NESS COUNTY, KANSAS

FINANCIAL STATEMENT

For the Year Ended December 31, 2022

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

NESS COUNTY, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

County Commissioners
Ness County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Ness 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 Ness County as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Ness County as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 Ness County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 Ness County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Ness County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedule of regulatory basis receipts and expenditures-actual and budget and summary of 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 information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2021 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget 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.

Ness County, Kansas' basic financial statement for the year ended December 31, 2021 (not presented herein),was audited by other auditors whose report dated August 22, 2022, expressed an unmodified opinion on the basic financial statement. The 2021 basic financial statement and the other auditor's report 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. The report of the other auditors dated August 22, 2022, stated that the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2021 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, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

October 20, 2023

NESS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Fund:		
General Fund	$ 704,212.29	$ 0.00
Special Purpose Funds:		
Road and Bridge Fund	965,090.64	0.00
Special Highway Improvement Fund	949.97	0.00
Special Machinery Fund	903,446.98	0.00
Capital Improvement Reserve Fund	610,000.00	0.00
Capital Equipment Reserve Fund	353,762.15	0.00
Noxious Weed Fund	18,827.32	0.00
Noxious Weed Capital Outlay Fund	20,449.90	0.00
County Health Fund	163,658.04	0.00
Appraiser's Cost Fund	4,529.03	0.00
Special Bridge Fund	830,819.78	0.00
Employee Benefits Fund	262,445.69	0.00
Ambulance Service Fund	63,378.06	0.00
Special Alcohol Program Fund	23,957.04	0.00
Local E-911 Fund	115,128.24	0.00
Register of Deeds Technology Fund	30,722.15	0.00
County Clerk Technology Fund	6,727.38	0.00
County Treasurer Technology Fund	8,231.35	0.00
SPARKS Grant Fund	0.00	0.00
ARPA Grant Fund	219,066.47	0.00
Diversion Fund	0.00	0.00
County Charitable Donations Fund	0.00	0.00
District Court Drug/ALC Testing Fund	0.00	0.00
Business Funds:		
Solid Waste Fund	95,558.87	0.00
Solid Waste Post-Closure Fund	179,470.00	0.00

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 2,595,794.30	$ 2,437,895.67	$ 862,110.92	$ 26,298.63	$ 888,409.55
1,358,482.51	1,569,971.40	753,601.75	42,254.62	795,856.37
0.00	0.00	949.97	0.00	949.97
0.00	160,500.00	742,946.98	0.00	742,946.98
150,000.00	0.00	760,000.00	0.00	760,000.00
0.00	0.00	353,762.15	0.00	353,762.15
159,541.81	157,028.82	21,340.31	57,816.45	79,156.76
5,000.00	0.00	25,449.90	0.00	25,449.90
306,530.92	366,448.18	103,740.78	21,293.47	125,034.25
174,637.16	144,644.75	34,521.44	301.18	34,822.62
0.00	218,398.98	612,420.80	114,449.38	726,870.18
413,354.02	352,148.45	323,651.26	0.00	323,651.26
76,603.46	51,944.85	88,036.67	0.00	88,036.67
6,055.44	1,482.34	28,530.14	0.00	28,530.14
60,348.00	82,173.55	93,302.69	280.07	93,582.76
7,538.00	8,073.88	30,186.27	0.00	30,186.27
1,884.50	0.00	8,611.88	0.00	8,611.88
1,884.50	6,026.50	4,089.35	0.00	4,089.35
0.00	0.00	0.00	0.00	0.00
267,077.50	43,516.20	442,627.77	0.00	442,627.77
48,908.75	13,486.70	35,422.05	0.00	35,422.05
1,100.00	1,000.00	100.00	0.00	100.00
1,722.00	1,722.00	0.00	0.00	0.00
70,934.90	119,893.70	46,600.07	12,229.62	58,829.69
10,000.00	0.00	189,470.00	0.00	189,470.00

NESS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Trust Funds:		
Special Prosecutor Trust Fund	0.00	0.00
Prosecuting Attorney Training Fund	11,699.90	0.00
Special Motor Vehicle Fund	0.00	0.00
Law Enforcement Trust Fund	6,653.64	0.00
Oil & Gas Depletion Trust Fund	2,126,668.83	0.00
Total County Funds (Excluding Agency Funds)	$ 7,725,453.72	$ 0.00

Composition of Cash:

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
1,538.85	0.00	1,538.85	0.00	1,538.85
473.42	295.78	11,877.54	0.00	11,877.54
39,172.00	39,172.00	0.00	0.00	0.00
9,360.39	5,387.75	10,626.28	0.00	10,626.28
0.00	0.00	2,126,668.83	0.00	2,126,668.83
$ 5,767,942.43	$ 5,781,211.50	$ 7,712,184.65	$ 274,923.42	$ 7,987,108.07

Cash on Hand:	
County Treasurer	$ 1,297.41
Checking Accounts	13,154,537.27
Savings Accounts	442,965.48
Certificates of Deposit	4,564,925.00
Total Cash	18,163,725.16
Agency Funds per Schedule 3	(10,176,617.09)
Total Municipality (Excluding Agency Funds)	$ 7,987,108.07

NESS COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2022

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Ness County, Kansas (County) is a municipal corporation governed by an elected three-member commission. This financial statement presents Ness County, Kansas (municipality) and does not include any of its related municipal entities.

