KEARNY COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Kearny County, Kansas

Adverse and Unmodified Opinions

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Kearny County, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated September 23, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-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. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

September 12, 2023

KEARNY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2022

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances
General fund	$ 1,226,156	$ -
Special purpose funds:		
Road and bridge	241,181	-
Solid waste	103,047	-
County health	93,719	-
Noxious weed	40,360	-
Emergency services	463,375	-
Library	(592)	-
Appraiser's cost	10,997	-
Employee benefits	1,139,576	-
Special alcohol and drug	5,160	-
E-911	140,020	-
Non-budgeted special purpose funds:		
Capital equipment	113,244	-
Capital improvement	1,569,925	-
Airport improvement	(587,488)	-
Offender	13,561	-
Concealed carry	6,032	-
Special machinery and equipment	1,100,399	-
Asset forfeiture	4,250	-
MVE	13,914	-
Legal	23,085	-
Highway improvement	2,806,928	-
WIC	1,875	-
Special health and welfare	16,686	-
Health title XIX	31,920	-
Sunflower COVID-19	1,850	-
Bio-terrorism grant	(394)	-
Opioid settlement	-	-
Food pantry expansion	5,602	-
COVID ELC expanding	(3,202)	-
ARPA	(88,292)	-
State grant 2.0	-	-
Pathways grant	5,543	-
Special emergency services	21,451	-
Health ins payment/claim	-	-
Special motor vehicle	3,986	-
Register of deeds technology	65,317	-
Treasurer technology	6,416	-
Clerk technology	5,542	-
Prosecuting attorney's training	4,121	-
Total special purpose funds	7,379,114	-
Capital project fund	-	-
Total - excluding agency funds	$ 8,605,270	$ -
Composition of cash balance:		
Petty cash		
Cash on hand		
Checking accounts		
Special health checking account		
Section 125 plan checking account		
Savings accounts		
Certificates of deposit		
Total cash		
Agency funds		
Total - excluding agency funds		

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

Statement 1

Receipts	Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 4,075,392	$ 4,322,687	$ 978,861	$ 200,126	$ 1,178,987
1,471,102	1,648,384	63,899	33,518	97,417
178,058	171,203	109,902	-	109,902
142,040	118,838	116,921	-	116,921
209,159	168,979	80,540	-	80,540
664,527	683,882	444,020	64,091	508,111
287,017	269,010	17,415	-	17,415
188,590	193,812	5,775	-	5,775
2,131,341	2,440,615	830,302	-	830,302
674	2,500	3,334	-	3,334
60,032	42,696	157,356	-	157,356
6,968	5,150	115,062	-	115,062
462,283	501,954	1,530,254	-	1,530,254
261,142	236,359	(562,705)	2,000	(560,705)
1,560	-	15,121	-	15,121
390	-	6,422	-	6,422
225,000	40,380	1,285,019	-	1,285,019
-	-	4,250	-	4,250
5,620	7,529	12,005	-	12,005
13,422	12,458	24,049	-	24,049
375,000	-	3,181,928	-	3,181,928
-	-	1,875	-	1,875
1,670	1,991	16,365	-	16,365
145,319	126,352	50,887	-	50,887
-	598	1,252	-	1,252
9,711	8,045	1,272	-	1,272
1,401	701	700	-	700
-	111	5,491	-	5,491
33,103	28,120	1,781	-	1,781
372,744	194,485	89,967	-	89,967
7,000	6,968	32	-	32
-	-	5,543	-	5,543
100	-	21,551	-	21,551
1,638,066	1,638,066	-	-	-
41,874	41,515	4,345	-	4,345
9,094	5,192	69,219	-	69,219
2,274	5,440	3,250	-	3,250
2,273	-	7,815	-	7,815
709	1,627	3,203	-	3,203
8,949,263	8,602,960	7,725,417	99,609	7,825,026
2,400,000	2,400,000	-	-	-
$ 15,424,655	$ 15,325,647	$ 8,704,278	$ 299,735	$ 9,004,013

	$ 80
	79,281
	242,606
	15,093
	780,912
	14,284,257
	7,319,868
	22,722,097
	(13,718,084)
	$ 9,004,013

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Municipal Financial Reporting Entity

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

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

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

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

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

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting

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

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

REGULATORY BASIS FUND TYPES

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

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

Capital project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major facilities or equipment.

