

NESS COUNTY, KANSAS

Financial Statement With Independent Auditors' Report

For the Year Ended December 31, 2020

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Ness County, Kansas
Ness City, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Ness County, Kansas**, as of and for the year ended December 31, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statement is prepared by **Ness 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 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Ness County, Kansas** as of December 31, 2020, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Ness County, Kansas** as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements (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 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Ness County, Kansas** as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated August 31, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020 (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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

A handwritten signature in black ink that reads "AdamsBrown, LLC". The signature is written in a cursive, flowing style.

AdamsBrown, LLC

Certified Public Accountants
Hays, Kansas

August 23, 2021

NESS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Categories							
General Fund	\$ 469,005	164	2,445,769	2,336,408	578,530	51,952	630,482
Special Purpose Funds							
Road and Bridge Fund	1,090,628	-	1,769,003	1,746,942	1,112,689	37,680	1,150,369
Special Highway Improvement Fund	950	-	-	-	950	-	950
Special Machinery Fund	827,906	-	125,000	27,280	925,626	-	925,626
Capital Improvement Reserve Fund	310,000	-	150,000	-	460,000	-	460,000
Capital Equipment Reserve Fund	303,727	-	-	-	303,727	-	303,727
Noxious Weed Fund	66,483	-	305,226	314,332	57,377	33,865	91,242
Noxious Weed Capital Outlay Fund	19,612	-	-	-	19,612	-	19,612
Health Fund	156,666	24	201,240	204,722	153,208	6,635	159,843
Appraiser's Cost Fund	25,644	-	160,964	158,042	28,566	2,984	31,550
Special Bridge Fund	717,786	-	53,389	60	771,115	-	771,115
Employee Benefits Fund	75,479	-	419,741	348,071	147,149	-	147,149
Ambulance Service Fund	237,350	-	114,557	55,120	296,787	-	296,787
Special Alcohol Fund	14,844	-	5,594	2,000	18,438	-	18,438
E-911 Tax Fund	127,128	-	59,985	53,274	133,839	52	133,891
Register of Deeds Technology Fund	31,848	-	11,458	13,228	30,078	-	30,078
County Clerk Technology Fund	2,943	-	2,150	1,000	4,093	-	4,093
County Treasurer Technology Fund	9,674	-	2,150	523	11,301	-	11,301
SPARKS Fund	-	-	551,196	502,155	49,041	-	49,041
Business Funds							
Solid Waste Fund	85,530	-	246,626	259,300	72,856	39,536	112,392
Solid Waste - Post-Closure Fund	159,470	-	10,000	-	169,470	-	169,470
Trust Funds							
Prosecuting Attorney's Training Fund	10,567	-	657	-	11,224	-	11,224
Special Motor Vehicle Tax Fund	-	-	38,343	38,343	-	-	-
Law Enforcement Trust Fund	12,093	-	-	4,379	7,714	-	7,714
Oil and Gas Depletion Trust Fund	2,126,669	-	-	-	2,126,669	-	2,126,669
Total Reporting Entity (Excluding Distributable and Agency Funds)	\$ 6,882,002	188	6,673,048	6,065,179	7,490,059	172,704	7,662,763
Composition of Cash				Checking Accounts	\$ 11,838,699		
				Certificates of Deposits	4,524,746		
				Cash on Hand	84,880		
				Total Cash	16,448,325		
				Distributable Funds per Schedule 3-1	(7,436,214)		
				Agency Funds per Schedule 3-2	(1,349,348)		
				Total Reporting Entity (Excluding Distributable and Agency Funds)	\$ 7,662,763		

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

NESS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2020.

Regulatory Basis Fund Types

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

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

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

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

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

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no

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Notes to Financial Statement
December 31, 2020

future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Special Highway Improvement Fund, Special Machinery Fund, Capital Improvement

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Reserve Fund, Capital Equipment Reserve Fund, Special Bridge Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, and SPARKS Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

Concentration of Credit Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2020.

At December 31, 2020, the County's carrying amount of deposits was \$16,448,325 and the bank balance was \$16,681,994. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,598,761 was covered by federal depository insurance and \$15,083,233 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2020.