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

Business fund - funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

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

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

C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The 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 municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of checking accounts, interest bearing checking accounts, savings accounts, and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. REIMBURSED EXPENSES

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

F. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - 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), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

Adjustment for Qualifying Budget Credits: Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

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.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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

Special Highway Improvement Fund
Special Machinery Fund
Solid Waste Post-Closure Fund
Capital Improvement Fund
Equipment Reserve Fund
Special Bridge Fund
Register of Deeds Technology Fund
County Clerk Technology Fund
County Treasurer Technology Fund
Sparks Grant Fund
ARPA Grant Fund
County Charitable Donations Fund
District Court Drug/ALC Testing Fund

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.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

1. Funds on deposit at First State Bank were under secured during the year in violation of K.S.A. 9-1402.

Management is aware of no other statutory violations for the period covered by the audit.

Note 4 - DEPOSITS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, 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 investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

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, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at December 31, 2022.

At December 31, 2022 the County's carrying amount of deposits was $18,162,427.75 and the bank balance was $18,402,427.08. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,090,375.42 was covered by federal depository insurance and $17,312,051.66 was collateralized with securities held by the pledging financial institution's agents in the County's name.

Note 5 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Capital Improvement Reserve	Commission	$ 150,000.00
General	Diversion Fund	Commission	30,000.00
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	5,000.00
Solid Waste	Solid Waste Post-Closure	Commission	10,000.00
Special Motor Vehicle	General	K.S.A. 8-145	35,143.76
Special Motor Vehicle	Employee Benefits	K.S.A. 8-145	1,163.91

Note 6 - 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.

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 is set at 1% for the year ended December 31, 2022.

Compensated Absences . All employees of the County shall earn one day of sick leave per month of employment. An employee may use two days of sick leave each year as personal leave. Employees may accumulate up to 60 days of sick leave which is paid upon normal retirement or permanent disability at the regular rate of pay.

All employees of the County, after six months of employment, will be eligible for vacation. The number of days of vacation earned is based upon the length of service with the County, using the tables and schedules in the personnel manual. Unused vacation will be forfeited as of December 31 except in the extraordinary circumstances approved by the department head. vacation leave. The potential liability for unused vacation leave as of December 31, 2022 is $36,933.40.

Note 7 - HEALTH REIMBURSEMENT ARRANGEMENT

The County entered into a Health Reimbursement Arrangement (HRA). The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The HRA plan is funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employees, their spouse or their dependents. The maximum allowance per year is $4,850 for employee only, $9,700 for employee and spouse, employee and children, and employee and family. The amount the County paid in HRA reimbursements was $174,046.84 for the year ended December 31, 2022.

Note 8 - DEFERRED COMPENSATION PLAN

The County sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

Note 9 - DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the county were $160,938.52 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 $1,722,263. 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 valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 10 - CONTINGENCIES

During the ordinary course of its operations the County is a party to potential claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material effect on the County's financial statement.

Note 11 - RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multiline Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORC). These are public entity risk pools currently operating as common risk management and insurance programs for participating members.

Note 11 - RISK MANAGEMENT (Cont'd.)

The County pays an annual premium to KCAMP and KWORC for its coverage against risks of loss, including equipment, property and building coverage and workers compensation insurance. The agreement to participate provides that KCAMP and KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP and KWORC's management.

The County continues to carry commercial insurance for other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 12 - CLOSURE AND POST CLOSURE CARE COSTS

State and federal laws and regulations require that Ness County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an additional liability is being incurred based on the future closure and post closure care costs that will be incurred near or after the landfill no longer accepts waste. The liability for these landfill closure and post closure care costs is based on the amount of the landfill used during the year. The estimated liability for landfill closure and post closure care costs is $1,230,311.32 as of December 31, 2022, which is based on 84.0010% usage (filled) of the landfill. It is estimated that an additional $234,327.58 will be incurred as closure and post closure expenses between the date of the financial statement and the date the landfill is expected to be filled to capacity (2039). The estimated total current cost of the landfill closure and post closure care ($1,464,638.90) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2022. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. Closure and post closure care financial assurance requirements are being met by the County using the local government financial test.

