

ELK COUNTY, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2018

ELK COUNTY, KANSAS
For the Year Ended December 31, 2018
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Elk County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Elk County, Kansas, as of and for the year ended December 31, 2018 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 of 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 County'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 County'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 of the financial statement, the financial statement is prepared by Elk County on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse 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 Elk County as of December 31, 2018, 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 Elk County as of December 31, 2018, 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, schedule of regulatory basis receipts and expenditures-agency funds, and reconciliation of the 2017 tax roll (Schedules 1, 2, 3 and 4 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 Elk County as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated September 8, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2018 (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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note 1.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 21, 2019

ELK COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balances		Receipts		Expenditures		Ending Unencumbered Cash Balances		Add Encumbrances and Accounts Payable		Cash Balance December 31, 2018
	\$		\$		\$		\$		\$		\$
General Fund	1,258,947.83		1,440,748.33		1,498,775.56		1,200,920.60		32,371.18		1,233,291.78
Special Purpose:											
Ambulance	27,465.26		257,517.83		255,860.22		29,122.87		6,876.14		35,999.01
Conservation District	172.06		12,442.35		12,000.00		614.41		-		614.41
Direct Election	3,982.59		54,199.51		45,982.05		12,200.05		1,888.98		14,089.03
Economic Development	45,297.81		10.88		16.69		45,292.00		-		45,292.00
Employee Benefits	511,480.57		780,591.56		847,157.00		444,915.13		17,645.58		462,560.71
Health	61,213.80		79,349.39		65,866.98		74,696.21		3,357.32		78,053.53
Historical Society	24.58		1,055.21		1,000.00		79.79		-		79.79
Mental Health	478.76		34,275.51		34,754.27		-		-		-
Intellectual Disability	308.10		23,880.73		24,188.83		-		-		-
Noxious Weed	5,884.86		157,172.05		112,572.49		50,484.42		2,641.78		53,126.20
Road and Bridge	43,544.68		1,907,077.11		1,849,005.26		101,616.53		23,577.80		125,194.33
Rural Fire District No. 1	11,844.94		114,767.07		104,948.97		21,663.04		2,169.93		23,832.97
Service Program for the Elderly	1,388.53		55,915.57		57,304.10		-		-		-
Special Alcohol Program	-		8,702.64		7,665.13		1,037.51		-		1,037.51
Special Bridge	32,944.83		89,705.61		73,065.87		49,584.57		-		49,584.57
Special Building	1,880.11		-		-		1,880.11		-		1,880.11
Special Liability	22,248.45		23,737.13		26,455.70		19,529.88		-		19,529.88
Special Parks and Recreation	259.46		8,702.66		7,534.00		1,428.12		-		1,428.12
Special Equipment Reserve	125,936.96		11,400.00		20,974.73		116,362.23		-		116,362.23
Special Rural Fire Equipment	29,155.31		35,000.00		9,897.25		54,258.06		-		54,258.06
Emergency Telephone Service	114,068.48		52,176.71		64,881.33		101,363.86		391.51		101,755.37
Motor Vehicle Operating	5,139.05		27,900.50		30,158.88		2,880.67		-		2,880.67
County Treasurer's Technology	1,531.37		753.00		-		2,284.37		-		2,284.37
County Clerk's Technology	1,756.96		753.00		33.25		2,476.71		-		2,476.71
Register of Deeds Technology	25,982.64		3,012.00		5,918.97		23,075.67		-		23,188.43
Sheriff's Equipment Reserve	6,936.77		3,533.00		4,746.93		5,722.84		-		5,722.84
Road Equipment Reserve	-		130,000.00		-		130,000.00		-		130,000.00
CDBG Micro Loan	78,255.43		195.53		382.12		78,068.84		-		78,068.84
FEMA Grant	15.73		-		-		15.73		-		15.73
Emergency Preparedness Planning Grant	2,759.21		5,939.00		4,898.67		3,799.54		-		3,799.54
Diversion Fees	10,903.62		2,035.00		-		12,938.62		-		12,938.62
Other Grants	29,187.85		-		-		29,187.85		-		29,187.85
Trusts:											
Prosecuting Attorney Training	341.62		1,296.00		589.00		1,048.62		-		1,048.62
Special Law Enforcement Trust	9,748.22		445.50		-		10,193.72		-		10,193.72
Prosecuting Attorney Trust	2,449.66		-		-		2,449.66		-		2,449.66
Fish and Game Prosecuting Fee	175.00		-		-		175.00		-		175.00
Rural Fire District Trust	5,786.33		512.35		266.66		6,032.02		-		6,032.02
Total Primary Government (Excluding Agency Funds)	2,479,497.43		5,324,802.73		5,166,900.91		2,637,399.25		91,032.98		2,728,432.23

