20,594	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	9,139
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	54,794	20,594	-	-	9,139
97	-	356,146	444,253	-	700	(97)
5,610	34,106	866,923	585,738	966	2,620	2,223
$ 5,707	$ 34,106	$ 1,223,069	$ 1,029,991	$ 966	$ 3,320	$ 2,126

CLARK COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2022

	Register of Deeds technology	District Court technology	Treasurer's technology	Clerk's technology	Special machinery	Ambulance capital outlay
Receipts:						
State and federal aid	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, fees and permits	4,760	1,899	1,052	1,052	-	-
Other	-	-	-	-	-	-
Operating transfers	-	-	-	-	-	-
Total receipts	4,760	1,899	1,052	1,052	-	-
Expenditures:						
General government	7,192	1,471	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	214,289	-
Health and welfare	-	-	-	-	-	-
Aid and assistance	-	-	-	-	-	-
Operating transfers	-	-	-	-	-	-
Total expenditures	7,192	1,471	-	-	214,289	-
Receipts over (under) expenditures	(2,432)	428	1,052	1,052	(214,289)	-
Unencumbered cash, beginning of year	18,482	4,133	7,991	6,762	584,448	10,871
Unencumbered cash, end of year	$ 16,050	$ 4,561	$ 9,043	$ 7,814	$ 370,159	$ 10,871

See Independent Auditor's Report.

COVID-19	Windfarm project maintenance	ARPA	Fire fuel reduction	Total
$ -	$ -	$ 193,656	$ -	$ 202,698
-	-	-	-	26,450
-	-	-	-	23,166
-	-	-	-	853,606
-	-	193,656	-	1,105,920
570	6,000	7,746	-	106,574
-	-	-	-	565,934
-	-	-	-	214,289
-	-	-	-	9,139
-	-	-	2,758	2,758
-	-	-	-	13,236
570	6,000	7,746	2,758	911,930
(570)	(6,000)	185,910	(2,758)	193,990
16,297	59,000	185,909	11,826	3,708,173
$ 15,727	$ 53,000	$ 371,819	$ 9,068	$ 3,902,163

CLARK COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2022

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County Clerk	$ -	$ 671	$ 671	$ -
Register of Deeds	-	39,424	39,424	-
District Court	5,516	7,790	10,106	3,200
Law Library	7,051	2,030	-	9,081
Sheriff	-	68,607	68,607	-
Tax collections	6,470,401	11,533,567	12,206,068	5,797,900
Tax accounts	3,551	6,618,716	6,616,082	6,185
Motor vehicle fees and sales tax collections	1,538	301,854	297,651	5,741
Drivers license fees	2,716	5,589	5,554	2,751
Clark County 2007 NRP	-	87,456	87,456	-
Seized drug funds	340,848	13,247	-	354,095
Total	$ 6,831,621	$ 18,678,951	$ 19,331,619	$ 6,178,953

See Independent Auditor's Report.