KEARNY COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2021

TABLE OF CONTENTS

Page

Independent Auditor's Report....1

FINANCIAL SECTION

Statement 1
Summary Statement of Receipts, Expenditures and Unencumbered Cash....4

Notes to the Financial Statement....5

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1
Summary of Expenditures – Actual and Budget....15

Schedule 2
Schedule of Receipts and Expenditures

2-1 General Fund....16

Special Purpose Funds

2-2 Road and Bridge Fund....19
2-3 Solid Waste Fund....20
2-4 County Health Fund....21
2-5 Noxious Weed Fund....22
2-6 Emergency Services Fund....23
2-7 Library Fund....24
2-8 Appraiser's Cost Fund....25
2-9 Employee Benefits Fund....26
2-10 Special Alcohol and Drug Fund....27
2-11 E-911 Fund....28
2-12 Non-Budgeted Special Purpose Funds....29

Agency Funds

Schedule 3
Summary of Receipts and Disbursements....32

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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, 2021 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, 2021, 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, 2021, 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, 2020 (not presented herein), and have issued our report thereon dated August 28, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2021, (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 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

September 23, 2022

KEARNY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2021

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances
General fund	$ 1,712,923	$ -
Special purpose funds:		
Road and bridge	837,212	-
Solid waste	84,699	-
County health	24,865	-
Noxious weed	22,680	-
Emergency services	447,539	-
Library	13,443	-
Appraiser's cost	9,585	-
Employee benefits	758,085	-
Special alcohol and drug	4,765	-
E-911	121,393	-
Non-budgeted special purpose funds:		
Capital equipment	167,244	-
Capital improvement	1,547,040	-
Airport improvement	(463,607)	-
Offender	11,901	-
Concealed carry	5,707	-
Special machinery and equipment	1,218,943	-
Asset forfeiture	2,493	-
MVE	7,531	-
Legal	5,972	-
Highway improvement	2,400,000	-
COVID-19	13,574	-
WIC	1,875	-
Special health and welfare	13,765	-
Health title XIX	38,933	-
Sunflower COVID-19	1,850	-
Bio-terrorism grant	17,061	-
SPARK grant	46,005	-
Food pantry expansion	6,311	-
ELC COVID-19	8,583	-
COVID ELC expanding	-	-
ARPA	-	-
Pathways grant	6,869	-
Special emergency services	5,460	-
Health ins payment/claim	-	-
Special motor vehicle	3,500	-
Register of deeds technology	68,858	-
Treasurer technology	5,043	-
Clerk technology	6,781	-
Prosecuting attorney's training	3,695	-
Total special purpose funds	7,475,653	-
Total - excluding agency funds	$ 9,188,576	$ -
Composition of cash balance:		
Petty cash		
Cash on hand		
Checking accounts		
Special health checking account		
Section 125 plan checking account		
Savings accounts		
Certificates of deposit		
Total cash		
Agency funds		
Total - excluding agency funds		

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

Receipts	Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 4,134,109	$ 4,620,876	$ 1,226,156	$ 218,576	$ 1,444,732
994,474	1,590,505	241,181	35,487	276,668
135,043	116,695	103,047	-	103,047
139,359	70,505	93,719	-	93,719
213,789	196,109	40,360	-	40,360
656,840	641,004	463,375	63,409	526,784
280,342	294,377	(592)	-	(592)
192,918	191,506	10,997	-	10,997
2,754,937	2,373,446	1,139,576	-	1,139,576
395	-	5,160	-	5,160
59,974	41,347	140,020	-	140,020
106,783	160,783	113,244	-	113,244
129,007	106,122	1,569,925	-	1,569,925
432,740	556,621	(587,488)	27,359	(560,129)
1,660	-	13,561	-	13,561
325	-	6,032	-	6,032
125,000	243,544	1,100,399	-	1,100,399
1,757	-	4,250	-	4,250
7,460	1,077	13,914	-	13,914
20,820	3,707	23,085		23,085
409,778	2,850	2,806,928	-	2,806,928
-	13,574	-	-	-
-	-	1,875	-	1,875
5,103	2,182	16,686	-	16,686
137,850	144,863	31,920	-	31,920
-	-	1,850	-	1,850
10,358	27,813	(394)	-	(394)
-	46,005	-	-	-
-	709	5,602	-	5,602
9,141	17,724	-	-	-
30,477	33,679	(3,202)	-	(3,202)
372,744	461,036	(88,292)	461,036	372,744
-	1,326	5,543	-	5,543
15,991	-	21,451	-	21,451
1,020,876	1,020,876	-	-	-
43,897	43,411	3,986	-	3,986
7,492	11,033	65,317	-	65,317
1,873	500	6,416	-	6,416
1,873	3,112	5,542	-	5,542
795	369	4,121	-	4,121
8,321,871	8,418,410	7,379,114	587,291	7,966,405
$ 12,455,980	$ 13,039,286	$ 8,605,270	$ 805,867	$ 9,411,137