Note 13 - SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through October 20, 2023, and does not believe any events have occurred which affect the financial statement as presented.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

NESS COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits
General Fund:		
General Fund	$ 3,007,115.00	$ 0.00
Special Purpose Funds:		
Road and Bridge Fund	2,061,700.00	0.00
Noxious Weed Fund	166,890.00	0.00
Noxious Weed Capital Outlay Fund	19,612.00	0.00
County Health Fund	266,795.00	120,950.03
Appraiser's Cost Fund	176,590.00	0.00
Employee Benefits Fund	524,000.00	0.00
Ambulance Service Fund	108,500.00	0.00
Special Alcohol Program Fund	29,224.00	0.00
E-911 Tax Fund	193,839.00	0.00
Business Funds:		
Solid Waste Fund	304,521.00	0.00

Schedule 1

Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 3,007,115.00	$ 2,437,895.67	$ (569,219.33)
2,061,700.00	1,569,971.40	(491,728.60)
166,890.00	157,028.82	(9,861.18)
19,612.00	0.00	(19,612.00)
387,745.03	366,448.18	(21,296.85)
176,590.00	144,644.75	(31,945.25)
524,000.00	352,148.45	(171,851.55)
108,500.00	51,944.85	(56,555.15)
29,224.00	1,482.34	(27,741.66)
193,839.00	82,173.55	(111,665.45)
304,521.00	119,893.70	(184,627.30)

NESS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 1,741,705.61	$ 1,978,649.64	$ 2,022,776.00	$ (44,126.36)
Delinquent Tax	35,350.54	28,942.35	0.00	28,942.35
Motor Vehicle Tax	103,950.49	84,999.84	106,515.00	(21,515.16)
Recreational Vehicle Tax	2,455.72	2,049.73	2,251.00	(201.27)
16/20M Vehicle Tax	12,383.70	15,947.00	14,879.00	1,068.00
Commercial Vehicle Tax	14,075.62	13,694.67	15,188.00	(1,493.33)
Intangible Tax	11,565.46	10,810.99	10,015.00	795.99
Severance Tax	32,804.93	89,070.75	30,000.00	59,070.75
State Aid	225.01	0.00	0.00	0.00
Licenses and Fees:				
County Officer Fees	136,223.74	65,506.21	50,000.00	15,506.21
ROD Subscription Fees	7,500.00	9,500.00	7,000.00	2,500.00
Uses of Money and Property:				
Interest on Taxes	37,005.60	21,844.43	5,000.00	16,844.43
Interest on Idle Funds	43,074.03	47,233.57	20,000.00	27,233.57
Transfers In	29,383.63	35,143.76	255,000.00	(219,856.24)
Reimbursements	13,113.18	13,943.70	0.00	13,943.70
Wind Farm Receipts	139,483.32	156,939.39	109,000.00	47,939.39
Miscellaneous	14,526.60	32,987.75	0.00	32,987.75
Neighborhood Revitalization	(15,004.58)	(11,469.48)	(11,768.00)	298.52
Total Receipts	2,359,822.60	2,595,794.30	$ 2,635,856.00	$ (40,061.70)
Expenditures				
County Commissioners	89,312.58	99,923.02	122,705.00	(22,781.98)
County Clerk	139,065.56	141,744.82	197,770.00	(56,025.18)
County Treasurer	114,878.32	131,646.27	128,400.00	3,246.27
County Attorney	99,922.61	101,259.67	111,955.00	(10,695.33)
Register of Deeds	124,274.23	128,961.89	137,730.00	(8,768.11)
Sheriff	901,548.43	922,589.63	1,055,775.00	(133,185.37)
Less Reimbursed Expense	(2,000.00)	(2,800.00)	0.00	(2,800.00)
Courthouse General	252,790.48	401,989.50	492,500.00	(90,510.50)
Unified Courts	44,819.61	39,058.01	57,200.00	(18,141.99)
Maintenance Engineer	49,195.32	47,083.36	66,440.00	(19,356.64)
Emergency Preparedness	51,220.79	49,408.50	62,390.00	(12,981.50)
Election	13,327.97	36,381.00	44,500.00	(8,119.00)
Soil Conservation	16,200.00	18,000.00	18,000.00	0.00
Mental Health	20,650.00	20,650.00	20,650.00	0.00

