

NESS COUNTY, KANSAS

Financial Statement With Independent Auditors' Report

For the Year Ended December 31, 2019

NESS COUNTY, KANSAS
Financial Statement With Independent Auditors' Report
For the Year Ended December 31, 2019

TABLE OF CONTENTS

Independent Auditors' Report	1
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	4
Notes to Financial Statement	5

Regulatory–Required Supplementary Information

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis	13
Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis Individually presented by fund	

Governmental Type Funds

General Fund

2-1 General Fund	14
------------------------	----

Special Purpose Funds

2-2 Road and Bridge Fund	16
2-3 Special Highway Improvement Fund	17
2-4 Special Machinery Fund	18
2-5 Capital Improvement Reserve Fund	19
2-6 Capital Equipment Reserve Fund	20
2-7 Noxious Weed Fund	21
2-8 Noxious Weed Capital Outlay Fund	22
2-9 Health Fund	23
2-10 Appraiser's Cost Fund	24
2-11 Special Bridge Fund	25
2-12 Employee Benefits Fund	26
2-13 Ambulance Service Fund	27
2-14 Special Alcohol Fund	28
2-15 E-911 Tax Fund	29
2-16 Register of Deeds Technology Fund	30
2-17 County Clerk Technology Fund	31
2-18 County Treasurer Technology Fund	32

Business Funds

2-19 Solid Waste Fund	33
2-20 Solid Waste – Post-Closure Fund	34

Trust Funds

2-21 Prosecuting Attorney's Training Fund	35
2-22 Special Motor Vehicle Tax Fund	36
2-23 Law Enforcement Trust Fund	37
2-24 Oil and Gas Depletion Trust Fund	38

Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis

3-1 Distributable Funds, State Funds, and Subdivision Funds.....	39
3-2 Agency Funds	40



Certified
Public
Accountants

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, 2019 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, 2019, 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, 2019, 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, 2018 (not presented herein), and have issued our report thereon dated August 12, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 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 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 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, 2018, on the basis of accounting described in Note 1.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

August 31, 2020

NESS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

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	\$ 501,830	436	2,203,914	2,237,175	469,005	120,142	589,147
Special Purpose Funds							
Road and Bridge Fund	708,865	85	2,156,885	1,775,207	1,090,628	109,912	1,200,540
Special Highway Improvement Fund	950	-	-	-	950	-	950
Special Machinery Fund	840,586	-	-	12,680	827,906	-	827,906
Capital Improvement Reserve Fund	260,000	-	50,000	-	310,000	-	310,000
Capital Equipment Reserve Fund	303,727	-	-	-	303,727	-	303,727
Noxious Weed Fund	66,826	-	320,600	320,943	66,483	9,043	75,526
Noxious Weed Capital Outlay Fund	16,612	-	3,000	-	19,612	-	19,612
Health Fund	151,464	-	225,329	220,127	156,666	4,362	161,028
Appraiser's Cost Fund	6,795	-	180,235	161,386	25,644	2,920	28,564
Special Bridge Fund	760,170	-	74,107	116,491	717,786	-	717,786
Employee Benefits Fund	115,891	-	340,701	381,113	75,479	-	75,479
Ambulance Service Fund	161,585	-	128,041	52,276	237,350	-	237,350
Special Alcohol Fund	10,516	-	5,328	1,000	14,844	-	14,844
E-911 Tax Fund	96,268	-	52,972	22,112	127,128	1,390	128,518
Register of Deeds Technology Fund	30,669	-	7,198	6,019	31,848	-	31,848
County Clerk Technology Fund	2,500	-	1,800	1,357	2,943	-	2,943
County Treasurer Technology Fund	7,874	-	1,800	-	9,674	-	9,674
Business Funds							
Solid Waste Fund	93,592	-	247,793	255,855	85,530	59,661	145,191
Solid Waste - Post-Closure Fund	149,470	-	10,000	-	159,470	-	159,470
Trust Funds							
Prosecuting Attorney's Training Fund	9,832	-	735	-	10,567	-	10,567
Special Motor Vehicle Tax Fund	-	-	40,237	40,237	-	-	-
Law Enforcement Trust Fund	12,946	-	5,250	6,103	12,093	-	12,093
Oil and Gas Depletion Trust Fund	2,126,669	-	-	-	2,126,669	-	2,126,669
Total Reporting Entity (Excluding Distributable and Agency Funds)	\$ 6,435,637	521	6,055,925	5,610,081	6,882,002	307,430	7,189,432
Composition of Cash				Checking Accounts		\$	12,048,566
				Certificates of Deposits			4,480,193
				Cash on Hand			106,435
				Total Cash			<u>16,635,194</u>
				Distributable Funds per Schedule 3-1			(8,305,759)
				Agency Funds per Schedule 3-2			<u>(1,140,003)</u>
				Total Reporting Entity (Excluding Distributable and Agency Funds)		\$	<u>7,189,432</u>

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

NESS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

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, 2019.