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

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

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information

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

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

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

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did not hold a revenue neutral rate hearing for this year.

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

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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

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

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

B. COMPLIANCE WITH KANSAS STATUTES

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

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. At year end, the Airport improvement fund had unencumbered cash deficits $562,705. According to K.S.A. 12-1664, the County is not prohibited from financing the federal and state share of a local program from current funds, if available. The deficit in this fund will be covered by federal grants.

C. DEPOSITS AND INVESTMENTS

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

C. DEPOSITS AND INVESTMENTS (CONTINUED)

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

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

At December 31, 2022, the County's carrying amount of deposits was $22,642,736 and the bank balance was $22,824,762. Of the bank balance, $1,162,170 was covered by federal depository insurance and $21,662,592 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

D. CAPITAL PROJECTS

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

	Project authorization	Cash disbursements and accounts payable to date
Airport Runway		
Kirkham Michael	$ 577,663	$ 400,863
Runway Rehabilitation		
Kirkham Michael	65,000	65,000
Venture Corporation	385,794	385,794
Runway Rehabilitation Subtotal	450,794	450,794
Courthouse and Senior Center Upgrade		
Millig, LLC	3,024,020	3,024,020
Total	$ 4,052,477	$ 3,875,677

E. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2022, were as follows:

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
Finance leases:					
KCH Roof Project Issued June 3, 2019 In the amount of $600,000 At interest rate of 3.37% Maturing June 3, 2024	$ 312,563	$ -	$ 121,902	$ 190,661	$ 9,512
Landfill land Issued May 3, 2021 In the amount of $180,000 At interest rate of 0.00% Maturing July 1, 2026	180,000	-	36,000	144,000	-
Building Improvements Issued February 14, 2022 In the amount of $2,400,000 At interest rate of 2.800% Maturing February 1, 2032	-	2,400,000	107,104	2,292,896	31,173
Total	$ 492,563	$2,400,000	$ 265,006	$2,627,557	$ 40,685

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

	Principal due	Interest due	Total due
2023	$ 375,886	$ 68,084	$ 443,970
2024	320,486	57,777	378,263
2025	262,069	50,486	312,555
2026	268,444	44,111	312,555
2027	238,998	37,557	276,555
2028-2032	1,161,674	82,824	1,244,498
Total	$ 2,627,557	$ 340,839	$ 2,968,396

F. TRANSFERS

Transfers were as follows:

From	To	Regulatory authority	Amount
Operating transfers:			
General	Capital Improvement	K.S.A. 19-120	$ 144,691
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141g	225,000
Road and Bridge	Highway Improvement	K.S.A. 68-590	375,000
Special Motor Vehicle	General	K.S.A. 8-145	11,000
Oil & Gas Depletion	General	Resolution	130,691
			$ 886,382

F. TRANSFERS (CONTINUED)

Transfers to related municipal entities:

General	Memorial Building	K.S.A. 73-407	$ 52,941
General	Free Fair	K.S.A. 2-132	119,813
General	Extension Council	K.S.A. 2-610	160,100
General	Hospital	K.S.A. 19-4606	50,000
General	Historical Society	K.S.A. 19-2651	134,539
Library	County Library	K.S.A. 12-1247	269,010
			$ 786,403

G. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

Death and disability other post-employment benefits. As provided by K.S.A. 74-4927, members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2022, and contributions by the County totaled $11,065.

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

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

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

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

H. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $198,255 for KPERS and $228,846 for KP&F for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $2,210,228 and $2,438,958 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement.

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

I. LANDFILL CLOSURE AND POST-CLOSURE COSTS

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

I. LANDFILL CLOSURE AND POST-CLOSURE COSTS (CONTINUED)

The estimated closure cost is $503,204 and the estimated post-closure cost is $1,010,312. These figures comprise the estimated closure and post-closure cost of $1,513,516 and are obtained from the 2022 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2022 to June 30, 2023. The permit for 2022 identifies that the remaining volume capacity of the site is 41.31% of the original capacity and that the remaining life of the landfill is estimated to be 37 years. Actual costs may be higher or lower due to inflation or deflation and changes in technology or applicable laws and regulations.