NESS COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures				
Intellectual Disability	17,000.00	17,000.00	17,000.00	0.00
Senior Citizens	70,000.00	70,100.00	70,000.00	100.00
Parks and Recreation	0.00	0.00	1,200.00	(1,200.00)
County Fair	16,400.00	24,400.00	24,400.00	0.00
Historical Society	5,500.00	10,500.00	5,500.00	5,000.00
Airport	0.00	0.00	30,000.00	(30,000.00)
Transfers Out	210,035.00	180,000.00	343,000.00	(163,000.00)
Total Expenditures	2,234,140.90	2,437,895.67	$ 3,007,115.00	$ (569,219.33)
Receipts Over (Under) Expenditures	125,681.70	157,898.63		
Unencumbered Cash, Beginning	578,530.59	704,212.29		
Unencumbered Cash, Ending	$ 704,212.29	$ 862,110.92		

NESS COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 1,072,342.18	$ 828,000.92	$ 846,485.00	$ (18,484.08)
Delinquent Tax	25,316.66	14,153.88	0.00	14,153.88
Motor Vehicle Tax	68,935.63	52,333.13	65,579.00	(13,245.87)
Recreational Vehicle Tax	1,628.52	1,261.97	1,386.00	(124.03)
16/20M Vehicle Tax	12,186.00	10,575.33	9,161.00	1,414.33
Commercial Vehicle Tax	9,334.38	8,431.60	9,351.00	(919.40)
State Aid	354,809.27	321,473.25	318,175.00	3,298.25
Sale of Material and Equipment	8,142.64	1,276.00	5,000.00	(3,724.00)
Wind Farm Receipts	85,877.84	65,678.44	108,000.00	(42,321.56)
Reimbursements	0.00	60,097.99	5,000.00	55,097.99
Miscellaneous	528.60	0.00	0.00	0.00
Neighborhood Revitalization	(9,238.18)	(4,800.00)	(4,925.00)	125.00
Total Receipts	1,629,863.54	1,358,482.51	$ 1,363,212.00	$ (4,729.49)
Expenditures				
Personal Services	936,512.90	902,604.75	1,237,000.00	(334,395.25)
Contractual Services	99,668.83	106,627.94	83,300.00	23,327.94
Commodities	464,941.39	552,952.11	688,600.00	(135,647.89)
Capital Outlay	26,338.78	7,786.60	52,800.00	(45,013.40)
Transfers Out	250,000.00	0.00	0.00	0.00
Total Expenditures	1,777,461.90	1,569,971.40	$ 2,061,700.00	$ (491,728.60)
Receipts Over (Under) Expenditures	(147,598.36)	(211,488.89)		
Unencumbered Cash, Beginning	1,112,689.00	965,090.64		
Unencumbered Cash, Ending	$ 965,090.64	$ 753,601.75		

NESS COUNTY, KANSAS
SPECIAL HIGHWAY IMPROVEMENT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	949.97	949.97
Unencumbered Cash, Ending	$ 949.97	$ 949.97

NESS COUNTY, KANSAS
SPECIAL MACHINERY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Transfers In	$ 250,000.00	$ 0.00
Total Receipts	250,000.00	0.00
Expenditures		
Capital Outlay	259,500.00	160,500.00
Capital Lease Principal Payments	10,610.00	0.00
Capital Lease Interest Payments	2,069.38	0.00
Total Expenditures	272,179.38	160,500.00
Receipts Over (Under) Expenditures	(22,179.38)	(160,500.00)
Unencumbered Cash, Beginning	925,626.36	903,446.98
Unencumbered Cash, Ending	$ 903,446.98	$ 742,946.98

NESS COUNTY, KANSAS
CAPITAL IMPROVEMENT RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Transfers In	$ 150,000.00	$ 150,000.00
Total Receipts	150,000.00	150,000.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	150,000.00	150,000.00
Unencumbered Cash, Beginning	460,000.00	610,000.00
Unencumbered Cash, Ending	$ 610,000.00	$ 760,000.00

NESS COUNTY, KANSAS
CAPITAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Transfers In	$ 50,035.00	$ 0.00
Total Receipts	50,035.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	50,035.00	0.00
Unencumbered Cash, Beginning	303,727.15	353,762.15
Unencumbered Cash, Ending	$ 353,762.15	$ 353,762.15

NESS COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 77,209.62	$ 126,067.73	$ 128,843.00	$ (2,775.27)
Delinquent Tax	1,550.35	1,684.07	0.00	1,684.07
Motor Vehicle Tax	3,922.33	3,768.06	4,723.00	(954.94)
Recreational Vehicle Tax	92.64	90.85	100.00	(9.15)
16/20M Vehicle Tax	531.19	601.74	660.00	(58.26)
Commercial Vehicle Tax	531.08	607.07	673.00	(65.93)
Chemical Sales and Treatment	63,882.08	17,454.27	15,000.00	2,454.27
Wind Farm Receipts	6,183.29	9,998.81	4,700.00	5,298.81
Neighborhood Revitalization	(665.16)	(730.79)	(750.00)	19.21
Total Receipts	153,237.42	159,541.81	$ 153,949.00	$ 5,592.81
Expenditures				
Personal Services	62,377.66	61,654.49	66,000.00	(4,345.51)
Contractual Services	10,993.50	12,196.31	13,040.00	(843.69)
Commodities	113,415.47	76,870.30	82,050.00	(5,179.70)
Capital Outlay	0.00	1,307.72	800.00	507.72
Transfers Out	5,000.00	5,000.00	5,000.00	0.00
Total Expenditures	191,786.63	157,028.82	$ 166,890.00	$ (9,861.18)
Receipts Over (Under) Expenditures	(38,549.21)	2,512.99		
Unencumbered Cash, Beginning	57,376.53	18,827.32		
Unencumbered Cash, Ending	$ 18,827.32	$ 21,340.31		