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

NESS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

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

NESS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

Reserve Fund, Capital Equipment Reserve Fund, Special Bridge Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, and County Treasurer Technology 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, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$16,635,194 and the bank balance was \$16,618,677. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,331,912 was covered by federal depository insurance and \$15,286,765 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, 2019.

NESS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Ness County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2019, were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	\$ 50,000
Solid Waste Fund	Solid Waste - Post-Closure Fund	Commission	10,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	KSA 2-1318q	3,000
Special Motor Vehicle Tax Fund	General Fund	K.S.A. 8-145	27,562
Special Motor Vehicle Tax Fund	Employee Benefits Fund	K.S.A. 8-145	1,186

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

Ness County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 96 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 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.

NESS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

NOTE 7 – GRANTS AND SHARED REVENUES

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

NOTE 8 – DEFERRED COMPENSATION PLAN

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

NOTE 9 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

Ness County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its 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.

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 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$164,251 for the year ended December 31, 2019.

NESS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

Net Pension Liability

At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,388,303. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

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

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

As provided by K.S.A. 74-497, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

NOTE 11 – COMPENSATED ABSENCES

Vacation

Ness County, Kansas' policy regarding vacation is that an employee shall be eligible for vacation upon the completion of six months employment. The number of days of vacation earned is based upon the length of service with the County, using the tables and schedules in the personnel manual. Unused vacation will be forfeited as of December 31 except in extraordinary circumstances approved by the department head. The potential liability for vacation at December 31, 2019 was \$1,897. This is reflected in the financial statement.

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. The potential liability for sick leave at December 31, 2019 was \$88,168. This is not reflected in the financial statement.

NOTE 12 – HEALTH REIMBURSEMENT ARRANGEMENT

NESS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

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 \$196,595 for the year ended December 31, 2019.

NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Ness County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is \$787,631 and the estimated post-closure cost is \$544,529. These figures comprise the estimated closure and post-closure cost of \$1,332,160. At December 31, 2019, the permit for 2019 identifies that the remaining volume capacity of the site is 17.6% of the original capacity and that the remaining life of the landfill is 20 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, 2019.

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

NOTE 14 – SUBSEQUENT EVENTS

Subsequent to year end, the United States experienced a nationwide pandemic from the novel coronavirus known as COVID-19. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the entire United States economy. As of the date of this financial statement, the County is unable to reasonably determine the effects of this virus on the operations of the municipality. The County has evaluated subsequent events through August 31, 2020, which is the date the financial statement was available to be issued.

NOTE 15 – 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, 2019

Changes in long-term liabilities for the County for the year ended December 31, 2019, 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	\$ 60,998	-	(9,621)	51,377	3,058

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

	YEAR			
	2020	2021	2022	Total
Principal				
Capital Lease	\$ 10,104	10,610	30,663	51,377
Interest				
Capital Lease	2,576	2,069	1,537	6,182
Total Principal and Interest	\$ 12,680	12,679	32,200	57,559

NESS COUNTY, KANSAS

Regulatory-Required Supplementary Information

NESS COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

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	\$ 2,486,071	-	2,486,071	2,237,175	(248,896)
Special Purpose Funds					
Road and Bridge Fund	2,624,335	-	2,624,335	1,775,207	(849,128)
Noxious Weed Fund	333,740	-	333,740	320,943	(12,797)
Noxious Weed Capital Outlay Fund	19,612	-	19,612	-	(19,612)
Health Fund	212,530	84,075	296,605	220,127	(76,478)
Appraiser's Cost Fund	181,980	-	181,980	161,386	(20,594)
Employee Benefits Fund	441,000	-	441,000	381,113	(59,887)
Ambulance Service Fund	270,000	-	270,000	52,276	(217,724)
Special Alcohol Fund	14,489	-	14,489	1,000	(13,489)
E-911 Tax Fund	180,151	-	180,151	22,112	(158,039)
Business Fund					
Solid Waste Fund	303,411	-	303,411	255,855	(47,556)