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

J. RISK MANAGEMENT

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

K. PUBLIC ENTITY RISK POOL

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

The County is a member of the Kansas County Association Multi-Line Pool (KCAMP), a group-funded pool for property, liability, crime, and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file, which is $70,968,458, $500,000 for liability, and $1,000,000 for crime. Excess reinsurance provides aggregate coverage up to $3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

L. CONTINGENCIES

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

M. SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through September 12, 2023 and does not believe any events have occurred which affect the financial statement as presented.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

KEARNY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022

Fund	Certified budget	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 4,526,936	$ 4,526,936	$ 4,322,687	$ 204,249
Special purpose funds:				
Road and bridge	1,649,390	1,649,390	1,648,384	1,006
Solid waste	192,550	192,550	171,203	21,347
County health	140,689	140,689	118,838	21,851
Noxious weed	220,325	220,325	168,979	51,346
Emergency services	846,200	846,200	683,882	162,318
Library	291,276	291,276	269,010	22,266
Appraiser's cost	194,301	194,301	193,812	489
Employee benefits	2,900,000	2,900,000	2,440,615	459,385
Special alcohol and drug	5,381	5,381	2,500	2,881
E-911	146,392	146,392	42,696	103,696
Total	$ 11,113,440	$ 11,113,440	$ 10,062,606	$ 1,050,834

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 3,256,401	$ 3,193,659	$ 3,154,813	$ 38,846
Delinquent tax	63,169	34,360	16,480	17,880
Motor vehicle tax	270,081	258,265	262,771	(4,506)
16/20M truck tax	9,275	9,814	6,165	3,649
Antique tag tax	1,663	1,700	-	1,700
Interest on delinquent tax	34,394	25,603	20,000	5,603
Shared revenue:				
Severance tax	55,424	166,174	20,000	146,174
Other shared revenue	39,179	182	-	182
Licenses, permits and fees	76,598	89,317	66,000	23,317
Interest	34,521	102,793	90,000	12,793
Other	73,217	90,008	20,000	70,008
Operating transfers	247,682	141,691	315,000	(173,309)
Neighborhood revitalization	(27,495)	(38,174)	(22,778)	(15,396)
Total receipts	4,134,109	4,075,392	$ 3,948,451	$ 126,941
Expenditures:				
General government:				
County commissioners	64,770	64,535	$ 67,129	$ 2,594
County clerk	98,950	99,371	99,440	69
County treasurer	128,924	134,043	133,800	(243)
Register of deeds	73,052	73,157	108,795	35,638
County attorney	126,813	151,724	154,018	2,294
Custodian	93,411	64,453	83,170	18,717
Zoning	58,891	61,123	59,783	(1,340)
Unified courts	110,309	86,099	138,800	52,701
Courthouse general	909,801	981,911	1,000,800	18,889
Airport	83,977	119,323	95,150	(24,173)
Election	17,850	34,294	31,900	(2,394)
County counselor	60,563	66,126	72,168	6,042
Community development	62,038	55,258	77,628	22,370
Appropriations:				
Conservation District	65,000	65,000	65,000	-
Total general government	1,954,349	2,056,417	2,187,581	131,164

KEARNY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Public safety:				
Fire and rescue	$ 10,229	$ (8,146)	$ -	$ 8,146
Sheriff	1,280,620	1,447,845	1,530,024	82,179
Total public safety	1,290,849	1,439,699	1,530,024	90,325
Health and welfare:				
Appropriations:				
Mental health	10,000	10,000	10,000	-
WKCAC	10,000	10,000	10,000	-
CASA	1,000	1,000	1,000	-
Southwest Dev. Service, Inc.	10,000	10,000	10,000	-
Russell Child Development Center	5,000	5,000	5,000	-
City on a Hill	3,000	-	1,000	1,000
Total health and welfare	39,000	36,000	37,000	1,000
Culture and recreation:				
Beymer Water Recreation Park	22,116	24,126	28,700	4,574
Deerfield Community Center	54,192	47,813	72,224	24,411
Council on Aging	118,843	125,936	135,407	9,471
Appropriations:				
Deerfield Parks and Recreation	5,000	5,000	5,000	-
Lakin Gun Club	2,000	3,000	3,000	-
Lakin Saddle Club	10,000	10,000	10,000	-
Total culture and recreation	212,151	215,875	254,331	38,456
Reimbursed expenditures	(71,426)	(87,388)	-	87,388
Operating transfers:				
Capital improvement	119,923	144,691	-	(144,691)
Capital equipment	106,783	-	-	-
Total operating transfers	226,706	144,691	-	(144,691)

