NESS COUNTY, KANSAS

Financial Statement With Independent Auditors' Report

For the Year Ended December 31, 2023

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Ness County, Kansas
Ness City, 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, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters 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 County as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

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

above+beyond
AdamsBrown, LLC

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 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.

Auditors' 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 the 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 the 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 schedules of regulatory basis receipts and expenditures – actual and budget, 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 1.

Ness County, Kansas' basic financial statement for the year ended December 31, 2022 (not presented herein), was audited by VonFeldt, Bauer & VonFeldt, Chtd. who merged with AdamsBrown, LLC as of November 1, 2023, whose report dated October 20, 2023, expressed an unmodified opinion on the basic financial statement. The 2022 basic financial statement and the other auditor's report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/offices/accounts-reports/local-government/municipal-services. The report of the other auditors dated October 20, 2023, stated that the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 was subjected to the auditing procedures applied in the audit of the 2022 basic statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America 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, 2022, on the basis of accounting described in Note 1.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Larned, Kansas

September 9, 2024

NESS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types								
General Fund	$ 862,111	(35,867)	-	2,840,928	1,881,899	**1,785,273**	62,318	**1,847,591**
Special Purpose Funds								
Road and Bridge Fund	753,602	(22,957)	-	1,244,319	1,520,866	**454,098**	61,869	**515,967**
Special Highway Improvement Fund	950	-	-	-	-	**950**	-	**950**
Special Machinery Fund	742,947	-	-	150,000	412,872	**480,075**	-	**480,075**
Capital Improvement Reserve Fund	760,000	-	-	-	91,345	**668,655**	15,472	**684,127**
Capital Equipment Reserve Fund	353,762	-	-	-	8,060	**345,702**	-	**345,702**
Noxious Weed Fund	21,340	(1,253)	-	172,590	150,937	**41,740**	35,355	**77,095**
Noxious Weed Capital Outlay Fund	25,450	-	-	-	-	**25,450**	-	**25,450**
Health Fund	103,741	(3,785)	-	343,706	294,774	**148,888**	8,704	**157,592**
Appraiser's Cost Fund	34,521	(4,075)	-	148,865	126,018	**53,293**	2,194	**55,487**
Special Bridge Fund	612,421	-	-	508,323	749,842	**370,902**	8,287	**379,189**
Employee Benefits Fund	323,651	(11,816)	-	1,426,928	1,194,946	**543,817**	7,458	**551,275**
Ambulance Service Fund	88,037	-	-	91,424	51,214	**128,247**	-	**128,247**
Special Alcohol Fund	28,530	-	-	4,063	16,690	**15,903**	-	**15,903**
Special Parks and Recreation Fund	-	-	-	8,836	-	**8,836**	-	**8,836**
E-911 Tax Fund	93,303	-	-	60,399	29,060	**124,642**	560	**125,202**
Register of Deeds Technology Fund	30,186	-	-	6,082	5,310	**30,958**	-	**30,958**
County Clerk Technology Fund	8,612	-	-	1,520	-	**10,132**	-	**10,132**
County Treasurer Technology Fund	4,089	-	-	1,521	3,672	**1,938**	-	**1,938**
ARPA Fund	442,628	-	-	16,025	458,653	**-**	-	**-**
Diversion Fund	35,423	-	-	12,423	9,836	**38,010**	-	**38,010**
County Charitable Donations Fund	100	-	-	800	-	**900**	-	**900**
District Court Drug/Alcohol Testing Fund	-	-	-	1,073	1,073	**-**	-	**-**
Opioid Settlement Fund	-	-	-	5,295	-	**5,295**	-	**5,295**
EMS Grant Fund	-	-	-	1,970	-	**1,970**	-	**1,970**
Business Funds								
Solid Waste Fund	46,600	(1,505)	-	79,225	70,066	**54,254**	3,647	**57,901**
Solid Waste - Post-Closure Fund	189,470	-	-	-	-	**189,470**	-	**189,470**
Trust Funds								
Special Prosecutor Trust Fund	1,539	-	-	-	-	**1,539**	-	**1,539**
Prosecuting Attorney's Training Fund	11,877	-	-	382	2,386	**9,873**	-	**9,873**
Special Motor Vehicle Tax Fund	-	-	-	39,170	39,170	**-**	-	**-**
Law Enforcement Trust Fund	10,626	-	-	170	6,150	**4,646**	-	**4,646**
Oil and Gas Depletion Trust Fund	2,126,669	-	-	-	-	**2,126,669**	-	**2,126,669**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ **7,712,185**	**(81,258)**	**-**	**7,166,037**	**7,124,839**	**7,672,125**	**205,864**	**7,877,989**