NESS COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 1,719,521	1,823,714	1,819,168	4,546
Federal Aid	47,509	300	-	300
Licenses and Fees	93,019	81,960	50,000	31,960
Use of Money and Property	62,607	140,923	25,000	115,923
Wind Farm Fees	110,544	109,825	110,000	(175)
Transfers In	179,812	27,562	275,000	(247,438)
Reimbursements	41,053	18,610	-	18,610
Miscellaneous	14,162	20,808	-	20,808
Neighborhood Revitalization Rebate	(24,712)	(19,788)	(19,969)	181
Total Receipts	<u>2,243,515</u>	<u>2,203,914</u>	<u>2,259,199</u>	<u>(55,285)</u>
Expenditures				
County Commissioners	115,078	128,277	132,005	(3,728)
County Clerk	165,127	163,178	180,430	(17,252)
County Treasurer	130,707	127,267	139,910	(12,643)
County Attorney	84,494	88,493	90,080	(1,587)
Register of Deeds	99,344	99,990	108,010	(8,020)
Sheriff	938,199	916,983	816,850	100,133
Less Reimbursed Expenses	(152,600)	(2,207)	-	(2,207)
Courthouse General	239,333	257,197	415,613	(158,416)
Unified Courts	43,030	45,106	56,242	(11,136)
Maintenance Engineer	48,449	46,958	50,495	(3,537)
Emergency Preparedness	57,347	56,632	63,325	(6,693)
Election	32,424	17,596	32,980	(15,384)
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	1,000	-	1,200	(1,200)
County Fair	33,184	15,616	24,400	(8,784)
Historical Society	6,000	6,000	6,000	-
Airport	2,500	91,058	50,000	41,058
Juvenile Detention	-	-	4,000	(4,000)
Fire Aid Distributions	45,502	-	-	-

NESS COUNTY, KANSAS
General Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures (continued)				
Transfers Out	\$ 205,000	50,000	185,000	(135,000)
Total Expenditures	<u>2,223,149</u>	<u>2,237,175</u>	<u>2,486,071</u>	<u>(248,896)</u>
Receipts Over (Under) Expenditures	20,366	(33,261)		
Unencumbered Cash - Beginning	481,464	501,830		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>436</u>		
Unencumbered Cash - Ending	\$ <u>501,830</u>	<u>469,005</u>		

NESS COUNTY, KANSAS

Road and Bridge Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 1,608,340	1,730,829	1,737,929	(7,100)
State Aid	322,441	320,632	342,954	(22,322)
Federal Aid	18,747	-	-	-
Sale of Material and Equipment	6,802	13,532	5,000	8,532
Wind Farm Fees	106,424	108,072	106,000	2,072
Miscellaneous	686	3,292	5,000	(1,708)
Neighborhood Revitalization Rebate	(23,791)	(19,472)	(19,650)	178
Total Receipts	<u>2,039,649</u>	<u>2,156,885</u>	<u>2,177,233</u>	<u>(20,348)</u>
Expenditures				
Personal Services	1,248,604	1,162,348	1,377,030	(214,682)
Contractual Services	75,054	61,869	86,805	(24,936)
Commodities	447,210	490,811	796,500	(305,689)
Capital Outlay	37,233	60,179	54,000	6,179
Transfers Out	320,000	-	310,000	(310,000)
Total Expenditures	<u>2,128,101</u>	<u>1,775,207</u>	<u>2,624,335</u>	<u>(849,128)</u>
Receipts Over (Under) Expenditures	(88,452)	381,678		
Unencumbered Cash - Beginning	797,317	708,865		
Prior Year Cancelled Encumbrances	-	85		
Unencumbered Cash - Ending	<u>\$ 708,865</u>	<u>1,090,628</u>		

NESS COUNTY, KANSAS
Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	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, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 320,000	-
Expenditures		
Capital Outlay	116,750	1
Capital Lease Principal Payments	9,162	9,621
Capital Lease Interest Payments	3,517	3,058
Total Expenditures	129,429	12,680
Receipts Over (Under) Expenditures	190,571	(12,680)
Unencumbered Cash - Beginning	650,015	840,586
Unencumbered Cash - Ending	\$ 840,586	827,906