NESS 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 0.00
Total Receipts	5,000.00	5,000.00	$ 5,000.00	$ 0.00
Expenditures				
Capital Outlay	4,162.12	0.00	19,612.00	(19,612.00)
Total Expenditures	4,162.12	0.00	$ 19,612.00	$ (19,612.00)
Receipts Over (Under) Expenditures	837.88	5,000.00		
Unencumbered Cash, Beginning	19,612.02	20,449.90		
Unencumbered Cash, Ending	$ 20,449.90	$ 25,449.90		

NESS COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 90,640.13	$ 99,740.37	$ 101,948.00	$ (2,207.63)
Delinquent Tax	1,856.92	1,472.44	0.00	1,472.44
Motor Vehicle Tax	4,931.99	4,423.46	5,545.00	(1,121.54)
Recreational Vehicle Tax	116.56	106.63	117.00	(10.37)
16/20M Vehicle Tax	702.48	756.64	775.00	(18.36)
Commercial Vehicle Tax	667.85	712.66	791.00	(78.34)
State Aid	13,122.00	19,000.00	7,000.00	12,000.00
Federal Aid	50,994.87	120,450.03	11,500.00	108,950.03
Wind Farm Receipts	7,258.86	7,911.09	6,000.00	1,911.09
Collections	69,287.20	52,535.77	35,000.00	17,535.77
Neighborhood Revitalization	(780.86)	(578.17)	(593.00)	14.83
Total Receipts	238,798.00	306,530.92	$ 168,083.00	$ 138,447.92
Expenditures				
Personal Services	123,918.35	177,238.43	175,000.00	2,238.43
Contractual Services	73,002.50	133,314.90	38,695.00	94,619.90
Commodities	31,111.03	55,894.85	51,100.00	4,794.85
Capital Outlay	315.98	0.00	0.00	0.00
Other	0.00	0.00	2,000.00	(2,000.00)
Adjustment for Qualifying Budget Credits	0.00	0.00	120,950.03	(120,950.03)
Total Expenditures	228,347.86	366,448.18	$ 387,745.03	$ (21,296.85)
Receipts Over (Under) Expenditures	10,450.14	(59,917.26)		
Unencumbered Cash, Beginning	153,207.90	163,658.04		
Unencumbered Cash, Ending	$ 163,658.04	$ 103,740.78		

NESS COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 116,037.32	$ 151,985.77	$ 155,323.00	$ (3,337.23)
Delinquent Tax	2,614.27	2,192.13	0.00	2,192.13
Motor Vehicle Tax	7,663.77	5,662.87	7,096.00	(1,433.13)
Recreational Vehicle Tax	181.02	136.57	150.00	(13.43)
16/20M Vehicle Tax	1,225.04	1,175.67	991.00	184.67
Commercial Vehicle Tax	1,037.70	912.40	1,012.00	(99.60)
Wind Farm Receipts	9,292.77	12,054.74	10,000.00	2,054.74
Miscellaneous	1,132.00	1,398.00	0.00	1,398.00
Neighborhood Revitalization	(999.66)	(880.99)	(904.00)	23.01
Total Receipts	138,184.23	174,637.16	$ 173,668.00	$ 969.16
Expenditures				
Personal Services	143,278.96	120,831.17	156,000.00	(35,168.83)
Contractual Services	16,964.92	20,670.49	17,290.00	3,380.49
Commodities	1,977.16	3,047.91	2,500.00	547.91
Capital Outlay	0.00	95.18	800.00	(704.82)
Total Expenditures	162,221.04	144,644.75	$ 176,590.00	$ (31,945.25)
Receipts Over (Under) Expenditures	(24,036.81)	29,992.41		
Unencumbered Cash, Beginning	28,565.84	4,529.03		
Unencumbered Cash, Ending	$ 4,529.03	$ 34,521.44		