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

ELK COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>2018</u>
Total Cash to be accounted for:	<u>\$ 2,728,432.23</u>
Composition of Cash:	
Cash on Hand	\$ 909.45
Checking Accounts:	
Demand Deposit Accounts	5,838,371.12
Savings Accounts	451,463.89
Investments:	
Certificates of Deposit	<u>1,922,561.28</u>
Total Cash	8,213,305.74
Agency Funds Per Schedule 3	<u>(5,484,873.51)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,728,432.23</u>

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

ELK COUNTY, KANSAS

Notes to Financial Statement
For the Year Ended December 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Elk County, Kansas (the County) have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principle standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 describes how the County's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

Elk County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Elk County, Kansas as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement.

Regulatory Basis Fund Types

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statements. The types of funds maintained by the County are as follows:

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

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

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

Basis of Accounting

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 municipality to use the regulatory basis of accounting.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments paid prior to the issuance of general obligation bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as revenue in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the County bond and interest fund to finance delinquent special assessments receivable.

Pension Plan

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System or the State of Kansas Police and Fire Retirement System, both of which are multi-employer, state-wide pension plans. The County's policy is to fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State of Kansas.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the County Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. 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 ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, 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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

- Special Building Fund
- Special Equipment Reserve Fund
- Special Rural Fire Equipment Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- County Clerk's Technology Fund
- Register of Deeds Technology Fund
- Sheriff's Equipment Reserve Fund
- Road Equipment Reserve Fund
- CDBG Micro Loan Fund
- FEMA Grant Fund
- Emergency Preparedness Planning Grant Fund
- Diversion Fees Fund
- Other Grants Fund

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the County was in apparent compliance with Kansas cash basis laws. As shown in Schedule 1, the County was in apparent violation of K.S.A. 79-2935, as the County has obligated expenditures in excess of budgeted limits in the Mental Health Fund, Intellectual Disability Fund, Service Program for the Elderly Fund, and Special Alcohol Program Fund.

3. DEPOSITS AND INVESTMENTS

K.S.A 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main branch 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 bank 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 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. All deposits were legally secured at December 31, 2018.

Deposits: At year-end, the County's carrying amount of deposits was \$8,212,396.29 and the bank balance was \$8,500,878.92. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$786,743.81 was covered by FDIC insurance, \$6,896,077.62 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name, and the remaining \$818,057.49 was under the federal identification number of Elk County District Court and was unsecured at year end.

4. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2018, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases									
2 John Deere 575G Motor Grader	2.95%	June 11, 2015	\$ 256,006.00	June 11, 2020	\$ 158,056.57	\$ -	\$ (51,162.84)	\$ 106,893.73	\$ 4,662.67
John Deere Utility Tractor	0.00%	August 14, 2017	60,215.00	August 14, 2022	60,215.00	-	(12,043.00)	48,172.00	-
Western Star Dump Truck	2.95%	October 30, 2017	81,402.00	October 30, 2020	81,402.00	-	(26,349.79)	55,052.21	2,401.36
Total Contractual Indebtedness					\$ 299,673.57	\$ -	\$ (89,555.63)	\$ 210,117.94	\$ 7,064.03

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity is as follows:

Issue	2019	2020	2021	2022	Total
Capital Lease					
2 John Deere 575G Motor Grader	\$ 52,672.14	\$ 54,221.59	\$ -	\$ -	\$ 106,893.73
John Deere Utility Tractor	12,043.00	12,043.00	12,043.00	12,043.00	48,172.00
Western Star Dump Truck	27,127.11	27,925.10	-	-	55,052.21
Total Principal Payments	91,842.25	94,189.69	12,043.00	12,043.00	210,117.94
Capital Lease					
2 John Deere 575G Motor Grader	3,153.37	1,603.92	-	-	4,757.29
John Deere Utility Tractor	-	-	-	-	-
Western Star Dump Truck	1,624.04	826.05	-	-	2,450.09
Total Interest Payments	4,777.41	2,429.97	-	-	7,207.38
Total Principal and Interest	\$ 96,619.66	\$ 96,619.66	\$ 12,043.00	\$ 12,043.00	\$ 217,325.32