$	80
	96,410
	10,750,400
	15,415
	215,739
	1,699,457
	7,301,396
	20,078,897
	(10,667,760)
$	9,411,137

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, 2021:

REGULATORY BASIS FUND TYPES

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

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

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

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

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information

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

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

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

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did 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
Capital Improvement
Airport Improvement
Offender
Concealed Carry
Special Machinery and Equipment
Asset Forfeiture
MVE
Legal
Highway Improvement
COVID-19
WIC
Special Health and Welfare
Health Title XIX
Sunflower COVID-19
Bio-terrorism Grant
SPARK Grant
Food Pantry Expansion
ELC COVID-19
COVID ELC Expanding
ARPA
Pathways Grant
Special Emergency Services
Health Insurance Payment/Claim
Special Motor Vehicle
Register of Deeds Technology
Treasurer Technology
Clerk Technology
Prosecuting Attorney's Training

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

B. COMPLIANCE WITH KANSAS STATUTES

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

The budget law provided by K.S.A 79-2935 prohibits the expenditure of funds in excess of that allowed by budget. Expenditures exceeded the adopted budget of the Library fund by $13,420.

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 Library, Airport improvement, Bio-terrorism, COVID ELC Expanding, and ARPA funds had unencumbered cash deficits of $592, $587,488, $394, $3,202, and $88,292. 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 these funds excluding the Library 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, 2021, the County's carrying amount of deposits was $19,982,407 and the bank balance was $19,931,389. Of the bank balance, $1,179,885 was covered by federal depository insurance and $18,751,504 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	$ 369,788
Airport AWOS		
Kirkham Michael	15,000	15,000
DBT Transportation Services	185,160	185,160
Airport AWOS Subtotal	200,160	200,160
Runway Rehabilitation		
Kirkham Michael	65,000	63,500
Venture Corporation	385,794	366,504
Runway Rehabilitation Subtotal	450,794	430,004
Courthouse and Senior Center Upgrade		
Milling, LLC	3,044,020	461,035
Total	$ 4,272,637	$ 1,460,987

E. LONG-TERM DEBT

The following is a description of capital lease obligations of the County:

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
Capital leases:					
Airport Hangar Issued September 26, 2014 In the amount of $425,000 At interest rate of 2.329% Maturing September 26, 2021	$ 65,033	$ -	$ 65,033	$ -	$ 1,144
KCH Roof Project Issued June 3, 2019 In the amount of $600,000 At interest rate of 3.37% Maturing June 3, 2024	430,459	-	117,896	312,563	13,518
Landfill land Issued May 3, 2021 In the amount of $180,000 At interest rate of 0.00% Maturing July 1, 2026	-	180,000	-	180,000	-
Total	$ 495,492	$ 180,000	$ 182,929	$ 492,563	$ 14,662

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

	Principal due	Interest due	Total due
2022	$ 157,902	$ 9,512	$ 167,414
2023	162,045	5,369	167,414
2024	100,616	1,092	101,708
2025	36,000	-	36,000
2026	36,000	-	36,000
Total	$ 492,563	$ 15,973	$ 508,536

F. TRANSFERS

Transfers were as follows:

From	To	Regulatory authority	Amount
Operating transfers:			
General	Capital Improvement	K.S.A. 19-120	$ 119,923
General	Capital Equipment	K.S.A. 19-119	106,783
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141g	125,000
Road and Bridge	Highway Improvement	K.S.A. 68-590	400,000
Special Motor Vehicle	General	K.S.A. 8-145	13,146
Oil & Gas Depletion	General	Resolution	234,536
			$ 999,388

F. TRANSFERS (CONTINUED)

Transfers to related municipal entities:

General	Memorial Building	K.S.A. 73-407	$ 53,000
General	Free Fair	K.S.A. 2-132	120,000
General	Extension Council	K.S.A. 2-610	160,000
General	Hospital	K.S.A. 19-4606	501,276
General	Historical Society	K.S.A. 19-2651	134,971
Library	County Library	K.S.A. 12-1247	294,377
			$ 1,263,624

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, 2021, and contributions by the County totaled $11,503.