Composition of Cash	Checking Accounts	$ **13,601,800**
	Certificates of Deposits	**4,601,455**
	Cash on Hand	**1,405**
	Total Cash	**18,204,660**
	Distributable Funds per Schedule 3-1	**(8,991,580)**
	Agency Funds per Schedule 3-2	**(1,335,091)**
	Total Reporting Entity (Excluding Distributable and Agency Funds)	$ **7,877,989**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Ness County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. A related municipal entity is an entity established to benefit the County and/or its constituents. The County has no related municipal entities.

Basis of Presentation – Fund Accounting

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

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

Regulatory Basis Fund Types

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

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

Business Fund – fund financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

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

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 County to use the regulatory basis of accounting.

Reimbursements
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 of accounting.

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:

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 10 days after publication of notice of hearing.

d. 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 this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 10 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 revenues 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 County 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 capital project funds, trust funds, and the following special purpose funds: Special Highway Improvement Fund, Special Machinery Fund, Capital Improvement Reserve Fund, Capital Equipment Reserve Fund, Special Bridge Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, ARPA Fund, Diversion Fund, County Charitable Donations Fund, District Court Drug/Alcohol Testing Fund and EMS Grant 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 – DEPOSITS AND INVESTMENTS

Ness County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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 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.

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 K.S.A. 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 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%. The County does not use "peak periods". All deposits were legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits was $18,204,660 and the bank balance was $18,531,796. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,296,987 was covered by federal depository insurance and $17,234,809 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2023.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Ness County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2023, were as follows:

From	To	Regulatory Authority		Amount
Road and Bridge Fund	Special Bridge Fund	K.S.A. 68-141g	$	118,098
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g		150,000
Special Motor Vehicle Tax Fund	General Fund	K.S.A. 8-145		35,939
Special Alcohol Fund	General Fund	Commission		7,586
Special Alcohol Fund	Special Parks and Recreation Fund	Commission		7,586
Special Alcohol Fund	Opioid Settlement Fund	Commission		518

NOTE 5 – LITIGATION

Ness County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 6 – RISK MANAGEMENT

Ness County, Kansas 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 has been unable to obtain property and liability 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 Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 111 participating members.

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 to $3,000,000 for each insured event. During 2023, The County paid $79,113 to the fund for this insurance coverage. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain 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 Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 94 participating members.

The County pays an annual premium to KWORCC for its workers compensation insurance coverage. The agreement to participate provides that the KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $850,000 to $1,000,000 for each insured event. During 2023, the County paid $46,132 to the fund for this insurance coverage. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 – GRANTS AND SHARED REVENUES

Ness County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – DEFERRED COMPENSATION PLAN

Ness County, Kansas 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

General Information about the Pension Plan

Plan Description
Ness County, Kansas 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 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. 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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $170,649 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $1,846,576. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial 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 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Ness County, Kansas** 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.

As provided by K.S.A. 74-497, 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, 2023.

NOTE 11 – COMPENSATED ABSENCES

Vacation

Ness County, Kansas' policy regarding vacation is that an employee shall be eligible for vacation upon the completion of six months employment. 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 extraordinary circumstances approved by the department head.

Sick Leave

The County's policy for sick leave permits employees to 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.