5. CAPITAL LEASE OBLIGATIONS

The County has entered into a capital lease agreement in order to finance the acquisition of two John Deere 575G Motor Graders. Payments are made annually, including interest at 2.95%. Final maturity of the lease is June 11, 2020. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2019	\$ 55,825.51
2020	<u>55,825.51</u>
	111,651.02
Less imputed interest	<u>(4,757.29)</u>
Net Present Value of Minimum	
Lease Payments	106,893.73
Less: Current Maturities	<u>(52,672.14)</u>
Long-Term Capital Lease Obligations	<u>\$ 54,221.59</u>

The County has entered into a capital lease agreement in order to finance the acquisition of a John Deere utility tractor. Payments are made semi-annual, including interest at 0.00%. Final maturity of the lease is August 14, 2022. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2019	\$ 12,043.00
2020	12,043.00
2021	12,043.00
2022	<u>12,043.00</u>
	48,172.00
Less imputed interest	<u>0.00</u>
Net Present Value of Minimum	
Lease Payments	48,172.00
Less: Current Maturities	<u>(12,043.00)</u>
Long-Term Capital Lease Obligations	<u>\$ 36,127.00</u>

The County has entered into a capital lease agreement in order to finance the acquisition of a Western Star Dump Truck. Payments are made annually, including interest at 2.95%. Final maturity of the lease is October 30, 2020. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2019	\$ 28,751.15
2020	<u>28,751.15</u>
	57,502.30
Less imputed interest	<u>(2,450.09)</u>
Net Present Value of Minimum	
Lease Payments	55,052.21
Less: Current Maturities	<u>(27,127.11)</u>
Long-Term Capital Lease Obligations	<u>\$ 27,925.10</u>

6. OPERATING LEASES

As of December 31, 2018, the County has entered into an operating lease with Pitney Bowes for a postage machine. Rent expense for the year ended December 31, 2018, was \$684.00. Under the current lease agreement, the future minimum rental payments are as follows:

2019	\$ 684.00
2020	684.00

7. DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South 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 and 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 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$149,037.49 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,236,194.00. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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 nonemployer 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 these financial statements.

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.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, 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, 2018.

Compensated Absences:

The County's policies regarding vacation leave permit employees to accumulate a maximum of two hundred forty hours vacation time. Sick leave policies permit employees to accumulate up to a maximum of 480 hours. Long-time employees who had accumulated over 480 hours prior to the current policy will be eligible to accumulate to a maximum of 960 hours. An employee who retires from County service shall be compensated at the employee's rate of pay per day for one-third of the sick leave accrued or for 480 hours, whichever is less. Long-time employees are governed by the prior policy.

In accordance with the above criteria, the County has estimated a liability for annual leave which has been earned, but not taken, by County employees. The estimated liability for accrued annual leave at December 31, 2018, was \$52,686.90. The County has not estimated a liability for sick leave earned, but not taken, by County employees, as the amounts cannot be reasonably estimated.

Other Post Employment Benefits:

As provided by K.S.A. 12-5040, the local government 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 these financial statements.

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. There is no cost to the County under this program.

9. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County manages these risks of loss through the purchase of various insurance policies.

The County has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC). The County participates in the decision making of KWORC through trustee representation. KWORC files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KWORC for its workers' compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

9. RISK MANAGEMENT (Continued)

The County has been unable to obtain liability insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP). The County participates in the decision making of KCAMP through trustee representation. KCAMP files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KCAMP for its workers' compensation 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 a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

10. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

11. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Equipment Reserve	K.S.A. 19-119	\$ 11,400.00
Rural Fire District No. 1	Special Rural Fire Equipment	K.S.A. 19-3612c	35,000.00
Road and Bridge	Road Equipment Reserve	K.S.A. 68-141g	130,000.00

12. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statements. However, subsequent to year end the County entered a capital lease agreement with the Bank of Howard for the purchase of two 2018 John Deere motor graders in the amount of \$212,000.00 for three years with an interest rate of 3.77%.