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 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $206,761 for KPERS and $228,529 for KP&F for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $1,393,773 and $1,686,971 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 $483,802 and the estimated post-closure cost is $968,839. These figures comprise the estimated closure and post-closure cost of $1,452,641 and are obtained from the 2021 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2021 to June 30, 2022. The permit for 2021 identifies that the remaining volume capacity of the site is 45.20% of the original capacity and that the remaining life of the landfill is estimated to be 41 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 $66,720,854, $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. CORONAVIRUS (COVID-19)

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity, and future result of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2022.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County. The County received funding from the American Rescue Plan Act of 2021 (ARPA) during the current year.

N. SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 23, 2022 and believes the following event affects the financial statement as presented in addition to the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note M above:

The County entered into a lease purchase agreement in 2022 for $2,400,000 to finance Kearny County Courthouse and Senior Center improvements. Semi-annual payments of $138,278 will begin in 2022 for the next 10 years.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1

KEARNY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

Fund	Certified budget	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 4,883,836	$ 4,883,836	$ 4,620,876	$ 262,960
Special purpose funds:				
Road and bridge	1,633,620	1,633,620	1,590,505	43,115
Solid waste	151,150	151,150	116,695	34,455
County health	138,129	138,129	70,505	67,624
Noxious weed	219,720	219,720	196,109	23,611
Emergency services	844,350	844,350	641,004	203,346
Library	280,957	280,957	294,377	(13,420)
Appraiser's cost	191,506	191,506	191,506	-
Employee benefits	3,100,000	3,100,000	2,373,446	726,554
Special alcohol and drug	5,042	5,042	-	5,042
E-911	155,981	155,981	41,347	114,634
Total	$ 11,604,291	$ 11,604,291	$ 10,136,370	$ 1,467,921

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 4,105,475	$ 3,256,401	$ 3,169,794	$ 86,607
Delinquent tax	34,946	63,169	21,136	42,033
Motor vehicle tax	281,533	270,081	252,477	17,604
16/20M truck tax	7,910	9,275	7,162	2,113
Antique tag tax	1,350	1,663	-	1,663
Interest on delinquent tax	29,713	34,394	20,000	14,394
Shared revenue:				
Severance tax	23,695	55,424	30,000	25,424
Other shared revenue	-	39,179	-	39,179
Licenses, permits and fees	85,399	76,598	76,000	598
Interest	125,220	34,521	150,000	(115,479)
Other	35,360	73,217	80,000	(6,783)
Operating transfers	273,299	247,682	20,000	227,682
Neighborhood revitalization	(24,829)	(27,495)	(23,360)	(4,135)
Total receipts	4,979,071	4,134,109	$ 3,803,209	$ 330,900
Expenditures:				
General government:				
County commissioners	67,558	64,770	$ 67,129	$ 2,359
County clerk	94,809	98,950	97,630	(1,320)
County treasurer	129,592	128,924	130,650	1,726
Register of deeds	67,735	73,052	107,905	34,853
County attorney	126,664	126,813	128,227	1,414
Custodian	52,939	93,411	84,130	(9,281)
Zoning	56,172	58,891	57,743	(1,148)
Unified courts	161,301	110,309	147,370	37,061
Courthouse general	802,838	909,801	1,023,050	113,249
Airport	39,154	83,977	47,350	(36,627)
Election	33,175	17,850	26,650	8,800
County counselor	58,895	60,563	60,928	365
Community development	72,029	62,038	78,150	16,112
Appropriations:				
Conservation District	65,000	65,000	65,000	-
Total general government	1,827,861	1,954,349	2,121,912	167,563