KEARNY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Related municipal entity transfers:				
Memorial Building	$ 53,000	$ 52,941	$ 53,000	$ 59
Free Fair	120,000	119,813	120,000	187
Historical Society	134,971	134,539	135,000	461
Extension Council	160,000	160,100	160,000	(100)
Hospital	501,276	50,000	50,000	-
Total related municipal entity transfers	969,247	517,393	518,000	607
Total expenditures	4,620,876	4,322,687	$ 4,526,936	$ 204,249
Receipts over (under) expenditures	(486,767)	(247,295)		
Unencumbered cash, beginning of year	1,712,923	1,226,156	$ 578,485	$ 647,671
Unencumbered cash, end of year	$ 1,226,156	$ 978,861		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 570,771	$ 1,055,662	$ 1,044,326	$ 11,336
Delinquent tax	5,752	7,517	2,888	4,629
Motor vehicle tax	39,089	45,755	46,055	(300)
16/20M truck tax	6,188	1,806	1,081	725
Antique tag tax	17	304	-	304
Shared revenue:				
Gasoline tax	325,711	316,704	281,524	35,180
Connecting links	50,302	52,171	-	52,171
Other	1,463	2,262	-	2,262
Neighborhood revitalization	(4,819)	(11,079)	(7,541)	(3,538)
Total receipts	994,474	1,471,102	$ 1,368,333	$ 102,769
Expenditures:				
Highway, streets and bridges:				
Personal services	601,114	525,443	$ 771,000	$ 245,557
Commodities	400,809	452,458	754,240	301,782
Contractual services	31,078	28,752	41,850	13,098
Capital outlay	36,404	41,731	82,300	40,569
Reimbursed expenditures	(3,900)	-	-	-
Operating transfers:				
Special machinery and equipment	125,000	225,000	-	(225,000)
Highway improvement	400,000	375,000	-	(375,000)
Total expenditures	1,590,505	1,648,384	$ 1,649,390	$ 1,006
Receipts over (under) expenditures	(596,031)	(177,282)		
Unencumbered cash, beginning of year	837,212	241,181	$ 281,057	$ (39,876)
Unencumbered cash, end of year	$ 241,181	$ 63,899		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

SOLID WASTE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 104,829	$ 142,173	$ 140,638	$ 1,535
Delinquent tax	1,789	1,160	530	630
Motor vehicle tax	7,160	7,903	8,459	(556)
16/20M truck tax	304	243	198	45
Antique tag tax	55	43	-	43
Other	21,791	28,028	-	28,028
Neighborhood revitalization	(885)	(1,492)	(1,015)	(477)
Total receipts	135,043	178,058	$ 148,810	$ 29,248
Expenditures:				
Sanitation:				
Personal services	73,155	76,413	$ 76,500	$ 87
Commodities	16,245	18,445	29,350	10,905
Contractual services	21,041	32,769	37,200	4,431
Capital outlay	6,254	43,576	49,500	5,924
Total expenditures	116,695	171,203	$ 192,550	$ 21,347
Receipts over (under) expenditures	18,348	6,855		
Unencumbered cash, beginning of year	84,699	103,047	$ 43,740	$ 59,307
Unencumbered cash, end of year	$ 103,047	$ 109,902		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