NESS COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Reimbursements	$ 6,362.07	$ 0.00
State Aid	53,342.81	0.00
Total Receipts	59,704.88	0.00
Expenditures		
Capital Outlay	0.00	218,398.98
Total Expenditures	0.00	218,398.98
Receipts Over (Under) Expenditures	59,704.88	(218,398.98)
Unencumbered Cash, Beginning	771,114.90	830,819.78
Unencumbered Cash, Ending	$ 830,819.78	$ 612,420.80

NESS 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 375,991.23	$ 355,796.67	$ 363,733.00	$ (7,936.33)
Delinquent Tax	7,209.16	5,363.16	0.00	5,363.16
Motor Vehicle Tax	20,359.62	18,349.34	22,995.00	(4,645.66)
Recreational Vehicle Tax	480.94	442.44	486.00	(43.56)
16/20M Vehicle Tax	2,290.18	3,123.35	3,212.00	(88.65)
Commercial Vehicle Tax	2,756.88	2,956.34	3,279.00	(322.66)
Wind Farm Receipts	30,111.02	28,221.33	20,000.00	8,221.33
Transfers In	1,159.42	1,163.91	0.00	1,163.91
Neighborhood Revitalization	(3,239.18)	(2,062.52)	(2,116.00)	53.48
Total Receipts	437,119.27	413,354.02	$ 411,589.00	$ 1,765.02
Expenditures				
Social Security	107,193.99	113,720.66	150,000.00	(36,279.34)
Medicare	25,069.58	26,596.07	35,000.00	(8,403.93)
Employee Retirement	157,298.92	170,135.61	235,000.00	(64,864.39)
Workmen's Compensation Insurance	30,987.00	36,809.00	70,000.00	(33,191.00)
Unemployment Claims	1,272.90	4,887.11	15,000.00	(10,112.89)
Other	0.00	0.00	19,000.00	(19,000.00)
Total Expenditures	321,822.39	352,148.45	$ 524,000.00	$ (171,851.55)
Receipts Over (Under) Expenditures	115,296.88	61,205.57		
Unencumbered Cash, Beginning	147,148.81	262,445.69		
Unencumbered Cash, Ending	$ 262,445.69	$ 323,651.26		

NESS COUNTY, KANSAS
AMBULANCE SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 26,288.10	$ 68,213.95	$ 69,715.00	$ (1,501.05)
Delinquent Tax	1,455.74	1,016.70	0.00	1,016.70
Motor Vehicle Tax	5,458.97	1,283.02	1,608.00	(324.98)
Recreational Vehicle Tax	128.97	30.99	34.00	(3.01)
16/20M Vehicle Tax	850.82	837.43	225.00	612.43
Commercial Vehicle Tax	739.14	206.69	229.00	(22.31)
Wind Farm Receipts	2,105.27	5,410.06	7,500.00	(2,089.94)
Neighborhood Revitalization	(226.46)	(395.38)	(406.00)	10.62
Total Receipts	36,800.55	76,603.46	$ 78,905.00	$ (2,301.54)
Expenditures				
Contractual Services	51,033.00	51,425.75	51,500.00	(74.25)
Commodities	1,050.00	0.00	7,000.00	(7,000.00)
Capital Outlay	218,126.00	519.10	50,000.00	(49,480.90)
Total Expenditures	270,209.00	51,944.85	$ 108,500.00	$ (56,555.15)
Receipts Over (Under) Expenditures	(233,408.45)	24,658.61		
Unencumbered Cash, Beginning	296,786.51	63,378.06		
Unencumbered Cash, Ending	$ 63,378.06	$ 88,036.67		

NESS COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 6,518.63	$ 6,055.44	$ 6,393.00	$ (337.56)
Total Receipts	6,518.63	6,055.44	$ 6,393.00	$ (337.56)
Expenditures				
Contractual Services	1,000.00	1,482.34	29,224.00	(27,741.66)
Total Expenditures	1,000.00	1,482.34	$ 29,224.00	$ (27,741.66)
Receipts Over (Under) Expenditures	5,518.63	4,573.10		
Unencumbered Cash, Beginning	18,438.41	23,957.04		
Unencumbered Cash, Ending	$ 23,957.04	$ 28,530.14		

NESS COUNTY, KANSAS
E-911 TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Collections	$ 59,862.72	$ 60,348.00	$ 60,000.00	$ 348.00
Reimbursements	2,653.00	0.00	0.00	0.00
Total Receipts	62,515.72	60,348.00	$ 60,000.00	$ 348.00
Expenditures				
Contractual Services	4,971.12	10,986.48	40,000.00	(29,013.52)
Capital Outlay	76,256.04	71,187.07	153,839.00	(82,651.93)
Total Expenditures	81,227.16	82,173.55	$ 193,839.00	$ (111,665.45)
Receipts Over (Under) Expenditures	(18,711.44)	(21,825.55)		
Unencumbered Cash, Beginning	133,839.68	115,128.24		
Prior Year Cancelled Encumbrances	0.00	0.00		
Unencumbered Cash, Ending	$ 115,128.24	$ 93,302.69		