KEARNY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Public safety:				
Fire and rescue	$ 560	$ 10,229	$ -	$ (10,229)
Sheriff	1,324,692	1,280,620	1,505,241	224,621
Total public safety	1,325,252	1,290,849	1,505,241	214,392
Health and welfare:				
Appropriations:				
Mental health	10,000	10,000	10,000	-
WKCAC	5,000	10,000	10,000	-
CASA	1,000	1,000	1,000	-
Mental retardation	15,000	15,000	15,000	-
City on a Hill	3,000	3,000	3,000	-
Total health and welfare	34,000	39,000	39,000	-
Culture and recreation:				
Beymer Water Recreation Park	22,791	22,116	26,700	4,584
Deerfield Community Center	61,323	54,192	69,300	15,108
Council on Aging	109,886	118,843	135,407	16,564
Appropriations:				
Deerfield Parks and Recreation	5,000	5,000	5,000	-
Lakin Gun Club	4,000	2,000	2,000	-
Lakin Saddle Club	10,000	10,000	10,000	-
Total culture and recreation	213,000	212,151	248,407	36,256
Reimbursed expenditures	(142,737)	(71,426)	-	71,426
Operating transfers:				
Capital improvement	496,000	119,923	-	(119,923)
Capital equipment	247,996	106,783	-	(106,783)
Total operating transfers	743,996	226,706	-	(226,706)