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Notes to Financial Statement
December 31, 2020

NOTE 4 – CRF AND CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$551,196 during 2020. The County is encouraged to share the CRF with cities, school districts and local businesses within the County. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Ness County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2020, were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	\$ 150,000
Solid Waste Fund	Solid Waste - Post-Closure Fund	Commission	10,000
Road and Bridge Fund	Special Machinery Fund	KSA 68-141g	125,000
Special Motor Vehicle Tax Fund	General Fund	K.S.A. 8-145	29,098
Special Motor Vehicle Tax Fund	Employee Benefits Fund	K.S.A. 8-145	1,170

NOTE 6 – LITIGATION

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

NOTE 7 – RISK MANAGEMENT

Ness County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 99 participating members.

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

The County has been unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to

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participate in Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 88 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that the KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$750,000 to \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

NOTE 8 – GRANTS AND SHARED REVENUES

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

NOTE 9 – DEFERRED COMPENSATION PLAN

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

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

Ness County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its 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. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

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State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$154,220 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,669,457. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

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

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

As provided by K.S.A. 74-497, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2020.

NOTE 12 – COMPENSATED ABSENCES

Vacation

Ness County, Kansas' policy regarding vacation is that an employee shall be eligible for vacation upon the completion of six months employment. The number of days of vacation earned is based upon the length of service with the County, using the tables and schedules in the personnel manual. Unused vacation will be forfeited as of December 31 except in extraordinary circumstances approved by the department head.

Sick Leave

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

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Notes to Financial Statement
December 31, 2020

NOTE 13 – HEALTH REIMBURSEMENT ARRANGEMENT

Ness County, Kansas entered into a Health Reimbursement Arrangement (HRA). The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The HRA plan is funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employees, their spouse or their dependents. The maximum allowance per year is \$4,850 for employee only, \$9,700 for employee and spouse, employee and children, and employee and family. The amount the County paid in HRA reimbursements was \$152,462 for the year ended December 31, 2020.

NOTE 14 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Ness County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is \$793,655 and the estimated post-closure cost is \$604,910. These figures comprise the estimated closure and post-closure cost of \$1,398,565. At December 31, 2020, the permit for 2020 identifies that the remaining volume capacity of the site is 17.0% of the original capacity and that the remaining life of the landfill is 19 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2020.

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

NOTE 15 – RISKS AND UNCERTAINTIES

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 financial condition, liquidity and future results 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 2021.

NOTE 16 – LONG-TERM DEBT

Ness County, Kansas has the following type of long-term debt.

Lease Obligation

The County has entered into a lease agreement for equipment. The lease contains a fiscal funding clause.

NESS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2020

Changes in long-term liabilities for the County for the year ended December 31, 2020, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Lease									
John Deere Financial - Utility Cab Tractor	5.013%	2/20/2017	\$ 82,840	2/20/2022	\$ 51,377	-	(10,104)	41,273	2,576

Current maturities of long-term debt and interest for the next three years through maturity are as follows:

	YEAR		
	2021	2022	Total
Principal			
Capital Lease	\$ 10,610	30,663	41,273
Interest			
Capital Lease	2,069	1,537	3,606
Total Principal and Interest	\$ 12,679	32,200	44,879

NESS COUNTY, KANSAS

Regulatory-Required Supplementary Information

NESS COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Categories					
General Fund	\$ 2,754,104	-	2,754,104	2,336,408	(417,696)
Special Purpose Funds					
Road and Bridge Fund	2,250,555	-	2,250,555	1,746,942	(503,613)
Noxious Weed Fund	340,400	-	340,400	314,332	(26,068)
Noxious Weed Capital Outlay Fund	16,612	-	16,612	-	(16,612)
Health Fund	214,570	-	214,570	204,722	(9,848)
Appraiser's Cost Fund	165,470	-	165,470	158,042	(7,428)
Employee Benefits Fund	446,000	-	446,000	348,071	(97,929)
Ambulance Service Fund	288,200	-	288,200	55,120	(233,080)
Special Alcohol Fund	13,633	-	13,633	2,000	(11,633)
E-911 Tax Fund	146,268	-	146,268	53,274	(92,994)
Business Fund					
Solid Waste Fund	286,197	-	286,197	259,300	(26,897)