NESS COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Collections	$ 10,536.00	$ 7,538.00
Total Receipts	10,536.00	7,538.00
Expenditures		
Other	9,891.83	8,073.88
Total Expenditures	9,891.83	8,073.88
Receipts Over (Under) Expenditures	644.17	(535.88)
Unencumbered Cash, Beginning	30,077.98	30,722.15
Unencumbered Cash, Ending	$ 30,722.15	$ 30,186.27

NESS COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Collections	$ 2,634.00	$ 1,884.50
Total Receipts	2,634.00	1,884.50
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	2,634.00	1,884.50
Unencumbered Cash, Beginning	4,093.38	6,727.38
Unencumbered Cash, Ending	$ 6,727.38	$ 8,611.88

NESS COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Collections	$ 2,634.00	$ 1,884.50
Total Receipts	2,634.00	1,884.50
Expenditures		
Other	5,703.38	6,026.50
Total Expenditures	5,703.38	6,026.50
Receipts Over (Under) Expenditures	(3,069.38)	(4,142.00)
Unencumbered Cash, Beginning	11,300.73	8,231.35
Unencumbered Cash, Ending	$ 8,231.35	$ 4,089.35

NESS COUNTY, KANSAS
SPARKS GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
SPARKS Expenditures	49,040.85	0.00
Total Expenditures	49,040.85	0.00
Receipts Over (Under) Expenditures	(49,040.85)	0.00
Unencumbered Cash, Beginning	49,040.85	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

NESS COUNTY, KANSAS
ARPA GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Federal Aid	$ 267,077.50	$ 267,077.50
Total Receipts	267,077.50	267,077.50
Expenditures		
ARPA Expenditures	48,011.03	43,516.20
Total Expenditures	48,011.03	43,516.20
Receipts Over (Under) Expenditures	219,066.47	223,561.30
Unencumbered Cash, Beginning	0.00	219,066.47
Unencumbered Cash, Ending	$ 219,066.47	$ 442,627.77

NESS COUNTY, KANSAS
DIVERSION FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Diversion Fees	$ 0.00	$ 48,908.75
Total Receipts	0.00	48,908.75
Expenditures		
Capital Outlay	0.00	1,455.29
Other	0.00	12,031.41
Total Expenditures	0.00	13,486.70
Receipts Over (Under) Expenditures	0.00	35,422.05
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 35,422.05

NESS COUNTY, KANSAS
COUNTY CHARITABLE DONATIONS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Donations	$ 0.00	$ 1,100.00
Total Receipts	0.00	1,100.00
Expenditures		
Other	0.00	1,000.00
Total Expenditures	0.00	1,000.00
Receipts Over (Under) Expenditures	0.00	100.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 100.00

NESS COUNTY, KANSAS
DISTRICT COURT DRUG/ALC TESTING FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Miscellaneous	$ 0.00	$ 1,722.00
Total Receipts	0.00	1,722.00
Expenditures		
Other	0.00	1,722.00
Total Expenditures	0.00	1,722.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

NESS COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Disposal Fees	$ 259,787.41	$ 70,934.90	$ 240,000.00	$ (169,065.10)
Transfers In	10,000.00	0.00	10,000.00	(10,000.00)
Total Receipts	269,787.41	70,934.90	$ 250,000.00	$ (179,065.10)
Expenditures				
Personal Services	57,715.65	57,334.16	62,000.00	(4,665.84)
Contractual Services	167,863.11	21,626.08	186,840.00	(165,213.92)
Commodities	11,505.97	30,933.46	45,681.00	(14,747.54)
Transfers Out	10,000.00	10,000.00	10,000.00	0.00
Total Expenditures	247,084.73	119,893.70	$ 304,521.00	$ (184,627.30)
Receipts Over (Under) Expenditures	22,702.68	(48,958.80)		
Unencumbered Cash, Beginning	72,856.19	95,558.87		
Unencumbered Cash, Ending	$ 95,558.87	$ 46,600.07		

NESS COUNTY, KANSAS
SOLID WASTE POST-CLOSURE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Transfers In	$ 10,000.00	$ 10,000.00
Total Receipts	10,000.00	10,000.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	10,000.00	10,000.00
Unencumbered Cash, Beginning	169,470.00	179,470.00
Unencumbered Cash, Ending	$ 179,470.00	$ 189,470.00

NESS COUNTY, KANSAS
SPECIAL PROSECUTOR TRUST FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Miscellaneous	$ 0.00	$ 1,538.85
Total Receipts	0.00	1,538.85
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	1,538.85
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 1,538.85