SUPPLEMENTARY INFORMATION

ELK COUNTY, KANSAS

Summary of Expenditures - Actual and Budget
 Regulatory Basis
 (Budgeted Funds Only)
 For the Year Ended December 31, 2018

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
	\$	\$	\$	\$	\$
General Fund	2,272,742.00	-	2,272,742.00	1,498,775.56	(773,966.44)
Special Purpose:					
Ambulance	272,500.00	-	272,500.00	255,860.22	(16,639.78)
Conservation District	12,000.00	-	12,000.00	12,000.00	-
Direct Election	55,192.00	-	55,192.00	45,982.05	(9,209.95)
Economic Development	45,181.00	-	45,181.00	16.69	(45,164.31)
Employee Benefits	1,040,150.00	-	1,040,150.00	847,157.00	(192,993.00)
Health	76,600.00	-	76,600.00	65,866.98	(10,733.02)
Historical Society	1,000.00	-	1,000.00	1,000.00	-
Mental Health	33,000.00	-	33,000.00	34,754.27	1,754.27
Intellectual Disability	23,000.00	-	23,000.00	24,188.83	1,188.83
Noxious Weed	161,000.00	-	161,000.00	112,572.49	(48,427.51)
Road and Bridge	1,818,080.00	92,942.79	1,911,022.79	1,849,005.26	(62,017.53)
Rural Fire District No. 1	115,209.00	-	115,209.00	104,948.97	(10,260.03)
Service Program for the Elderly	53,920.00	-	53,920.00	57,304.10	3,384.10
Special Alcohol Program	7,534.00	-	7,534.00	7,665.13	131.13
Special Bridge	241,500.00	-	241,500.00	73,065.87	(168,434.13)
Special Liability	35,000.00	-	35,000.00	26,455.70	(8,544.30)
Special Parks and Recreation	7,534.00	-	7,534.00	7,534.00	-
Emergency Telephone Service	164,175.00	-	164,175.00	64,881.33	(99,293.67)
Business:					
Solid Waste	14,000.00	-	14,000.00	-	(14,000.00)

ELK COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 670,633.26	\$ 342,135.03	\$ 353,468.00	\$ (11,332.97)
Delinquent Tax	10,278.22	12,025.99	5,464.00	6,561.99
Motor Vehicle Tax	55,283.26	71,212.61	67,033.00	4,179.61
Recreational Vehicle Tax	884.61	1,039.87	1,071.00	(31.13)
16/20 M Truck Tax	4,199.74	11,152.64	13,495.00	(2,342.36)
Commercial Vehicle Tax	3,389.94	3,753.00	4,001.00	(248.00)
Watercraft Tax	-	-	339.00	(339.00)
Rental Excise Tax	2.13	6.27	22.00	(15.73)
Countywide Sales Tax	165,549.04	170,534.08	171,835.00	(1,300.92)
In Lieu of Tax	750,885.32	700,325.55	700,230.00	95.55
Mineral Production Tax	213.98	990.16	1,300.00	(309.84)
Neighborhood Revitalization Rebates	(285.56)	(72.45)	(69.00)	(3.45)
Interest on Tax	20,615.76	33,763.42	15,500.00	18,263.42
Intergovernmental				
State Grants	-	128.02	-	128.02
Local Alcoholic Liquor Tax	7,263.31	8,702.64	6,795.00	1,907.64
Licenses, Fees, and Permits				
Mortgage Registration	7,026.52	3,723.13	10,000.00	(6,276.87)
Officer Fees	54,034.24	33,456.48	24,000.00	9,456.48
Service Fees	20.00	-	-	-
Use of Money and Property				
Interest on Investments	30,744.89	25,038.35	14,132.00	10,906.35
Sale of Assets	-	13,857.00	-	13,857.00
Other Receipts				
Recycling	5,715.67	1,097.25	-	1,097.25
Miscellaneous	4,501.28	7,879.29	-	7,879.29
Operating Transfers from				
Motor Vehicle Operating Fund	2,798.88	-	2,800.00	(2,800.00)
Residual Transfers from				
Solid Waste Fund	97,189.22	-	-	-
Total Receipts	1,890,943.71	1,440,748.33	\$ 1,391,416.00	\$ 49,332.33