NOTE 12 – HEALTH REIMBURSEMENT ARRANGEMENT

Ness County, Kansas entered into a Health Reimbursement Arrangement (HRA) during 2021. 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 employee, their spouse or their dependents. The maximum

allowance per year through BCBS is $6,350 for employee only, $12,700 for employee and spouse, employee and children and employee and family. Of this amount the employee is responsible for $1,500 for employee only and $3,000 for employee and spouse, employee and children and employee and family. The County is responsible for the difference. The amount the County paid in HRA reimbursements was $158,791 for the year ended December 31, 2023.

NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Ness County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 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 $895,959 and the estimated post-closure cost is $677,987. These figures comprise the estimated closure and post-closure cost of $1,573,946. At December 31, 2023, the permit for 2023 identifies that the remaining volume capacity of the site is 85.12% of the original capacity and that the remaining life of the landfill is 17 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2023.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

NOTE 14 – PRIOR PERIOD ADJUSTMENT

During review of payroll, the County determined that the beginning unencumbered cash was overstated due to incorrectly accounting for payroll from a prior year. The financial statement has been adjusted to properly account for payroll error in the amount of $81,258.

NESS COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

NESS COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	$ 3,172,050	-	3,172,050	**1,881,899**	(1,290,151)
Special Purpose Funds					
Road and Bridge Fund	1,767,170	-	1,767,170	**1,520,866**	(246,304)
Noxious Weed Fund	166,040	-	166,040	**150,937**	(15,103)
Noxious Weed Capital Outlay Fund	30,450	-	30,450	**-**	(30,450)
Health Fund	325,500	-	325,500	**294,774**	(30,726)
Appraiser's Cost Fund	161,030	-	161,030	**126,018**	(35,012)
Employee Benefits Fund	1,732,000	-	1,732,000	**1,194,946**	(537,054)
Ambulance Service Fund	129,000	-	129,000	**51,214**	(77,786)
Special Alcohol Fund	35,118	-	35,118	**16,690**	(18,428)
Special Parks and Recreation Fund	-	-	-	**-**	-
E-911 Tax Fund	186,779	-	186,779	**29,060**	(157,719)
Opioid Settlement Fund	-	-	-	**-**	-
Business Fund					
Solid Waste Fund	176,823	-	176,823	**70,066**	(106,757)

NESS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 1,978,649	**1,803,078**	1,866,625	(63,547)
Delinquent Tax	28,942	**24,021**	-	24,021
Motor Vehicle Tax	85,000	**143,252**	112,694	30,558
Recreational Vehicle Tax	2,050	**2,896**	2,724	172
16/20M Vehicle Tax	15,947	**18,798**	18,317	481
Commercial Vehicle Tax	13,694	**16,847**	23,407	(6,560)
Intangible Tax	10,811	**10,214**	9,306	908
Severance Tax	89,071	**60,293**	30,000	30,293
Local Alcoholic Liquor Tax	-	**1,250**	-	1,250
State Aid	-	**13,478**	-	13,478
Licenses and Fees	75,006	**54,607**	57,000	(2,393)
Use of Money and Property	69,078	**173,882**	25,000	148,882
Transfers In	35,144	**43,525**	25,000	18,525
Reimbursements	13,944	**325,946**		325,946
Wind Farm Receipts	156,939	**133,274**	109,000	24,274
Miscellaneous	32,988	**21,464**	-	21,464
Neighborhood Revitalization Rebate	(11,469)	**(5,897)**	(5,961)	64
Total Receipts	2,595,794	**2,840,928**	2,273,112	567,816
Expenditures				
County Commissioners	99,922	**64,938**	62,720	2,218
County Clerk	141,745	**121,050**	117,390	3,660
County Treasurer	131,646	**90,194**	96,280	(6,086)
County Attorney	101,259	**67,516**	67,500	16
Register of Deeds	128,962	**85,448**	87,430	(1,982)
Sheriff	922,590	**851,287**	785,750	65,537
Less Reimbursed Expenses	(2,800)	**(2,400)**	-	(2,400)
Courthouse General	401,990	**296,141**	473,550	(177,409)
Unified Courts	39,058	**40,316**	57,700	(17,384)
Maintenance Engineer	47,083	**38,859**	43,440	(4,581)
Emergency Preparedness	49,409	**43,680**	59,640	(15,960)
Election	36,381	**21,220**	32,900	(11,680)
Soil Conservation	18,000	**20,500**	20,500	-
Mental Health	20,650	**20,650**	20,650	-
Intellectual Disability	17,000	**17,500**	17,500	-
Senior Citizens	70,100	**75,100**	75,000	100
Parks and Recreation	-	**-**	1,200	(1,200)
County Fair	$ 24,400	**24,400**	24,400	-