NESS COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 1,823,714	2,075,924	2,140,488	(64,564)
Federal Aid	300	2,592	-	2,592
Licenses and Fees	81,960	82,158	27,500	54,658
Use of Money and Property	140,923	108,824	25,000	83,824
Wind Farm Fees	109,825	131,583	109,000	22,583
Transfers In	27,562	29,098	255,000	(225,902)
Reimbursements	18,610	22,089	-	22,089
Miscellaneous	20,808	12,161	-	12,161
Neighborhood Revitalization Rebate	(19,788)	(18,660)	(18,825)	165
Total Receipts	<u>2,203,914</u>	<u>2,445,769</u>	<u>2,538,163</u>	<u>(92,394)</u>
Expenditures				
County Commissioners	128,277	123,748	137,255	(13,507)
County Clerk	163,178	159,850	182,820	(22,970)
County Treasurer	127,267	131,876	133,470	(1,594)
County Attorney	88,493	90,270	90,800	(530)
Register of Deeds	99,990	98,538	105,420	(6,882)
Sheriff	916,983	1,011,418	1,102,370	(90,952)
Less Reimbursed Expenses	(2,207)	(2,607)	-	(2,607)
Courthouse General	257,197	235,741	408,126	(172,385)
Unified Courts	45,106	49,266	69,242	(19,976)
Maintenance Engineer	46,958	31,245	49,435	(18,190)
Emergency Preparedness	56,632	54,888	60,735	(5,847)
Election	17,596	32,744	44,300	(11,556)
Soil Conservation	18,000	18,000	18,000	-
Mental Health	20,650	20,650	20,650	-
Intellectual Disability	17,000	17,000	17,000	-
Senior Citizens	73,381	73,381	73,881	(500)
Parks and Recreation	-	-	1,200	(1,200)
County Fair	15,616	24,400	24,400	-
Historical Society	6,000	6,000	11,000	(5,000)
Airport	91,058	5,000	50,000	(45,000)
Juvenile Detention	-	-	4,000	(4,000)
Old Settler's Reunion	-	5,000	-	5,000

NESS COUNTY, KANSAS
General Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued)				
Transfers Out	\$ 50,000	150,000	150,000	-
Total Expenditures	<u>2,237,175</u>	<u>2,336,408</u>	<u>2,754,104</u>	<u>(417,696)</u>
Receipts Over (Under) Expenditures	(33,261)	109,361		
Unencumbered Cash - Beginning	501,830	469,005		
Prior Year Cancelled Encumbrances	<u>436</u>	<u>164</u>		
Unencumbered Cash - Ending	\$ <u>469,005</u>	<u>578,530</u>		

NESS COUNTY, KANSAS

Road and Bridge Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes	\$ 1,730,829	1,382,378	1,421,937	(39,559)
State Aid	320,632	306,024	318,175	(12,151)
Sale of Material and Equipment	13,532	2,813	5,000	(2,187)
Wind Farm Fees	108,072	87,261	108,000	(20,739)
Miscellaneous	3,292	2,902	5,000	(2,098)
Neighborhood Revitalization Rebate	(19,472)	(12,375)	(12,484)	109
Total Receipts	<u>2,156,885</u>	<u>1,769,003</u>	<u>1,845,628</u>	<u>(76,625)</u>
Expenditures				
Personal Services	1,162,348	1,097,259	1,194,000	(96,741)
Contractual Services	61,869	58,320	87,055	(28,735)
Commodities	490,811	446,452	794,500	(348,048)
Capital Outlay	60,179	19,911	50,000	(30,089)
Transfers Out	-	125,000	125,000	-
Total Expenditures	<u>1,775,207</u>	<u>1,746,942</u>	<u>2,250,555</u>	<u>(503,613)</u>
Receipts Over (Under) Expenditures	381,678	22,061		
Unencumbered Cash - Beginning	708,865	1,090,628		
Prior Year Cancelled Encumbrances	<u>85</u>	<u>-</u>		
Unencumbered Cash - Ending	<u>\$ 1,090,628</u>	<u>1,112,689</u>		

NESS COUNTY, KANSAS
Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

NESS COUNTY, KANSAS
Special Machinery Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ -	125,000
Expenditures		
Capital Outlay	1	14,600
Capital Lease Principal Payments	9,621	10,104
Capital Lease Interest Payments	3,058	2,576
Total Expenditures	12,680	27,280
Receipts Over (Under) Expenditures	(12,680)	97,720
Unencumbered Cash - Beginning	840,586	827,906
Unencumbered Cash - Ending	\$ 827,906	925,626