NESS COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING 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)

	2021	2022
Receipts		
Collections	$ 700.00	$ 473.42
Total Receipts	700.00	473.42
Expenditures		
PATF Expenditures	224.50	295.78
Total Expenditures	224.50	295.78
Receipts Over (Under) Expenditures	475.50	177.64
Unencumbered Cash, Beginning	11,224.40	11,699.90
Unencumbered Cash, Ending	$ 11,699.90	$ 11,877.54

NESS COUNTY, KANSAS
SPECIAL MOTOR VEHICLE TAX FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Collections	$ 39,813.75	$ 39,172.00
Total Receipts	39,813.75	39,172.00
Expenditures		
Personal Services	8,177.72	0.00
Commodities	1,092.98	2,864.33
Transfers Out	30,543.05	36,307.67
Total Expenditures	39,813.75	39,172.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

NESS COUNTY, KANSAS
LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Miscellaneous	$ 0.00	$ 9,360.39
Total Receipts	0.00	9,360.39
Expenditures		
Other	1,059.93	5,387.75
Total Expenditures	1,059.93	5,387.75
Receipts Over (Under) Expenditures	(1,059.93)	3,972.64
Unencumbered Cash, Beginning	7,713.57	6,653.64
Unencumbered Cash, Ending	$ 6,653.64	$ 10,626.28

NESS COUNTY, KANSAS
OIL AND GAS DEPLETION TRUST FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	2,126,668.83	2,126,668.83
Unencumbered Cash, Ending	$ 2,126,668.83	$ 2,126,668.83

NESS 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
Distributive Funds:				
Current Tax	$ 7,845,989.38	$ 11,663,990.03	$ 10,937,246.63	$ 8,572,732.78
16/20M Vehicle Tax	61,236.77	95,934.31	85,504.80	71,666.28
Advance Tax	0.00	416.85	0.00	416.85
Delinquent Personal Property Tax	8,171.17	166,376.33	169,574.47	4,973.03
Commercial Motor Vehicle Tax	0.00	89,577.95	82,260.85	7,317.10
Recreational Vehicle Tax	354.22	15,217.24	12,817.72	2,753.74
Motor Vehicle Tax	23,337.09	676,109.65	539,599.80	159,846.94
Neighborhood Revitalization	0.00	65,538.74	65,538.74	0.00
Total Distributive Funds	7,939,088.63	12,773,161.10	11,892,543.01	8,819,706.72
State Funds:				
State Educational Building	0.00	72,118.57	72,118.57	0.00
State Institutional Building	0.00	36,059.46	36,059.46	0.00
Total State Funds	0.00	108,178.03	108,178.03	0.00
Subdivision and Trust Funds:				
Townships	0.00	131,243.65	131,243.65	0.00
Cities	5,265.62	1,096,201.50	1,095,796.29	5,670.83
School Districts	0.00	3,381,580.77	3,381,580.77	0.00
Hospitals	0.00	2,704,554.94	2,704,554.94	0.00
Regional Library	0.00	86,617.21	86,617.21	0.00
Watersheds	0.00	163,547.03	163,547.03	0.00
Fire Districts	0.00	239,146.62	239,146.62	0.00
Extension Districts	0.00	189,974.60	189,974.60	0.00
Total Subdivision and Trust Funds	5,265.62	7,992,866.32	7,992,461.11	5,670.83

NESS 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
Other Agency Funds:				
Non Sufficient Checks	1,685.10	60.00	0.00	1,745.10
VIN Inspection	5,220.00	3,480.00	0.00	8,700.00
Heritage Trust	1,561.00	3,769.00	4,560.00	770.00
Concealed Carry	5,210.01	130.00	0.00	5,340.01
Sex Offender Registration	3,895.00	940.00	0.00	4,835.00
Drivers License	54.00	10,169.00	10,169.00	54.00
State Motor	219.85	558,396.91	558,111.76	505.00
State Motor Sales Tax	5,884.85	307,576.24	299,363.23	14,097.86
Drug Seizure	13,794.90	0.00	1,412.96	12,381.94
Clerk of the District Court	37,239.00	88,611.89	97,707.38	28,143.51
Sheriff	3,614.00	38,433.61	35,670.42	6,377.19
Sheriff K-9	1,611.00	0.00	1,276.66	334.34
Law Library	47,100.00	2,537.50	1,656.57	47,980.93
Health Reimbursement Arrangement	1,283,212.00	110,809.50	174,046.84	1,219,974.66
Total Other Agency Funds	1,410,300.71	1,124,913.65	1,183,974.82	1,351,239.54
Total Agency Funds	$ 9,354,654.96	$ 21,999,119.10	$ 21,177,156.97	$ 10,176,617.09