NESS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Historical Society	$ 10,500	**5,500**	5,500	-
Airport	-	**-**	30,000	(30,000)
Transfers Out	180,000	**-**	343,000	(343,000)
Cash Forward	-	-	750,000	(750,000)
Total Expenditures	2,437,895	**1,881,899**	3,172,050	(1,290,151)
Receipts Over (Under) Expenditures	157,899	**959,029**		
Unencumbered Cash - Beginning	704,212	**862,111**		
Prior Period Adjustment	-	**(35,867)**		
Unencumbered Cash - Ending	$ 862,111	**1,785,273**		

NESS COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 828,001	**632,626**	655,066	(22,440)
Delinquent Tax	14,154	**11,553**	-	11,553
Motor Vehicle Tax	52,334	**59,951**	47,159	12,792
Recreational Vehicle Tax	1,262	**1,212**	1,140	72
16/20M Vehicle Tax	10,575	**11,573**	7,665	3,908
Commercial Vehicle Tax	8,432	**7,050**	9,795	(2,745)
State Aid	321,473	**322,144**	323,814	(1,670)
Sale of Material and Equipment	1,276	**152,848**	-	152,848
Reimbursements	60,098	**75**	-	75
Wind Farm Receipts	65,678	**46,766**	50,000	(3,234)
Miscellaneous	-	**590**	2,000	(1,410)
Neighborhood Revitalization Rebate	(4,800)	**(2,069)**	(2,092)	23
Total Receipts	1,358,483	**1,244,319**	1,094,547	149,772
Expenditures				
Personal Services	902,605	**645,299**	699,000	(53,701)
Contractual Services	106,628	**88,689**	98,070	(9,381)
Commodities	552,952	**472,162**	892,600	(420,438)
Capital Outlay	7,787	**46,618**	77,500	(30,882)
Transfers Out	-	**268,098**	-	268,098
Total Expenditures	1,569,972	**1,520,866**	1,767,170	(246,304)
Receipts Over (Under) Expenditures	(211,489)	**(276,547)**		
Unencumbered Cash - Beginning	965,091	**753,602**		
Prior Period Adjustment	-	**(22,957)**		
Unencumbered Cash - Ending	$ 753,602	**454,098**		

NESS COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		950	**950**
Unencumbered Cash - Ending	$	950	**950**

NESS COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	-	**150,000**
Expenditures			
Capital Outlay		160,500	**412,872**
Receipts Over (Under) Expenditures		(160,500)	**(262,872)**
Unencumbered Cash - Beginning		903,447	**742,947**
Unencumbered Cash - Ending	$	742,947	**480,075**

NESS COUNTY, KANSAS
Capital Improvement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	150,000	**-**
Expenditures			
Contractual Services		-	**91,345**
Receipts Over (Under) Expenditures		150,000	**(91,345)**
Unencumbered Cash - Beginning		610,000	**760,000**
Unencumbered Cash - Ending	$	760,000	**668,655**

NESS COUNTY, KANSAS
Capital Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Capital Outlay		-	**8,060**
Receipts Over (Under) Expenditures		-	**(8,060)**
Unencumbered Cash - Beginning		353,762	**353,762**
Unencumbered Cash - Ending	$	353,762	**345,702**