NESS COUNTY, KANSAS
Capital Improvement Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 110,000	50,000
Expenditures	-	-
Receipts Over (Under) Expenditures	110,000	50,000
Unencumbered Cash - Beginning	150,000	260,000
Unencumbered Cash - Ending	\$ 260,000	310,000

NESS COUNTY, KANSAS
Capital Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 35,000	-
Expenditures		
Capital Outlay	9,775	-
Receipts Over (Under) Expenditures	25,225	-
Unencumbered Cash - Beginning	278,502	303,727
Unencumbered Cash - Ending	\$ <u>303,727</u>	<u>303,727</u>

NESS COUNTY, KANSAS

Noxious Weed Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 63,782	75,622	74,775	847
Chemical Sales and Treatment	312,887	241,116	200,000	41,116
Wind Farm Fees	3,725	4,711	3,700	1,011
Miscellaneous	3,766	-	-	-
Neighborhood Revitalization Rebate	(833)	(849)	(856)	7
Total Receipts	383,327	320,600	277,619	42,981
Expenditures				
Personal Services	51,886	62,740	54,740	8,000
Contractual Services	9,266	9,741	11,800	(2,059)
Commodities	357,129	245,296	262,900	(17,604)
Capital Outlay	-	166	1,300	(1,134)
Transfers Out	3,000	3,000	3,000	-
Total Expenditures	421,281	320,943	333,740	(12,797)
Receipts Over (Under) Expenditures	(37,954)	(343)		
Unencumbered Cash - Beginning	104,780	66,826		
Unencumbered Cash - Ending	\$ 66,826	66,483		

NESS COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Transfers In	\$ 3,000	3,000	<u>3,000</u>	<u>-</u>
Expenditures				
Contractual Services	-	-	<u>19,612</u>	<u>(19,612)</u>
Receipts Over (Under) Expenditures	3,000	3,000		
Unencumbered Cash - Beginning	<u>13,612</u>	<u>16,612</u>		
Unencumbered Cash - Ending	\$ <u>16,612</u>	<u>19,612</u>		

NESS COUNTY, KANSAS

Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

			Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)	
Receipts					
Taxes	\$ 108,102	100,985	101,204	(219)	
State Aid	8,273	8,268	7,000	1,268	
Federal Aid	13,134	16,893	11,000	5,893	
Wind Farm Fees	7,120	6,230	7,100	(870)	
Collections	79,615	94,075	10,000	84,075	
Neighborhood Revitalization Rebate	(1,592)	(1,122)	(1,132)	10	
Total Receipts	214,652	225,329	135,172	90,157	
Expenditures					
Personal Services	124,273	120,568	125,810	(5,242)	
Contractual Services	52,939	39,483	36,620	2,863	
Commodities	38,792	60,076	48,600	11,476	
Capital Outlay	-	-	1,500	(1,500)	
(a) Adjustment for Qualifying Budget Credit	-	-	84,075	(84,075)	
Total Expenditures	216,004	220,127	296,605	(76,478)	
Receipts Over (Under) Expenditures	(1,352)	5,202			
Unencumbered Cash - Beginning	152,816	151,464			
Unencumbered Cash - Ending	\$ 151,464	156,666			
(a) Adjustment for Qualifying Budget Credit					
Collections Over Amount Budgeted			\$ 84,075		

NESS COUNTY, KANSAS
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 113,757	170,265	171,343	(1,078)
Wind Farm Fees	7,495	10,864	7,400	3,464
Miscellaneous	1,055	1,063	-	1,063
Neighborhood Revitalization Rebate	(1,676)	(1,957)	(1,976)	19
Total Receipts	<u>120,631</u>	<u>180,235</u>	<u>176,767</u>	<u>3,468</u>
Expenditures				
Personal Services	132,125	138,526	156,260	(17,734)
Contractual Services	26,476	19,889	17,720	2,169
Commodities	2,599	1,797	4,500	(2,703)
Capital Outlay	42	1,174	3,500	(2,326)
Total Expenditures	<u>161,242</u>	<u>161,386</u>	<u>181,980</u>	<u>(20,594)</u>
Receipts Over (Under) Expenditures	(40,611)	18,849		
Unencumbered Cash - Beginning	<u>47,406</u>	<u>6,795</u>		
Unencumbered Cash - Ending	\$ <u>6,795</u>	<u>25,644</u>		

NESS COUNTY, KANSAS
Special Bridge Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
State Aid	\$ 56,145	62,391
Federal Aid	-	11,716
Total Receipts	56,145	74,107
Expenditures		
Contractual Services	42,067	116,491
Receipts Over (Under) Expenditures	14,078	(42,384)
Unencumbered Cash - Beginning	746,092	760,170
Unencumbered Cash - Ending	\$ 760,170	717,786