NESS COUNTY, KANSAS
Capital Improvement Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 50,000	150,000
Expenditures	-	-
Receipts Over (Under) Expenditures	50,000	150,000
Unencumbered Cash - Beginning	260,000	310,000
Unencumbered Cash - Ending	\$ <u>310,000</u>	<u>460,000</u>

NESS COUNTY, KANSAS
Capital Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	303,727	303,727
Unencumbered Cash - Ending	\$ 303,727	303,727

NESS COUNTY, KANSAS

Noxious Weed Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 75,622	77,170	79,413	(2,243)
Chemical Sales and Treatment	241,116	223,690	222,000	1,690
Wind Farm Fees	4,711	4,965	4,700	265
Miscellaneous	-	105	-	105
Neighborhood Revitalization Rebate	(849)	(704)	(710)	6
Total Receipts	320,600	305,226	305,403	(177)
Expenditures				
Personal Services	62,740	60,240	63,000	(2,760)
Contractual Services	9,741	8,369	12,500	(4,131)
Commodities	245,296	245,723	263,600	(17,877)
Capital Outlay	166	-	1,300	(1,300)
Transfers Out	3,000	-	-	-
Total Expenditures	320,943	314,332	340,400	(26,068)
Receipts Over (Under) Expenditures	(343)	(9,106)		
Unencumbered Cash - Beginning	66,826	66,483		
Unencumbered Cash - Ending	\$ 66,483	57,377		

NESS COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 3,000	-	-	-
Expenditures				
Contractual Services	-	-	16,612	(16,612)
Receipts Over (Under) Expenditures	3,000	-		
Unencumbered Cash - Beginning	16,612	19,612		
Unencumbered Cash - Ending	\$ 19,612	19,612		

NESS COUNTY, KANSAS

Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 100,985	97,574	100,144	(2,570)
State Aid	8,268	10,691	7,000	3,691
Federal Aid	16,893	29,642	11,000	18,642
Wind Farm Fees	6,230	6,243	6,000	243
Collections	94,075	57,975	14,075	43,900
Neighborhood Revitalization Rebate	(1,122)	(885)	(893)	8
Total Receipts	<u>225,329</u>	<u>201,240</u>	<u>137,326</u>	<u>63,914</u>
Expenditures				
Personal Services	120,568	130,704	121,000	9,704
Contractual Services	39,483	43,119	38,550	4,569
Commodities	60,076	30,899	53,520	(22,621)
Capital Outlay	-	-	1,500	(1,500)
Total Expenditures	<u>220,127</u>	<u>204,722</u>	<u>214,570</u>	<u>(9,848)</u>
Receipts Over (Under) Expenditures	5,202	(3,482)		
Unencumbered Cash - Beginning	151,464	156,666		
Prior Year Cancelled Encumbrances	-	24		
Unencumbered Cash - Ending	\$ <u>156,666</u>	<u>153,208</u>		

NESS COUNTY, KANSAS
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 170,265	152,098	156,858	(4,760)
Wind Farm Fees	10,864	9,701	10,000	(299)
Miscellaneous	1,063	541	-	541
Neighborhood Revitalization Rebate	(1,957)	(1,376)	(1,388)	12
Total Receipts	<u>180,235</u>	<u>160,964</u>	<u>165,470</u>	<u>(4,506)</u>
Expenditures				
Personal Services	138,526	140,002	140,000	2
Contractual Services	19,889	14,393	18,270	(3,877)
Commodities	1,797	2,560	5,700	(3,140)
Capital Outlay	1,174	1,087	1,500	(413)
Total Expenditures	<u>161,386</u>	<u>158,042</u>	<u>165,470</u>	<u>(7,428)</u>
Receipts Over (Under) Expenditures	18,849	2,922		
Unencumbered Cash - Beginning	<u>6,795</u>	<u>25,644</u>		
Unencumbered Cash - Ending	\$ <u>25,644</u>	<u>28,566</u>		

NESS COUNTY, KANSAS
Special Bridge Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
State Aid	\$ 62,391	53,389
Federal Aid	11,716	-
Total Receipts	74,107	53,389
Expenditures		
Contractual Services	116,491	60
Receipts Over (Under) Expenditures	(42,384)	53,329
Unencumbered Cash - Beginning	760,170	717,786
Unencumbered Cash - Ending	\$ 717,786	771,115