NESS COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 126,068	**118,459**	122,609	(4,150)
Delinquent Tax	1,684	**1,386**	-	1,386
Motor Vehicle Tax	3,768	**9,127**	7,178	1,949
Recreational Vehicle Tax	91	**185**	174	11
16/20M Vehicle Tax	602	**833**	1,167	(334)
Commercial Vehicle Tax	607	**1,073**	1,491	(418)
Chemical Sales and Treatment	17,454	**31,686**	15,000	16,686
Reimbursements	-	**1,400**	-	1,400
Wind Farm Receipts	9,999	**8,756**	5,000	3,756
Miscellaneous	-	**72**	-	72
Neighborhood Revitalization Rebate	(731)	**(387)**	(392)	5
Total Receipts	159,542	**172,590**	152,227	20,363
Expenditures				
Personal Services	61,655	**47,524**	35,000	12,524
Contractual Services	12,196	**13,727**	19,090	(5,363)
Commodities	76,870	**89,331**	91,150	(1,819)
Capital Outlay	1,308	**355**	800	(445)
Transfers Out	5,000	**-**	5,000	(5,000)
Cash Forward	-	-	15,000	(15,000)
Total Expenditures	157,029	**150,937**	166,040	(15,103)
Receipts Over (Under) Expenditures	2,513	**21,653**		
Unencumbered Cash - Beginning	18,827	**21,340**		
Prior Period Adjustment	-	**(1,253)**		
Unencumbered Cash - Ending	$ 21,340	**41,740**		

NESS COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 5,000	**-**	5,000	(5,000)
Expenditures				
Contractual Services	-	**-**	30,450	(30,450)
Receipts Over (Under) Expenditures	5,000	**-**		
Unencumbered Cash - Beginning	20,450	**25,450**		
Unencumbered Cash - Ending	$ 25,450	**25,450**		

NESS COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 99,740	**121,328**	125,529	(4,201)
Delinquent Tax	1,472	**1,384**	-	1,384
Motor Vehicle Tax	4,423	**7,221**	5,680	1,541
Recreational Vehicle Tax	107	**146**	137	9
16/20M Vehicle Tax	757	**978**	923	55
Commercial Vehicle Tax	713	**849**	1,180	(331)
Federal Aid	120,450	**145,745**	11,500	134,245
State Aid	19,000	**12,000**	7,000	5,000
Collections	52,536	**45,485**	35,000	10,485
Wind Farm Receipts	7,911	**8,967**	6,000	2,967
Neighborhood Revitalization Rebate	(578)	**(397)**	(401)	4
Total Receipts	306,531	**343,706**	192,548	151,158
Expenditures				
Personal Services	177,238	**195,731**	173,000	22,731
Contractual Services	133,315	**59,548**	46,900	12,648
Commodities	55,895	**39,276**	61,000	(21,724)
Capital Outlay	-	**219**	600	(381)
Cash Forward	-	**-**	44,000	(44,000)
Total Expenditures	366,448	**294,774**	325,500	(30,726)
Receipts Over (Under) Expenditures	(59,917)	**48,932**		
Unencumbered Cash - Beginning	163,658	**103,741**		
Prior Period Adjustment	-	**(3,785)**		
Unencumbered Cash - Ending	$ 103,741	**148,888**		

NESS COUNTY, KANSAS
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 151,985	**122,227**	126,578	(4,351)
Delinquent Tax	2,192	**1,733**	-	1,733
Motor Vehicle Tax	5,663	**11,004**	8,653	2,351
Recreational Vehicle Tax	137	**222**	209	13
16/20M Vehicle Tax	1,176	**1,252**	1,407	(155)
Commercial Vehicle Tax	912	**1,294**	1,797	(503)
Wind Farm Receipts	12,055	**9,035**	10,000	(965)
Miscellaneous	1,398	**2,498**	-	2,498
Neighborhood Revitalization Rebate	(881)	**(400)**	(404)	4
Total Receipts	174,637	**148,865**	148,240	625
Expenditures				
Personal Services	120,831	**105,098**	124,000	(18,902)
Contractual Services	20,671	**17,615**	18,430	(815)
Commodities	3,048	**2,305**	2,800	(495)
Capital Outlay	95	**1,000**	800	200
Cash Forward	-	-	15,000	(15,000)
Total Expenditures	144,645	**126,018**	161,030	(35,012)
Receipts Over (Under) Expenditures	29,992	**22,847**		
Unencumbered Cash - Beginning	4,529	**34,521**		
Prior Period Adjustment	-	**(4,075)**		
Unencumbered Cash - Ending	$ 34,521	**53,293**		