COUNTY HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 118,734	$ 120,896	$ 119,532	$ 1,364
Delinquent tax	1,909	1,118	601	517
Motor vehicle tax	7,018	8,970	9,578	(608)
16/20M truck tax	157	279	225	54
Antique tag tax	28	46	-	46
Shared revenue:				
State grant	12,516	12,000	-	12,000
Neighborhood revitalization	(1,003)	(1,269)	(863)	(406)
Total receipts	139,359	142,040	$ 129,073	$ 12,967
Expenditures:				
Health and welfare:				
Personal services	69,910	118,717	$ 136,964	$ 18,247
Commodities	271	(21)	775	796
Contractual services	324	142	1,350	1,208
Capital outlay	-	-	1,600	1,600
Total expenditures	70,505	118,838	$ 140,689	$ 21,851
Receipts over (under) expenditures	68,854	23,202		
Unencumbered cash, beginning of year	24,865	93,719	$ 11,616	$ 82,103
Unencumbered cash, end of year	$ 93,719	$ 116,921		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 199,115	$ 193,634	$ 191,555	$ 2,079
Delinquent tax	3,309	1,891	1,007	884
Motor vehicle tax	12,559	15,106	16,063	(957)
16/20M truck tax	352	479	377	102
Antique tag tax	63	81	-	81
Neighborhood revitalization	(1,681)	(2,032)	(1,383)	(649)
Other	72	-	-	-
Total receipts	213,789	209,159	$ 207,619	$ 1,540
Expenditures:				
Highways and streets:				
Personal services	53,639	23,839	$ 55,000	$ 31,161
Commodities	137,602	138,369	149,850	11,481
Contractual services	8,107	7,752	12,475	4,723
Capital outlay	650	1,309	3,000	1,691
Reimbursed expenditures	(3,889)	(2,290)	-	2,290
Total expenditures	196,109	168,979	$ 220,325	$ 51,346
Receipts over (under) expenditures	17,680	40,180		
Unencumbered cash, beginning of year	22,680	40,360	$ 12,706	$ 27,654
Unencumbered cash, end of year	$ 40,360	$ 80,540		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

EMERGENCY SERVICES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 500,511	$ 529,826	$ 524,137	$ 5,689
Delinquent tax	8,726	5,125	2,533	2,592
Motor vehicle tax	36,849	38,256	40,385	(2,129)
16/20M truck tax	1,559	1,254	948	306
Antique tag tax	275	220	-	220
Charges for services	113,146	95,406	75,000	20,406
Neighborhood revitalization	(4,226)	(5,560)	(3,784)	(1,776)
Total receipts	656,840	664,527	$ 639,219	$ 25,308
Expenditures:				
Health and welfare:				
Personal services	493,659	524,037	$ 622,200	$ 98,163
Commodities	67,934	71,464	83,750	12,286
Contractual services	33,022	33,980	47,750	13,770
Capital outlay	46,389	54,401	92,500	38,099
Total expenditures	641,004	683,882	$ 846,200	$ 162,318
Receipts over (under) expenditures	15,836	(19,355)		
Unencumbered cash, beginning of year	447,539	463,375	$ 206,981	$ 256,394
Unencumbered cash, end of year	$ 463,375	$ 444,020		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 259,762	$ 266,673	$ 263,806	$ 2,867
Delinquent tax	4,563	2,601	1,315	1,286
Motor vehicle tax	17,513	19,790	20,961	(1,171)
16/20M truck tax	590	640	492	148
Antique tag tax	107	111	-	111
Neighborhood revitalization	(2,193)	(2,798)	(1,905)	(893)
Total receipts	280,342	287,017	$ 284,669	$ 2,348
Expenditures:				
Transfer to related municipal entity	294,377	269,010	$ 291,276	$ 22,266
Receipts over (under) expenditures	(14,035)	18,007		
Unencumbered cash, beginning of year	13,443	(592)	$ 6,607	$ (7,199)
Unencumbered cash (deficit), end of year	$ (592)	$ 17,415		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