NESS COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 322,863	396,454	407,946	(11,492)
Wind Farm Fees	20,311	25,772	20,000	5,772
Transfers In	1,186	1,170	-	1,170
Neighborhood Revitalization Rebate	(3,659)	(3,655)	(3,687)	32
Total Receipts	<u>340,701</u>	<u>419,741</u>	<u>424,259</u>	<u>(4,518)</u>
Expenditures				
Social Security	117,987	113,960	130,000	(16,040)
Medicare	27,594	26,652	31,000	(4,348)
Employee Retirement	182,593	172,132	210,000	(37,868)
Workmen's Compensation Insurance	52,698	35,327	65,000	(29,673)
Unemployment Claims	241	-	10,000	(10,000)
Total Expenditures	<u>381,113</u>	<u>348,071</u>	<u>446,000</u>	<u>(97,929)</u>
Receipts Over (Under) Expenditures	(40,412)	71,670		
Unencumbered Cash - Beginning	<u>115,891</u>	<u>75,479</u>		
Unencumbered Cash - Ending	\$ <u><u>75,479</u></u>	<u><u>147,149</u></u>		

NESS COUNTY, KANSAS
Ambulance Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Receipts				
Taxes	\$ 121,855	108,627	111,530	(2,903)
Wind Farm Fees	7,546	6,910	7,500	(590)
Neighborhood Revitalization Rebate	(1,360)	(980)	(988)	8
Total Receipts	128,041	114,557	118,042	(3,485)
Expenditures				
Contractual Services	51,095	51,142	51,200	(58)
Commodities	1,181	2,396	7,000	(4,604)
Capital Outlay	-	1,582	230,000	(228,418)
Total Expenditures	52,276	55,120	288,200	(233,080)
Receipts Over (Under) Expenditures	75,765	59,437		
Unencumbered Cash - Beginning	161,585	237,350		
Unencumbered Cash - Ending	\$ 237,350	296,787		

NESS COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
State Aid	\$ 5,328	5,594	<u>2,129</u>	<u>3,465</u>
Expenditures				
Contractual Services	<u>1,000</u>	<u>2,000</u>	<u>13,633</u>	<u>(11,633)</u>
Receipts Over (Under) Expenditures	4,328	3,594		
Unencumbered Cash - Beginning	<u>10,516</u>	<u>14,844</u>		
Unencumbered Cash - Ending	\$ <u>14,844</u>	<u>18,438</u>		

NESS COUNTY, KANSAS**E-911 Tax Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Collections	\$ 52,972	59,985	<u>60,000</u>	<u>(15)</u>
Expenditures				
Contractual Services	12,727	3,305	40,000	(36,695)
Capital Outlay	<u>9,385</u>	<u>49,969</u>	<u>106,268</u>	<u>(56,299)</u>
Total Expenditures	<u>22,112</u>	<u>53,274</u>	<u><u>146,268</u></u>	<u><u>(92,994)</u></u>
Receipts Over (Under) Expenditures	30,860	6,711		
Unencumbered Cash - Beginning	<u>96,268</u>	<u>127,128</u>		
Unencumbered Cash - Ending	\$ <u><u>127,128</u></u>	<u><u>133,839</u></u>		

NESS COUNTY, KANSAS
Register of Deeds Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 7,198	11,458
Expenditures		
Capital Outlay	6,019	13,228
Receipts Over (Under) Expenditures	1,179	(1,770)
Unencumbered Cash - Beginning	30,669	31,848
Unencumbered Cash - Ending	\$ 31,848	30,078

NESS COUNTY, KANSAS
County Clerk Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 1,800	2,150
Expenditures		
Capital Outlay	1,357	1,000
Receipts Over (Under) Expenditures	443	1,150
Unencumbered Cash - Beginning	2,500	2,943
Unencumbered Cash - Ending	\$ 2,943	4,093

NESS COUNTY, KANSAS
County Treasurer Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 1,800	2,150
Expenditures		
Capital Outlay	-	523
Receipts Over (Under) Expenditures	1,800	1,627
Unencumbered Cash - Beginning	7,874	9,674
Unencumbered Cash - Ending	\$ 9,674	11,301

NESS COUNTY, KANSAS
SPARKS Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ -	551,196
Expenditures		
SPARKS Disbursements	-	502,155
Receipts Over (Under) Expenditures	-	49,041
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	49,041