KEARNY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Related municipal entity transfers:				
Memorial Building	$ 50,000	$ 53,000	$ 53,000	$ -
Free Fair	120,000	120,000	120,000	-
Historical Society	150,000	134,971	135,000	29
Extension Council	160,000	160,000	160,000	-
Hospital	501,276	501,276	501,276	-
Total related municipal entity transfers	981,276	969,247	969,276	29
Total expenditures	4,982,648	4,620,876	$ 4,883,836	$ 262,960
Receipts over (under) expenditures	(3,577)	(486,767)		
Unencumbered cash, beginning of year	1,716,500	1,712,923	$ 1,080,627	$ 632,296
Unencumbered cash, end of year	$ 1,712,923	$ 1,226,156		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 755,498	$ 570,771	$ 555,565	$ 15,206
Delinquent tax	4,497	5,752	3,889	1,863
Motor vehicle tax	6,834	39,089	46,459	(7,370)
16/20M truck tax	1,066	6,188	1,317	4,871
Antique tag tax	190	17	-	17
Shared revenue:				
Gasoline tax	287,741	325,711	250,559	75,152
Connecting links	50,086	50,302	-	50,302
Other	-	1,463	-	1,463
Neighborhood revitalization	(4,569)	(4,819)	(4,094)	(725)
Total receipts	1,101,343	994,474	$ 853,695	$ 140,779
Expenditures:				
Highway, streets and bridges:				
Personal services	575,679	601,114	$ 768,500	$ 167,386
Commodities	494,423	400,809	743,190	342,381
Contractual services	28,441	31,078	39,630	8,552
Capital outlay	37,903	36,404	82,300	45,896
Reimbursed expenditures	(999)	(3,900)	-	3,900
Operating transfers:				
Special machinery and equipment	-	125,000	-	(125,000)
Highway improvement	458,296	400,000	-	(400,000)
Total expenditures	1,593,743	1,590,505	$ 1,633,620	$ 43,115
Receipts over (under) expenditures	(492,400)	(596,031)		
Unencumbered cash, beginning of year	1,329,612	837,212	$ 779,925	$ 57,287
Unencumbered cash, end of year	$ 837,212	$ 241,181		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 101,793	$ 104,829	$ 102,027	$ 2,802
Delinquent tax	1,002	1,789	524	1,265
Motor vehicle tax	9,586	7,160	6,257	903
16/20M truck tax	314	304	177	127
Antique tag tax	54	55	-	55
Other	5,950	21,791	-	21,791
Neighborhood revitalization	(616)	(885)	(752)	(133)
Total receipts	118,083	135,043	$ 108,233	$ 26,810
Expenditures:				
Sanitation:				
Personal services	70,645	73,155	$ 73,000	$ (155)
Commodities	19,404	16,245	25,350	9,105
Contractual services	23,482	21,041	39,300	18,259
Capital outlay	5,867	6,254	13,500	7,246
Total expenditures	119,398	116,695	$ 151,150	$ 34,455
Receipts over (under) expenditures	(1,315)	18,348		
Unencumbered cash, beginning of year	86,014	84,699	$ 42,917	$ 41,782
Unencumbered cash, end of year	$ 84,699	$ 103,047		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 116,716	$ 118,734	$ 113,358	$ 5,376
Delinquent tax	768	1,909	600	1,309
Motor vehicle tax	4,526	7,018	7,172	(154)
16/20M truck tax	95	157	203	(46)
Antique tag tax	16	28	-	28
Shared revenue:				
State grant	9,500	12,516	7,000	5,516
Neighborhood revitalization	(706)	(1,003)	(851)	(152)
Total receipts	130,915	139,359	$ 127,482	$ 11,877
Expenditures:				
Health and welfare:				
Personal services	119,574	69,910	$ 134,404	$ 64,494
Commodities	202	271	775	504
Contractual services	608	324	1,350	1,026
Capital outlay	497	-	1,600	1,600
Total expenditures	120,881	70,505	$ 138,129	$ 67,624
Receipts over (under) expenditures	10,034	68,854		
Unencumbered cash, beginning of year	14,831	24,865	$ 10,647	$ 14,218
Unencumbered cash, end of year	$ 24,865	$ 93,719		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 200,398	$ 199,115	$ 193,751	$ 5,364
Delinquent tax	1,480	3,309	1,032	2,277
Motor vehicle tax	10,313	12,559	12,322	237
16/20M truck tax	241	352	349	3
Antique tag tax	41	63	-	63
Neighborhood revitalization	(1,212)	(1,681)	(1,428)	(253)
Total receipts	211,261	213,789	$ 206,026	$ 7,763
Expenditures:				
Highways and streets:				
Personal services	56,922	53,639	$ 59,000	$ 5,361
Commodities	145,551	137,602	145,845	8,243
Contractual services	9,684	8,107	11,875	3,768
Capital outlay	-	650	3,000	2,350
Reimbursed expenditures	(2,240)	(3,889)	-	3,889
Total expenditures	209,917	196,109	$ 219,720	$ 23,611
Receipts over (under) expenditures	1,344	17,680		
Unencumbered cash, beginning of year	21,336	22,680	$ 13,694	$ 8,986
Unencumbered cash, end of year	$ 22,680	$ 40,360		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 524,828	$ 500,511	$ 487,142	$ 13,369
Delinquent tax	4,895	8,726	2,702	6,024
Motor vehicle tax	44,371	36,849	32,271	4,578
16/20M truck tax	867	1,559	915	644
Antique tag tax	148	275	-	275
Charges for services	103,781	113,146	75,000	38,146
Neighborhood revitalization	(3,174)	(4,226)	(3,590)	(636)
Total receipts	675,716	656,840	$ 594,440	$ 62,400
Expenditures:				
Health and welfare:				
Personal services	470,633	493,659	$ 582,200	$ 88,541
Commodities	70,415	67,934	84,000	16,066
Contractual services	27,952	33,022	51,750	18,728
Capital outlay	102,949	46,389	126,400	80,011
Total expenditures	671,949	641,004	$ 844,350	$ 203,346
Receipts over (under) expenditures	3,767	15,836		
Unencumbered cash, beginning of year	443,772	447,539	$ 249,910	$ 197,629
Unencumbered cash, end of year	$ 447,539	$ 463,375		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 267,555	$ 259,762	$ 252,837	$ 6,925
Delinquent tax	2,307	4,563	1,377	3,186
Motor vehicle tax	18,264	17,513	16,449	1,064
16/20M truck tax	558	590	466	124
Antique tag tax	96	107	-	107
Neighborhood revitalization	(1,618)	(2,193)	(1,863)	(330)
Total receipts	287,162	280,342	$ 269,266	$ 11,076
Expenditures:				
Transfer to related municipal entity	280,957	294,377	$ 280,957	$ (13,420)
Receipts over (under) expenditures	6,205	(14,035)		
Unencumbered cash, beginning of year	7,238	13,443	$ 11,691	$ 1,752
Unencumbered cash (deficit), end of year	$ 13,443	$ (592)		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 176,069	$ 179,698	$ 174,872	$ 4,826
Delinquent tax	1,416	2,994	906	2,088
Motor vehicle tax	11,084	11,323	10,825	498
16/20M truck tax	347	356	307	49
Antique tag tax	59	64	-	64
Other	425	-	-	-
Neighborhood revitalization	(1,065)	(1,517)	(1,289)	(228)
Total receipts	188,335	192,918	$ 185,621	$ 7,297
Expenditures:				
General government:				
Personal services	70,293	73,280	$ 71,506	$ (1,774)
Commodities	439	629	1,000	371
Contractual services	113,601	117,017	117,000	(17)
Capital outlay	-	580	2,000	1,420
Total expenditures	184,333	191,506	$ 191,506	$ -
Receipts over (under) expenditures	4,002	1,412		
Unencumbered cash, beginning of year	5,583	9,585	$ 5,885	$ 3,700
Unencumbered cash, end of year	$ 9,585	$ 10,997		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	$ 1,659,672	$ 2,631,616	$ 2,561,702	$ 69,914
Delinquent tax	13,788	36,185	8,545	27,640
Motor vehicle tax	113,623	105,594	102,068	3,526
16/20M truck tax	5,413	3,171	2,894	277
Antique tag tax	921	593	-	593
Neighborhood revitalization	(10,038)	(22,222)	(18,881)	(3,341)
Total receipts	1,783,379	2,754,937	$ 2,656,328	$ 98,609
Expenditures:				
General government:				
Personal services	2,404,518	2,373,446	$ 3,100,000	$ 726,554
Receipts over (under) expenditures	(621,139)	381,491		
Unencumbered cash, beginning of year	1,379,224	758,085	$ 443,672	$ 314,413
Unencumbered cash, end of year	$ 758,085	$ 1,139,576		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Shared revenue:				
State of Kansas	$ 598	$ 395	$ 336	$ 59
Expenditures:				
Health and welfare:				
Commodities	-	-	$ 5,042	$ 5,042
Receipts over (under) expenditures	598	395		
Unencumbered cash, beginning of year	4,167	4,765	$ 4,706	$ 59
Unencumbered cash, end of year	$ 4,765	$ 5,160		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Fees	$ 59,965	$ 59,974	$ 50,000	$ 9,974
Expenditures:				
General government:				
Contractual services	39,553	41,347	$ 155,981	$ 114,634
Receipts over (under) expenditures	20,412	18,627		
Unencumbered cash, beginning of year	100,981	121,393	$ 105,981	$ 15,412
Unencumbered cash, end of year	$ 121,393	$ 140,020		