NESS COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Receipts				
Taxes	\$ 256,811	322,863	322,598	265
Wind Farm Fees	16,165	20,311	16,000	4,311
Transfers In	1,114	1,186	-	1,186
Neighborhood Revitalization Rebate	(3,614)	(3,659)	(3,693)	34
Total Receipts	<u>270,476</u>	<u>340,701</u>	<u>334,905</u>	<u>5,796</u>
Expenditures				
Social Security	117,140	117,987	130,000	(12,013)
Medicare	27,397	27,594	31,000	(3,406)
Employee Retirement	171,644	182,593	210,000	(27,407)
Workmen's Compensation Insurance	57,058	52,698	60,000	(7,302)
Unemployment Claims	2,013	241	10,000	(9,759)
Total Expenditures	<u>375,252</u>	<u>381,113</u>	<u>441,000</u>	<u>(59,887)</u>
Receipts Over (Under) Expenditures	(104,776)	(40,412)		
Unencumbered Cash - Beginning	<u>220,667</u>	<u>115,891</u>		
Unencumbered Cash - Ending	\$ <u>115,891</u>	<u>75,479</u>		

NESS COUNTY, KANSAS
Ambulance Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Receipts				
Taxes	\$ 127,697	121,855	122,580	(725)
Wind Farm Fees	8,576	7,546	8,500	(954)
Neighborhood Revitalization Rebate	(1,917)	(1,360)	(1,372)	12
Total Receipts	134,356	128,041	129,708	(1,667)
Expenditures				
Contractual Services	50,951	51,095	63,000	(11,905)
Commodities	2,704	1,181	7,000	(5,819)
Capital Outlay	2,138	-	200,000	(200,000)
Total Expenditures	55,793	52,276	270,000	(217,724)
Receipts Over (Under) Expenditures	78,563	75,765		
Unencumbered Cash - Beginning	83,022	161,585		
Unencumbered Cash - Ending	\$ 161,585	237,350		

NESS COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
State Aid	\$ 1,917	5,328	<u>1,988</u>	<u>3,340</u>
Expenditures				
Contractual Services	<u>1,000</u>	<u>1,000</u>	<u>14,489</u>	<u>(13,489)</u>
Receipts Over (Under) Expenditures	917	4,328		
Unencumbered Cash - Beginning	<u>9,599</u>	<u>10,516</u>		
Unencumbered Cash - Ending	\$ <u>10,516</u>	<u>14,844</u>		

NESS COUNTY, KANSAS
E-911 Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Collections	\$ 49,998	52,972	<u>60,000</u>	<u>(7,028)</u>
Expenditures				
Contractual Services	7,810	12,727	40,000	(27,273)
Capital Outlay	<u>27,071</u>	<u>9,385</u>	<u>140,151</u>	<u>(130,766)</u>
Total Expenditures	<u>34,881</u>	<u>22,112</u>	<u>180,151</u>	<u>(158,039)</u>
Receipts Over (Under) Expenditures	15,117	30,860		
Unencumbered Cash - Beginning	<u>81,151</u>	<u>96,268</u>		
Unencumbered Cash - Ending	\$ <u>96,268</u>	<u>127,128</u>		

NESS COUNTY, KANSAS
Register of Deeds Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 8,144	7,198
Expenditures		
Capital Outlay	7,830	6,019
Receipts Over (Under) Expenditures	314	1,179
Unencumbered Cash - Beginning	30,355	30,669
Unencumbered Cash - Ending	\$ 30,669	31,848

NESS COUNTY, KANSAS
County Clerk Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 2,036	1,800
Expenditures		
Capital Outlay	3,934	1,357
Receipts Over (Under) Expenditures	(1,898)	443
Unencumbered Cash - Beginning	4,398	2,500
Unencumbered Cash - Ending	\$ 2,500	2,943

NESS COUNTY, KANSAS
County Treasurer Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 2,036	1,800
Expenditures	-	-
Receipts Over (Under) Expenditures	2,036	1,800
Unencumbered Cash - Beginning	5,838	7,874
Unencumbered Cash - Ending	\$ 7,874	9,674