NESS COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Disposal Fees	\$ 247,793	246,597	240,000	6,597
Miscellaneous	-	29	-	29
Total Receipts	<u>247,793</u>	<u>246,626</u>	<u>240,000</u>	<u>6,626</u>
Expenditures				
Personal Services	37,392	58,338	59,000	(662)
Contractual Services	199,810	179,916	192,235	(12,319)
Commodities	8,653	11,046	24,962	(13,916)
Transfers Out	10,000	10,000	10,000	-
Total Expenditures	<u>255,855</u>	<u>259,300</u>	<u>286,197</u>	<u>(26,897)</u>
Receipts Over (Under) Expenditures	(8,062)	(12,674)		
Unencumbered Cash - Beginning	<u>93,592</u>	<u>85,530</u>		
Unencumbered Cash - Ending	\$ <u>85,530</u>	<u>72,856</u>		

NESS COUNTY, KANSAS
Solid Waste - Post-Closure Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 10,000	10,000
Expenditures	-	-
Receipts Over (Under) Expenditures	10,000	10,000
Unencumbered Cash - Beginning	149,470	159,470
Unencumbered Cash - Ending	\$ 159,470	169,470

NESS COUNTY, KANSAS
Prosecuting Attorney's Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 735	657
Expenditures	-	-
Receipts Over (Under) Expenditures	735	657
Unencumbered Cash - Beginning	9,832	10,567
Unencumbered Cash - Ending	\$ 10,567	11,224

NESS COUNTY, KANSAS
Special Motor Vehicle Tax Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 40,237	38,343
Expenditures		
Personal Services	6,762	6,780
Commodities	4,727	1,295
Transfers Out	28,748	30,268
Total Expenditures	40,237	38,343
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

NESS COUNTY, KANSAS
Law Enforcement Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 5,250	-
Expenditures		
Commodities	6,103	4,379
Receipts Over (Under) Expenditures	(853)	(4,379)
Unencumbered Cash - Beginning	12,946	12,093
Unencumbered Cash - Ending	\$ 12,093	7,714

NESS COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Interest Income	\$ -	-
Expenditures		
Transfers Out	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>2,126,669</u>	<u>2,126,669</u>
Unencumbered Cash - Ending	\$ <u><u>2,126,669</u></u>	<u><u>2,126,669</u></u>

NESS COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 8,202,742	11,037,897	11,979,690	7,260,949
Severance Tax	-	63,546	63,546	-
Delinquent Property Taxes	8,506	111,397	88,271	31,632
Motor Vehicle Tax	89,744	807,847	763,987	133,604
Neighborhood Revitalization	-	121,180	121,180	-
Total Distributable Funds	<u>8,300,992</u>	<u>12,141,867</u>	<u>13,016,674</u>	<u>7,426,185</u>
State Funds				
State Institutional Building	-	39,730	39,730	-
State Educational Building	-	79,459	79,459	-
Total State Funds	<u>-</u>	<u>119,189</u>	<u>119,189</u>	<u>-</u>
Subdivision Funds				
Cities	4,767	1,086,233	1,085,832	5,168
Townships	-	126,214	126,214	-
School Districts	-	3,482,008	3,477,147	4,861
Hospitals	-	3,048,376	3,048,376	-
Other Special Districts	-	749,257	749,257	-
Total Subdivision Funds	<u>4,767</u>	<u>8,492,088</u>	<u>8,486,826</u>	<u>10,029</u>
Total	<u>\$ 8,305,759</u>	<u>20,753,144</u>	<u>21,622,689</u>	<u>7,436,214</u>

NESS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Sales Tax	\$ 14,315	689,162	674,701	28,776
Driver's Licenses	54	5,444	5,444	54
Heritage Trust	1,227	4,304	4,208	1,323
Concealed Carried Handgun	4,820	228	-	5,048
Sex Offender Registry	6,800	1,020	-	7,820
Worthless Check	1,605	30	-	1,635
VIN Inspections	1,440	2,800	-	4,240
Drug Seizure	-	16,462	2,667	13,795
Sheriff	3,110	45,930	45,967	3,073
Sheriff K-9	4,597	733	4,745	585
Register of Deeds	-	90,607	90,607	-
County Clerk	-	2,071	2,071	-
Law Library	50,129	3,320	6,518	46,931
Clerk of District Court	17,876	3,275,352	3,248,389	44,839
Health Reimbursement Arrangement	1,034,029	309,662	152,462	1,191,229
Total	\$ 1,140,002	4,447,125	4,237,779	1,349,348