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, 2021

	Capital equipment	Capital improvement	Airport improvement	Offender
Receipts:				
Grants	$ -	$ -	$ 432,740	$ -
Licenses, permits and fees	-	-	-	1,660
Interest	-	-	-	-
Other	-	9,084	-	-
Operating transfers	106,783	119,923	-	-
Total receipts	106,783	129,007	432,740	1,660
Expenditures:				
Personal services	-	-	-	-
Commodities	-	-	-	-
Contractual services	-	-	207,025	-
Capital outlay	160,783	106,122	349,596	-
Grant expenditures	-	-	-	-
Operating transfers	-	-	-	-
Total expenditures	160,783	106,122	556,621	-
Receipts over (under) expenditures	(54,000)	22,885	(123,881)	1,660
Unencumbered cash (deficit), beginning of year	167,244	1,547,040	(463,607)	11,901
Unencumbered cash (deficit), end of year	$ 113,244	$ 1,569,925	$ (587,488)	$ 13,561

Concealed carry	Special machinery and equipment	Asset forfeiture	MVE	Legal	Highway improvement
$ -	$ -	$ -	$ -	$ -	$ -
325	-	1,757	7,460	20,820	-
-	-	-	-	-	-
-	-	-	-	-	9,778
-	125,000	-	-	-	400,000
325	125,000	1,757	7,460	20,820	409,778
-	-	-	1,077	-	-
-	-	-	-	3,707	-
-	-	-	-	-	-
-	243,544	-	-	-	2,850
-	-	-	-	-	-
-	-	-	-	-	-
-	243,544	-	1,077	3,707	2,850
325	(118,544)	1,757	6,383	17,113	406,928
5,707	1,218,943	2,493	7,531	5,972	2,400,000
$ 6,032	$ 1,100,399	$ 4,250	$ 13,914	$ 23,085	$ 2,806,928