ELK COUNTY, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
General Government				
County Commission				
Personal Services	\$ 42,119.18	\$ 42,617.34	\$ 33,376.00	\$ 9,241.34
Contractual Services	2,666.66	1,812.38	1,000.00	812.38
Commodities	300.00	300.00	300.00	-
Total County Commission	45,085.84	44,729.72	34,676.00	10,053.72
County Clerk				
Personal Services	58,453.89	65,164.48	64,000.00	1,164.48
Contractual Services	3,058.49	2,421.08	4,000.00	(1,578.92)
Commodities	1,425.61	1,441.65	1,500.00	(58.35)
Capital Outlay	-	-	1,000.00	(1,000.00)
Reimbursed Expense	(400.05)	(965.99)	-	(965.99)
Total County Clerk	62,537.94	68,061.22	70,500.00	(2,438.78)
County Treasurer				
Personal Services	53,796.18	71,591.58	61,500.00	10,091.58
Contractual Services	4,510.92	6,552.76	6,900.00	(347.24)
Commodities	2,534.14	2,430.88	1,600.00	830.88
Total County Treasurer	60,841.24	80,575.22	70,000.00	10,575.22
County Attorney				
Personal Services	62,143.57	62,767.78	66,010.00	(3,242.22)
Contractual Services	5,679.83	5,995.43	5,082.00	913.43
Commodities	1,658.17	1,071.30	700.00	371.30
Capital Outlay	-	-	2,000.00	(2,000.00)
Total County Attorney	69,481.57	69,834.51	73,792.00	(3,957.49)
Register of Deeds				
Personal Services	63,244.41	57,072.71	66,500.00	(9,427.29)
Contractual Services	1,400.52	1,825.16	3,175.00	(1,349.84)
Commodities	681.94	502.41	600.00	(97.59)
Capital Outlay	1,344.64	1,299.18	3,000.00	(1,700.82)
Reimbursed Expense	-	-	-	-
Total Register of Deeds	66,671.51	60,699.46	73,275.00	(12,575.54)
Unified Court				
Contractual Services	50,382.50	67,623.21	66,715.00	908.21
Commodities	3,132.63	6,325.43	1,500.00	4,825.43
Capital Outlay	-	-	34,000.00	(34,000.00)
Total Unified Court	53,515.13	73,948.64	102,215.00	(28,266.36)

ELK COUNTY, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Courthouse General				
Personal Services	\$ (5.17)	\$ 5,447.23	\$ 42,000.00	\$ (36,552.77)
Contractual Services	257,284.93	267,933.47	155,000.00	112,933.47
Commodities	30,485.87	34,905.97	22,500.00	12,405.97
Capital Outlay	-	-	1,337.00	(1,337.00)
Reimbursed Expense	(730.32)	(2,355.54)	-	(2,355.54)
Total Courthouse General	287,035.31	305,931.13	220,837.00	85,094.13
Airport				
Contractual Services	-	-	10,000.00	(10,000.00)
Total Airport	-	-	10,000.00	(10,000.00)
Appraiser				
Personal Services	71,885.18	80,533.30	80,000.00	533.30
Contractual Services	49,652.58	54,379.55	60,100.00	(5,720.45)
Commodities	3,373.38	4,594.66	4,000.00	594.66
Capital Outlay	-	-	1,000.00	(1,000.00)
Reimbursed Expense	(506.27)	(1,000.00)	-	(1,000.00)
Total Appraiser	124,404.87	138,507.51	145,100.00	(6,592.49)
County Building Maintenance				
Personal Services	44,169.26	47,559.29	63,400.00	(15,840.71)
Contractual Services	15,155.45	35,141.00	25,000.00	10,141.00
Commodities	19,714.01	26,788.41	32,500.00	(5,711.59)
Reimbursed Expense	(109.53)	-	-	-
Total County Building Maintenance	78,929.19	109,488.70	120,900.00	(11,411.30)
Capital Outlay Projects - Equipment				
Capital Outlay	-	-	845,261.00	(845,261.00)
Total General Government	848,502.60	951,776.11	1,766,556.00	(814,779.89)
Public Safety				
Sheriff				
Personal Services	368,325.64	376,834.70	318,515.00	58,319.70
Contractual Services	96,066.14	69,855.13	29,741.00	40,114.13
Commodities	47,380.07	32,764.06	78,710.00	(45,945.94)
Capital Outlay	38,832.50	-	-	-
Reimbursed Expense	(45,562.10)	(2,508.00)	-	(2,508.00)
Total Sheriff	505,042.25	476,945.89	426,966.00	49,979.89