APPRAISER'S COST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 179,698	$ 174,647	$ 172,744	$ 1,903
Delinquent tax	2,994	1,715	909	806
Motor vehicle tax	11,323	13,568	14,498	(930)
16/20M truck tax	356	421	340	81
Antique tag tax	64	72	-	72
Other	-	-	-	-
Neighborhood revitalization	(1,517)	(1,833)	(1,247)	(586)
Total receipts	192,918	188,590	$ 187,244	$ 1,346
Expenditures:				
General government:				
Personal services	73,280	75,391	$ 73,646	$ (1,745)
Commodities	629	649	1,000	351
Contractual services	117,017	115,873	117,655	1,782
Capital outlay	580	1,899	2,000	101
Total expenditures	191,506	193,812	$ 194,301	$ 489
Receipts over (under) expenditures	1,412	(5,222)		
Unencumbered cash, beginning of year	9,585	10,997	$ 7,057	$ 3,940
Unencumbered cash, end of year	$ 10,997	$ 5,775		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 2,631,616	$ 1,940,388	$ 1,919,582	$ 20,806
Delinquent tax	36,185	20,409	13,320	7,089
Motor vehicle tax	105,594	186,248	212,381	(26,133)
16/20M truck tax	3,171	3,968	4,983	(1,015)
Antique tag tax	593	688	-	688
Neighborhood revitalization	(22,222)	(20,360)	(13,859)	(6,501)
Total receipts	2,754,937	2,131,341	$ 2,136,407	$ (5,066)
Expenditures:				
General government:				
Personal services	2,373,446	2,440,615	$ 2,900,000	$ 459,385
Receipts over (under) expenditures	381,491	(309,274)		
Unencumbered cash, beginning of year	758,085	1,139,576	$ 763,593	$ 375,983
Unencumbered cash, end of year	$ 1,139,576	$ 830,302		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Shared revenue:				
State of Kansas	$ 395	$ 674	$ 280	$ 394
Expenditures:				
Health and welfare:				
Commodities	-	2,500	$ 5,381	$ 2,881
Receipts over (under) expenditures	395	(1,826)		
Unencumbered cash, beginning of year	4,765	5,160	$ 5,101	$ 59
Unencumbered cash, end of year	$ 5,160	$ 3,334		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

E-911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Fees	$ 59,974	$ 60,032	$ 50,000	$ 10,032
Expenditures:				
General government:				
Contractual services	41,347	42,216	$ 146,392	$ 104,176
Capital outlay	-	480	-	(480)
Total expenditures	41,347	42,696	$ 146,392	$ 103,696
Receipts over (under) expenditures	18,627	17,336		
Unencumbered cash, beginning of year	121,393	140,020	$ 96,392	$ 43,628
Unencumbered cash, end of year	$ 140,020	$ 157,356		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2022

	Capital equipment	Capital improvement	Airport improvement	Offender
Receipts:				
Grants	$ -	$ -	$ 261,142	$ -
Licenses, permits and fees	-	-	-	1,560
Interest	-	-	-	-
Insurance proceeds	-	277,959	-	-
Other	6,968	39,633	-	-
Operating transfers	-	144,691	-	-
Total receipts	6,968	462,283	261,142	1,560
Expenditures:				
Personal services	-	-	-	-
Commodities	-	-	-	-
Contractual services	-	-	198,585	-
Capital outlay	5,150	501,954	37,774	-
Grant expenditures	-	-	-	-
Operating transfers	-	-	-	-
Total expenditures	5,150	501,954	236,359	-
Receipts over (under) expenditures	1,818	(39,671)	24,783	1,560
Unencumbered cash (deficit), beginning of year	113,244	1,569,925	(587,488)	13,561
Unencumbered cash (deficit), end of year	$ 115,062	$ 1,530,254	$ (562,705)	$ 15,121

Concealed carry	Special machinery and equipment	Asset forfeiture	MVE	Legal	Highway improvement
$ -	$ -	$ -	$ -	$ -	$ -
390	-	-	5,620	13,422	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	225,000	-	-	-	375,000
390	225,000	-	5,620	13,422	375,000
-	-	-	7,529	-	-
-	-	-	-	12,458	-
-	-	-	-	-	-
-	40,380	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	40,380	-	7,529	12,458	-
390	184,620	-	(1,909)	964	375,000
6,032	1,100,399	4,250	13,914	23,085	2,806,928
$ 6,422	$ 1,285,019	$ 4,250	$ 12,005	$ 24,049	$ 3,181,928

KEARNY COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2022

	WIC	Special health and welfare	Health title XIX	Sunflower COVID-19
Receipts:				
Grants	$ -	$ -	$ 4,126	$ -
Licenses, permits and fees	-	-	-	-
Interest	-	10	-	-
Insurance proceeds	-	-	-	-
Other	-	1,660	141,193	-
Operating transfers	-	-	-	-
Total receipts	-	1,670	145,319	-
Expenditures:				
Personal services	-	-	-	-
Commodities	-	1,991	-	598
Contractual services	-	-	126,352	-
Capital outlay	-	-	-	-
Grant expenditures	-	-	-	-
Operating transfers	-	-	-	-
Total expenditures	-	1,991	126,352	598
Receipts over (under) expenditures	-	(321)	18,967	(598)
Unencumbered cash (deficit), beginning of year	1,875	16,686	31,920	1,850
Unencumbered cash (deficit), end of year	$ 1,875	$ 16,365	$ 50,887	$ 1,252