NESS COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	-	**390,225**
Transfers In		-	**118,098**
Total Receipts		-	**508,323**
Expenditures			
Capital Outlay		218,399	**749,842**
Receipts Over (Under) Expenditures		(218,399)	**(241,519)**
Unencumbered Cash - Beginning		830,820	**612,421**
Unencumbered Cash - Ending	$	612,421	**370,902**

NESS COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 355,797	**1,292,709**	1,337,104	(44,395)
Delinquent Tax	5,363	**9,568**	-	9,568
Motor Vehicle Tax	18,350	**25,760**	20,264	5,496
Recreational Vehicle Tax	443	**521**	490	31
16/20M Vehicle Tax	3,123	**4,058**	3,294	764
Commercial Vehicle Tax	2,956	**3,029**	4,209	(1,180)
Wind Farm Receipts	28,221	**95,509**	20,000	75,509
Transfers In	1,164	**-**	-	-
Neighborhood Revitalization Rebate	(2,063)	**(4,226)**	(3,792)	(434)
Total Receipts	413,354	**1,426,928**	1,381,569	45,359
Expenditures				
Social Security	113,721	**121,655**	150,000	(28,345)
Medicare	26,596	**28,709**	35,000	(6,291)
Employee Retirement	170,136	**186,158**	230,000	(43,842)
Workmen's Compensation Insurance	36,809	**39,016**	70,000	(30,984)
Health Insurance	-	**819,408**	732,000	87,408
Unemployment Claims	4,887	**-**	15,000	(15,000)
Cash Forward	**-**	**-**	500,000	(500,000)
Total Expenditures	352,149	**1,194,946**	1,732,000	(537,054)
Receipts Over (Under) Expenditures	61,205	**231,982**		
Unencumbered Cash - Beginning	262,446	**323,651**		
Prior Period Adjustment	-	**(11,816)**		
Unencumbered Cash - Ending	$ 323,651	**543,817**		

NESS COUNTY, KANSAS
Ambulance Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 68,214	**78,981**	81,721	(2,740)
Delinquent Tax	1,017	**962**	-	962
Motor Vehicle Tax	1,283	**4,938**	3,884	1,054
Recreational Vehicle Tax	31	**100**	94	6
16/20M Vehicle Tax	837	**283**	631	(348)
Commercial Vehicle Tax	207	**581**	807	(226)
Wind Farm Receipts	5,410	**5,837**	5,000	837
Neighborhood Revitalization Rebate	(395)	**(258)**	(261)	3
Total Receipts	76,604	**91,424**	91,876	(452)
Expenditures				
Contractual Services	51,426	**51,214**	52,000	(786)
Commodities	-	**-**	7,000	(7,000)
Capital Outlay	519	**-**	50,000	(50,000)
Cash Forward	-	**-**	20,000	(20,000)
Total Expenditures	51,945	**51,214**	129,000	(77,786)
Receipts Over (Under) Expenditures	24,659	**40,210**		
Unencumbered Cash - Beginning	63,378	**88,037**		
Unencumbered Cash - Ending	$ 88,037	**128,247**		

NESS COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Local Alcoholic Liquor Tax	$ 6,055	**4,063**	6,768	(2,705)
Expenditures				
Contractual Services	1,482	**1,000**	35,118	(34,118)
Transfers Out	-	**15,690**	-	15,690
Total Expenditures	1,482	**16,690**	35,118	(18,428)
Receipts Over (Under) Expenditures	4,573	**(12,627)**		
Unencumbered Cash - Beginning	23,957	**28,530**		
Unencumbered Cash - Ending	$ 28,530	**15,903**		