ELK COUNTY, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Emergency Preparedness				
Personal Services	\$ 33,011.68	\$ 25,827.85	\$ 29,640.00	\$ (3,812.15)
Contractual Services	1,032.95	1,801.91	3,000.00	(1,198.09)
Commodities	1,437.01	838.60	2,730.00	(1,891.40)
Capital Outlay	-	-	600.00	(600.00)
Total Emergency Preparedness	<u>35,481.64</u>	<u>28,468.36</u>	<u>35,970.00</u>	<u>(7,501.64)</u>
Total Public Safety	<u>540,523.89</u>	<u>505,414.25</u>	<u>462,936.00</u>	<u>42,478.25</u>
Health				
Coroner				
Contractual Services	6,154.89	7,167.99	12,000.00	(4,832.01)
Agriculture				
Agriculture Appropriation				
Fair	5,000.00	5,000.00	5,000.00	-
Sanitation				
Recycling				
Personal Services	13,286.34	13,722.74	13,000.00	722.74
Contractual Services	859.76	3,823.18	2,400.00	1,423.18
Commodities	1,256.80	471.29	3,250.00	(2,778.71)
Capital Outlay	-	-	5,600.00	(5,600.00)
Total Recycling	<u>15,402.90</u>	<u>18,017.21</u>	<u>24,250.00</u>	<u>(6,232.79)</u>
Social Services for Aged & Poor				
Child Advocacy	-	-	1,000.00	(1,000.00)
CASA	-	-	1,000.00	(1,000.00)
Total Social Services for Aged & Poor	<u>-</u>	<u>-</u>	<u>2,000.00</u>	<u>(2,000.00)</u>
Operating Transfers to				
Special Equipment Reserve Fund	-	11,400.00	-	11,400.00
Total Expenditures	<u>1,415,584.28</u>	<u>1,498,775.56</u>	<u>\$ 2,272,742.00</u>	<u>\$ (773,966.44)</u>
Receipts Over(Under) Expenditures	475,359.43	(58,027.23)		
Unencumbered Cash, Beginning	<u>783,588.40</u>	<u>1,258,947.83</u>		
Unencumbered Cash, Ending	<u>\$ 1,258,947.83</u>	<u>\$ 1,200,920.60</u>		

ELK COUNTY, KANSAS
AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 75,684.97	\$ 109,571.67	\$ 113,199.00	\$ (3,627.33)
Delinquent Tax	1,966.47	1,656.87	1,765.00	(108.13)
Motor Vehicle Tax	8,233.05	8,037.50	7,563.00	474.50
Recreational Vehicle Tax	131.83	117.40	121.00	(3.60)
16/20 M Truck Tax	1,976.07	1,660.88	1,523.00	137.88
Commercial Vehicle Tax	504.83	423.58	451.00	(27.42)
Watercraft Tax	-	-	38.00	(38.00)
Rental Excise Tax	0.32	0.71	-	0.71
In Lieu of Tax	99.92	104.25	200.00	(95.75)
Neighborhood Revitalization Rebates	(32.23)	(23.20)	(22.00)	(1.20)
Intergovernmental				
State Grants	-	1,150.00	-	1,150.00
Licenses, Fees, and Permits				
Service Fees	137,156.74	130,819.84	125,000.00	5,819.84
Other Receipts				
Miscellaneous	3,423.26	3,998.33	-	3,998.33
Total Receipts	229,145.23	257,517.83	\$ 249,838.00	\$ 7,679.83
Expenditures				
Public Safety				
Personal Services	209,150.41	215,674.54	\$ 215,000.00	\$ 674.54
Contractual Services	13,436.07	19,089.27	13,000.00	6,089.27
Commodities	17,803.82	24,824.85	44,500.00	(19,675.15)
Capital Outlay	29,862.60	-	-	-
Reimbursed Expense	(3,151.81)	(3,728.44)	-	(3,728.44)
Total Expenditures	267,101.09	255,860.22	\$ 272,500.00	\$ (16,639.78)
Receipts Over(Under) Expenditures	(37,955.86)	1,657.61		
Unencumbered Cash, Beginning	65,421.12	27,465.26		
Unencumbered Cash, Ending	\$ 27,465.26	\$ 29,122.87		