Bio-terrorism grant	Opioid Settlement	Food pantry expansion	COVID ELC expanding	ARPA	State Grant 2.0
$ 9,711	$ -	$ -	$ 33,103	$ 372,744	$ 7,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,401	-	-	-	-
-	-	-	-	-	-
9,711	1,401	-	33,103	372,744	7,000
-	-	-	8,000	-	-
5,789	701	111	-	-	6,968
4,878	-	-	-	5,000	-
(2,622)	-	-	-	189,485	-
-	-	-	20,120	-	-
-	-	-	-	-	-
8,045	701	111	28,120	194,485	6,968
1,666	700	(111)	4,983	178,259	32
(394)	-	5,602	(3,202)	(88,292)	-
$ 1,272	$ 700	$ 5,491	$ 1,781	$ 89,967	$ 32

KEARNY COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2022

	Pathways grant	Special emergency services	Health ins payment/ claim	Special motor vehicle
Receipts:				
Grants	$ -	$ -	$ -	$ -
Licenses, permits and fees	-	-	1,630,671	41,874
Interest	-	-	-	-
Insurance proceeds	-	-	-	-
Other	-	100	7,395	-
Operating transfers	-	-	-	-
Total receipts	-	100	1,638,066	41,874
Expenditures:				
Personal services	-	-	-	24,724
Commodities	-	-	-	633
Contractual services	-	-	1,638,066	5,058
Capital outlay	-	-	-	100
Grant expenditures	-	-	-	-
Operating transfers	-	-	-	11,000
Total expenditures	-	-	1,638,066	41,515
Receipts over (under) expenditures	-	100	-	359
Unencumbered cash (deficit), beginning of year	5,543	21,451	-	3,986
Unencumbered cash (deficit), end of year	$ 5,543	$ 21,551	$ -	$ 4,345

See Independent Auditor's Report.

Register of deeds technology	Treasurer technology	Clerk technology	Prosecuting attorney's training	Total
$ -	$ -	$ -	$ -	$ 687,826
9,094	2,274	2,273	709	1,707,887
-	-	-	-	10
-	-	-	-	277,959
-	-	-	-	198,350
-	-	-	-	744,691
9,094	2,274	2,273	709	3,616,723
-	-	-	-	40,253
-	-	-	-	29,249
5,192	5,440	-	1,627	1,990,198
-	-	-	-	772,221
-	-	-	-	20,120
-	-	-	-	11,000
5,192	5,440	-	1,627	2,863,041
3,902	(3,166)	2,273	(918)	753,682
65,317	6,416	5,542	4,121	5,142,271
$ 69,219	$ 3,250	$ 7,815	$ 3,203	$ 5,895,953

KEARNY COUNTY, KANSAS

CAPTIAL PROJECT 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:		
Debt proceeds	$ -	$ 2,400,000
Expenditures:		
Capital outlay	-	2,358,500
Debt service:		
Cost of issuance	-	41,500
Total expenditures	-	2,400,000
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ -

See Independent Auditor's Report

KEARNY COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2022

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County clerk	$ -	$ 3,602	$ 3,602	$ -
Register of deeds	-	79,238	79,238	-
District court	96,874	14,111	5,452	105,533
Sheriff	20,395	62,997	62,274	21,118
Tax collection accounts	9,539,614	17,617,743	14,438,835	12,718,522
Local taxing districts	40,777	5,791,171	5,755,376	76,572
Oil and gas depletion fund	805,332	-	156,731	648,601
Payroll clearing funds	40,077	586,119	588,856	37,340
Sales tax collections	61,538	419,946	441,516	39,968
Neighborhood revitalization	-	145,778	145,778	-
Motor vehicle	-	523,787	523,787	-
Mortgage registration fees	996	4,547	4,688	855
Fish and game licenses	-	2,307	2,307	-
District court costs	22,950	8,143	-	31,093
Law library	39,207	2,437	3,162	38,482
Total	$ 10,667,760	$ 25,261,926	$ 22,211,602	$ 13,718,084

See Independent Auditor's Report.