NESS COUNTY, KANSAS

Solid Waste Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Disposal Fees	\$ 237,773	247,793	240,000	7,793
Miscellaneous	27	-	-	-
Transfers In	60,000	-	-	-
Total Receipts	<u>297,800</u>	<u>247,793</u>	<u>240,000</u>	<u>7,793</u>
Expenditures				
Personal Services	71,444	37,392	75,860	(38,468)
Contractual Services	173,085	199,810	184,785	15,025
Commodities	10,606	8,653	26,750	(18,097)
Capital Outlay	-	-	6,016	(6,016)
Transfers Out	10,000	10,000	10,000	-
Total Expenditures	<u>265,135</u>	<u>255,855</u>	<u>303,411</u>	<u>(47,556)</u>
Receipts Over (Under) Expenditures	32,665	(8,062)		
Unencumbered Cash - Beginning	<u>60,927</u>	<u>93,592</u>		
Unencumbered Cash - Ending	\$ <u>93,592</u>	<u>85,530</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, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 10,000	10,000	<u>10,000</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	10,000	10,000		
Unencumbered Cash - Beginning	<u>139,470</u>	<u>149,470</u>		
Unencumbered Cash - Ending	\$ <u>149,470</u>	<u>159,470</u>		

NESS COUNTY, KANSAS
Prosecuting Attorney's Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 806	735
Expenditures	-	-
Receipts Over (Under) Expenditures	806	735
Unencumbered Cash - Beginning	9,026	9,832
Unencumbered Cash - Ending	\$ 9,832	10,567

NESS COUNTY, KANSAS
Special Motor Vehicle Tax Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 39,172	40,237
Expenditures		
Personal Services	6,944	6,762
Commodities	1,302	4,727
Transfers Out	30,926	28,748
Total Expenditures	39,172	40,237
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, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ -	5,250
Expenditures		
Commodities	3,213	6,103
Receipts Over (Under) Expenditures	(3,213)	(853)
Unencumbered Cash - Beginning	16,159	12,946
Unencumbered Cash - Ending	\$ 12,946	12,093

NESS COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Interest Income	\$ 25,921	-
Expenditures		
Transfers Out	150,000	-
Receipts Over (Under) Expenditures	(124,079)	-
Unencumbered Cash - Beginning	2,250,748	2,126,669
Unencumbered Cash - Ending	\$ <u>2,126,669</u>	<u>2,126,669</u>

NESS COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 8,194,269	11,818,384	11,809,909	8,202,744
Severance Tax	-	111,716	111,716	-
Delinquent Property Taxes	17,263	166,808	175,566	8,505
Motor Vehicle Tax	90,690	839,047	839,994	89,743
Neighborhood Revitalization	-	152,175	152,175	-
Total Distributable Funds	<u>8,302,222</u>	<u>13,088,130</u>	<u>13,089,360</u>	<u>8,300,992</u>
State Funds				
State Institutional Building	-	40,629	40,629	-
State Educational Building	-	81,257	81,257	-
Total State Funds	<u>-</u>	<u>121,886</u>	<u>121,886</u>	<u>-</u>
Subdivision Funds				
Cities	4,607	1,145,353	1,145,193	4,767
Townships	-	121,978	121,978	-
School Districts	-	3,499,595	3,499,595	-
Hospitals	-	2,891,947	2,891,947	-
Other Special Districts	-	772,006	772,006	-
Total Subdivision Funds	<u>4,607</u>	<u>8,430,879</u>	<u>8,430,719</u>	<u>4,767</u>
Total	<u>\$ 8,306,829</u>	<u>21,640,895</u>	<u>21,641,965</u>	<u>8,305,759</u>

NESS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Sales Tax	\$ 20,851	789,731	796,267	14,315
Driver's Licenses	698	7,637	8,280	55
Heritage Trust	1,214	3,599	3,586	1,227
Concealed Carried Handgun	4,560	260	-	4,820
Sex Offender Registry	5,940	860	-	6,800
Worthless Check	1,440	165	-	1,605
VIN Inspections	-	1,440	-	1,440
Sheriff	1,992	82,429	81,311	3,110
Sheriff K-9	1,805	18,932	16,140	4,597
Register of Deeds	-	75,421	75,421	-
County Clerk	-	2,092	2,092	-
Law Library	53,083	3,752	6,706	50,129
Clerk of District Court	59,442	169,083	210,649	17,876
Health Reimbursement Arrangement	683,653	546,971	196,595	1,034,029
Total	\$ 834,678	1,702,372	1,397,047	1,140,003