ELK COUNTY, KANSAS
CONSERVATION DISTRICT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 9,415.70	\$ 10,989.92	\$ 11,348.00	\$ (358.08)
Delinquent Tax	240.67	198.92	177.00	21.92
Motor Vehicle Tax	882.07	999.99	941.00	58.99
Recreational Vehicle Tax	14.18	14.64	15.00	(0.36)
16/20 M Truck Tax	236.52	177.96	189.00	(11.04)
Commerical Vehicle Tax	54.06	52.70	56.00	(3.30)
Watercraft Tax	-	-	5.00	(5.00)
Rental Excise Tax	0.04	0.08	-	0.08
In Lieu of Tax	12.43	10.46	-	10.46
Neighborhood Revitalization Rebates	(4.01)	(2.32)	(2.00)	(0.32)
Total Receipts	10,851.66	12,442.35	\$ 12,729.00	\$ (286.65)
Expenditures				
Agriculture				
Contractual Services	12,000.00	12,000.00	\$ 12,000.00	\$ -
Total Expenditures	12,000.00	12,000.00	\$ 12,000.00	\$ -
Receipts Over(Under) Expenditures	(1,148.34)	442.35		
Unencumbered Cash, Beginning	1,320.40	172.06		
Unencumbered Cash, Ending	\$ 172.06	\$ 614.41		

ELK COUNTY, KANSAS
DIRECT ELECTION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 29,576.41	\$ 49,757.32	\$ 51,404.00	\$ (1,646.68)
Delinquent Tax	733.44	618.60	804.00	(185.40)
Motor Vehicle Tax	2,154.75	3,140.53	2,956.00	184.53
Recreational Vehicle Tax	34.42	45.86	47.00	(1.14)
16/20 M Truck Tax	895.94	434.61	595.00	(160.39)
Commerical Vehicle Tax	132.11	165.51	176.00	(10.49)
Watercraft Tax	-	-	15.00	(15.00)
Rental Excise Tax	0.08	0.28	-	0.28
In Lieu of Tax	39.04	47.34	-	47.34
Neighborhood Revitalization Rebates	(12.60)	(10.54)	(10.00)	(0.54)
Total Receipts	33,553.59	54,199.51	\$ 55,987.00	\$ (1,787.49)
Expenditures				
General Government				
Personal Services	19,588.33	27,107.19	\$ 20,192.00	\$ 6,915.19
Contractual Services	9,408.32	16,321.60	25,000.00	(8,678.40)
Commodities	3,206.49	3,033.26	5,000.00	(1,966.74)
Reimbursed Expense	-	(480.00)	-	(480.00)
Operational Transfer to:				
Special Equiptment Reserve Fund	-	-	5,000.00	(5,000.00)
Total Expenditures	32,203.14	45,982.05	\$ 55,192.00	\$ (9,209.95)
Receipts Over(Under) Expenditures	1,350.45	8,217.46		
Unencumbered Cash, Beginning	2,632.14	3,982.59		
Unencumbered Cash, Ending	<u>\$ 3,982.59</u>	<u>\$ 12,200.05</u>		

ELK COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	\$ 116.80	\$ 10.88	\$ -	\$ 10.88
Total Receipts	116.80	10.88	\$ -	\$ 10.88
Expenditures				
Economic Development				
Contractual Services	-	16.69	\$ 45,181.00	\$ (45,164.31)
Total Expenditures	-	16.69	\$ 45,181.00	\$ (45,164.31)
Receipts Over(Under) Expenditures	116.80	(5.81)		
Unencumbered Cash, Beginning	45,181.01	45,297.81		
Unencumbered Cash, Ending	\$ 45,297.81	\$ 45,292.00		