NESS COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Local Alcoholic Liquor Tax	$ -	**1,250**	-	1,250
Transfers In	-	**7,586**	-	7,586
Total Receipts	-	**8,836**	-	8,836
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	-	**8,836**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**8,836**		

NESS COUNTY, KANSAS
E-911 Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Collections	$ 60,348	**60,399**	60,000	399
Expenditures				
Contractual Services	10,986	**4,405**	40,000	(35,595)
Capital Outlay	71,187	**24,655**	146,779	(122,124)
Total Expenditures	82,173	**29,060**	186,779	(157,719)
Receipts Over (Under) Expenditures	(21,825)	**31,339**		
Unencumbered Cash - Beginning	115,128	**93,303**		
Unencumbered Cash - Ending	$ 93,303	**124,642**		

NESS COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	7,538	**6,082**
Expenditures			
Other		8,074	**5,310**
Receipts Over (Under) Expenditures		(536)	**772**
Unencumbered Cash - Beginning		30,722	**30,186**
Unencumbered Cash - Ending	$	30,186	**30,958**

NESS COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	1,885	**1,520**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,885	**1,520**
Unencumbered Cash - Beginning		6,727	**8,612**
Unencumbered Cash - Ending	$	8,612	**10,132**

NESS COUNTY, KANSAS
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	1,885	**1,521**
Expenditures			
Other		6,027	**3,672**
Receipts Over (Under) Expenditures		(4,142)	**(2,151)**
Unencumbered Cash - Beginning		8,231	**4,089**
Unencumbered Cash - Ending	$	4,089	**1,938**

NESS COUNTY, KANSAS
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	267,078	**16,025**
Expenditures			
ARPA Disbursements		43,516	**458,653**
Receipts Over (Under) Expenditures		223,562	**(442,628)**
Unencumbered Cash - Beginning		219,066	**442,628**
Unencumbered Cash - Ending	$	442,628	**-**

NESS COUNTY, KANSAS
Diversion Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Diversion Fees	$	48,909	**12,423**
Expenditures			
Capital Outlay		1,455	**-**
Other		12,031	**9,836**
Total Expenditures		13,486	**9,836**
Receipts Over (Under) Expenditures		35,423	**2,587**
Unencumbered Cash - Beginning		-	**35,423**
Unencumbered Cash - Ending	$	35,423	**38,010**

NESS COUNTY, KANSAS
County Charitable Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	1,100	**800**
Expenditures			
Other		1,000	**-**
Receipts Over (Under) Expenditures		100	**800**
Unencumbered Cash - Beginning		-	**100**
Unencumbered Cash - Ending	$	100	**900**

NESS COUNTY, KANSAS
District Court Drug/Alcohol Testing Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Miscellaneous	$	1,722	**1,073**
Expenditures			
Other		1,722	**1,073**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

NESS COUNTY, KANSAS
Opioid Settlement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ -	**4,777**	-	4,777
Transfers In	-	**518**	-	518
Total Receipts	-	**5,295**	-	5,295
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	-	**5,295**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**5,295**		

NESS COUNTY, KANSAS
EMS Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	-	**1,970**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**1,970**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**1,970**

NESS COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Disposal Fees	$ 70,935	**79,225**	100,000	(20,775)
Transfers In	-	**-**	10,000	(10,000)
Total Receipts	70,935	**79,225**	110,000	(30,775)
Expenditures				
Personal Services	57,334	**35,759**	35,000	759
Contractual Services	21,626	**21,253**	37,840	(16,587)
Commodities	30,934	**13,054**	45,550	(32,496)
Transfers Out	10,000	**-**	10,000	(10,000)
Cash Forward	-	**-**	48,433	(48,433)
Total Expenditures	119,894	**70,066**	176,823	(106,757)
Receipts Over (Under) Expenditures	(48,959)	**9,159**		
Unencumbered Cash - Beginning	95,559	**46,600**		
Prior Period Adjustment	-	**(1,505)**		
Unencumbered Cash - Ending	$ 46,600	**54,254**		