KEARNY COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2021

	COVID-19	WIC	Special health and welfare	Health title XIX
Receipts:				
Grants	$ -	$ -	$ -	$ 3,865
Licenses, permits and fees	-	-	-	-
Interest	-	-	13	-
Other	-	-	5,090	133,985
Operating transfers	-	-	-	-
Total receipts	-	-	5,103	137,850
Expenditures:				
Personal services	12,925	-	-	-
Commodities	649	-	2,182	-
Contractual services	-	-	-	144,863
Capital outlay	-	-	-	-
Grant expenditures	-	-	-	-
Operating transfers	-	-	-	-
Total expenditures	13,574	-	2,182	144,863
Receipts over (under) expenditures	(13,574)	-	2,921	(7,013)
Unencumbered cash (deficit), beginning of year	13,574	1,875	13,765	38,933
Unencumbered cash (deficit), end of year	$ -	$ 1,875	$ 16,686	$ 31,920

Sunflower COVID-19	Bio-terrorism grant	SPARK grant	Food pantry expansion	ELC COVID-19	COVID ELC expanding
$ -	$ 10,358	$ -	$ -	$ 9,141	$ 30,477
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	10,358	-	-	9,141	30,477
-	20,187	-	-	16,994	6,777
-	2,143	-	709	730	-
-	4,227	-	-	-	-
-	1,256	-	-	-	-
-	-	46,005	-	-	26,902
-	-	-	-	-	-
-	27,813	46,005	709	17,724	33,679
-	(17,455)	(46,005)	(709)	(8,583)	(3,202)
1,850	17,061	46,005	6,311	8,583	-
$ 1,850	$ (394)	$ -	$ 5,602	$ -	$ (3,202)

KEARNY COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2021

	ARPA	Pathways grant	Special emergency services	Health ins payment/ claim
Receipts:				
Grants	$ 372,744	$ -	$ -	$ -
Licenses, permits and fees	-	-	-	994,988
Interest	-	-	-	-
Other	-	-	15,991	25,888
Operating transfers	-	-	-	-
Total receipts	372,744	-	15,991	1,020,876
Expenditures:				
Personal services	-	-	-	-
Commodities	-	1,326	-	-
Contractual services	-	-	-	1,020,876
Capital outlay	461,036	-	-	-
Grant expenditures	-	-	-	-
Operating transfers	-	-	-	-
Total expenditures	461,036	1,326	-	1,020,876
Receipts over (under) expenditures	(88,292)	(1,326)	15,991	-
Unencumbered cash (deficit), beginning of year	-	6,869	5,460	-
Unencumbered cash (deficit), end of year	$ (88,292)	$ 5,543	$ 21,451	$ -

See Independent Auditor's Report.

Special motor vehicle	Register of deeds technology	Treasurer technology	Clerk technology	Prosecuting attorney's training	Total
$ -	$ -	$ -	$ -	$ -	$ 859,325
43,170	7,492	1,873	1,873	795	1,082,213
-	-	-	-	-	13
727	-	-	-	-	200,543
-	-	-	-	-	751,706
43,897	- 7,492	1,873	1,873	795	2,893,800
25,380	-	-	3,112	-	86,452
350	-	-	-	-	11,796
4,535	11,033	500	-	369	1,393,428
-	-	-	-	-	1,325,187
-	-	-	-	-	72,907
13,146	-	-	-	-	13,146
43,411	11,033	500	3,112	369	2,902,916
486	(3,541)	1,373	(1,239)	426	(9,116)
3,500	68,858	5,043	6,781	3,695	5,151,387
$ 3,986	$ 65,317	$ 6,416	$ 5,542	$ 4,121	$ 5,142,271

KEARNY COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2021

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County clerk	$ -	$ 4,435	$ 4,435	$ -
Register of deeds	-	67,575	67,575	-
District court	85,601	215,936	204,663	96,874
Sheriff	18,242	59,479	57,326	20,395
Tax collection accounts	9,696,945	14,364,772	14,522,103	9,539,614
Local taxing districts	49,646	5,826,603	5,835,472	40,777
Oil and gas depletion fund	1,039,868	-	234,536	805,332
Payroll clearing funds	47,368	615,451	622,742	40,077
Sales tax collections	30,396	371,479	340,337	61,538
Neighborhood revitalization	-	122,459	122,459	-
Motor vehicle	-	530,715	530,715	-
Mortgage registration fees	1,187	3,746	3,937	996
Fish and game licenses	-	2,911	2,911	-
District court costs	11,394	11,556	-	22,950
Law library	35,708	4,603	1,104	39,207
Total	$ 11,016,355	$ 22,201,720	$ 22,550,315	$ 10,667,760

See Independent Auditor's Report.