NESS COUNTY, KANSAS
Solid Waste - Post-Closure Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	10,000	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		10,000	**-**
Unencumbered Cash - Beginning		179,470	**189,470**
Unencumbered Cash - Ending	$	189,470	**189,470**

NESS COUNTY, KANSAS
Special Prosecutor Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Miscellaneous	$	1,539	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,539	**-**
Unencumbered Cash - Beginning		-	**1,539**
Unencumbered Cash - Ending	$	1,539	**1,539**

NESS COUNTY, KANSAS
Prosecuting Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	473	**382**
Expenditures			
PATF Disbursements		296	**2,386**
Receipts Over (Under) Expenditures		177	**(2,004)**
Unencumbered Cash - Beginning		11,700	**11,877**
Unencumbered Cash - Ending	$	11,877	**9,873**

NESS COUNTY, KANSAS
Special Motor Vehicle Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	39,172	**39,170**
Expenditures			
Personal Services		-	**1,098**
Commodities		2,864	**2,133**
Transfers Out		36,308	**35,939**
Total Expenditures		39,172	**39,170**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

NESS COUNTY, KANSAS
Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Miscellaneous	$	9,360	**170**
Expenditures			
Capital Outlay		-	**3,300**
Other		5,388	**2,850**
Total Expenditures		5,388	**6,150**
Receipts Over (Under) Expenditures		3,972	**(5,980)**
Unencumbered Cash - Beginning		6,654	**10,626**
Unencumbered Cash - Ending	$	10,626	**4,646**

NESS COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		2,126,669	**2,126,669**
Unencumbered Cash - Ending	$	2,126,669	**2,126,669**

NESS COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Funds		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds					
Current Tax	$	8,572,733	12,302,663	11,999,164	**8,876,232**
16/20M Vehicle Tax		71,666	99,268	97,641	**73,293**
Advance Tax		417	-	417	**-**
Delinquent Personal Property Tax		4,973	172,605	164,122	**13,456**
Commercial Motor Vehicle Tax		7,317	88,376	91,829	**3,864**
Recreational Vehicle Tax		2,754	13,780	16,132	**402**
Motor Vehicle Tax		159,847	697,184	837,633	**19,398**
Neighborhood Revitalization		-	40,233	40,233	**-**
Total Distributable Funds		8,819,707	13,414,109	13,247,171	**8,986,645**
State Funds					
State Educational Building		-	84,257	84,257	**-**
State Institutional Building		-	42,129	42,129	**-**
Total State Funds		-	126,386	126,386	**-**
Subdivision Funds					
Townships		-	124,611	124,611	**-**
Cities		5,671	1,149,804	1,150,540	**4,935**
School Districts		-	3,574,473	3,574,473	**-**
Hospitals		-	2,954,735	2,954,735	**-**
Regional Library		-	102,050	102,050	**-**
Watersheds		-	192,788	192,788	**-**
Fire Districts		-	257,984	257,984	**-**
Extension Districts		-	201,487	201,487	**-**
Total Subdivision Funds		5,671	8,557,932	8,558,668	**4,935**
Total	$	8,825,378	22,098,427	21,932,225	**8,991,580**

Schedule 3-2

NESS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Agency Funds				
Non Sufficient Checks	$ 1,745	-	-	**1,745**
VIN Inspections	8,700	2,940	-	**11,640**
Heritage Trust	770	3,041	2,987	**824**
Concealed Carry	5,340	293	-	**5,633**
Sex Offender Registration	4,835	1,220	-	**6,055**
Drivers License	54	8,580	8,578	**56**
State Motor	505	574,344	574,515	**334**
State Motor Sales Tax	14,098	253,746	257,839	**10,005**
Drug Seizure	12,382	-	-	**12,382**
Clerk of District Court	28,144	59,133	51,680	**35,597**
Sheriff	6,377	6,968	4,167	**9,178**
Sheriff K-9	334	-	146	**188**
Law Library	47,981	2,102	1,511	**48,572**
Health Reimbursement Arrangement	1,219,975	131,698	158,791	**1,192,882**
Total	$ 1,351,240	1,044,065	1,060,214	**1,335,091**