ELK COUNTY, KANSAS
EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 673,466.56	\$ 674,436.81	\$ 696,777.00	\$ (22,340.19)
Delinquent Tax	19,120.81	14,790.74	10,830.00	3,960.74
Motor Vehicle Tax	72,012.56	71,517.98	67,319.00	4,198.98
Recreational Vehicle Tax	1,152.29	1,044.32	1,075.00	(30.68)
16/20 M Truck Tax	18,069.97	14,527.48	13,553.00	974.48
Commerical Vehicle Tax	4,415.75	3,769.05	4,016.00	(246.95)
Watercraft Tax	-	-	340.00	(340.00)
Rental Excise Tax	2.78	6.29	-	6.29
In Lieu of Tax	889.11	641.70	-	641.70
Neighborhood Revitalization Rebates	(286.79)	(142.81)	(135.00)	(7.81)
Other Receipts				
Miscellaneous	1,369.00	-	-	-
Total Receipts	790,212.04	780,591.56	\$ 793,775.00	\$ (13,183.44)
Expenditures				
Employee Benefits				
Health Insurance	504,819.42	535,356.68	\$ 650,000.00	\$ (114,643.32)
KPERS	132,854.25	145,270.51	155,000.00	(9,729.49)
Life Insurance	3,437.14	3,417.00	3,150.00	267.00
Social Security	118,685.24	124,146.28	125,000.00	(853.72)
Unemployment	1,198.76	1,306.22	17,000.00	(15,693.78)
Workmen's Compensation	45,878.93	38,167.00	90,000.00	(51,833.00)
Reimbursed Expense	(10,507.27)	(506.69)	-	(506.69)
Total Expenditures	796,366.47	847,157.00	\$ 1,040,150.00	\$ (192,993.00)
Receipts Over(Under) Expenditures	(6,154.43)	(66,565.44)		
Unencumbered Cash, Beginning	517,635.00	511,480.57		
Unencumbered Cash, Ending	\$ 511,480.57	\$ 444,915.13		

ELK COUNTY, KANSAS
HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 24,866.52	\$ 34,708.93	\$ 35,857.00	\$ (1,148.07)
Delinquent Tax	658.52	535.04	559.00	(23.96)
Motor Vehicle Tax	2,605.54	2,640.47	2,484.00	156.47
Recreational Vehicle Tax	41.74	38.54	40.00	(1.46)
16/20 M Truck Tax	570.94	525.64	500.00	25.64
Commerical Vehicle Tax	159.80	139.17	148.00	(8.83)
Watercraft Tax	-	-	13.00	(13.00)
Rental Excise Tax	0.10	0.24	-	0.24
In Lieu of Tax	32.83	33.02	100.00	(66.98)
Neighborhood Revitalization Rebates	(10.58)	(7.35)	(7.00)	(0.35)
Intergovernmental				
Federal Grants	16,943.92	16,393.67	7,500.00	8,893.67
State Grant	12,055.00	11,935.64	-	11,935.64
Licenses, Fees, and Permits				
Service Fees	12,737.97	12,406.38	8,000.00	4,406.38
Total Receipts	70,662.30	79,349.39	\$ 55,194.00	\$ 24,155.39
Expenditures				
Health				
Personal Services	54,697.56	59,077.95	\$ 68,000.00	\$ (8,922.05)
Contractual Services	5,842.66	6,941.06	1,500.00	5,441.06
Commodities	32,602.76	32,761.22	29,100.00	3,661.22
Reimbursed Expense	(32,131.13)	(32,913.25)	(22,000.00)	(10,913.25)
Total Expenditures	61,011.85	65,866.98	\$ 76,600.00	\$ (10,733.02)
Receipts Over(Under) Expenditures	9,650.45	13,482.41		
Unencumbered Cash, Beginning	51,563.35	61,213.80		
Unencumbered Cash, Ending	\$ 61,213.80	\$ 74,696.21		

ELK COUNTY, KANSAS
HISTORICAL SOCIETY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 796.66	\$ 932.61	\$ 948.00	\$ (15.39)
Delinquent Tax	19.94	16.73	15.00	1.73
Motor Vehicle Tax	73.61	84.69	78.00	6.69
Recreational Vehicle Tax	1.15	1.24	1.00	0.24
16/20 M Truck Tax	19.36	14.78	16.00	(1.22)
Commerical Vehicle Tax	4.52	4.46	5.00	(0.54)
In Lieu of Tax	1.05	0.89	-	0.89
Neighborhood Revitalization Rebates	(0.34)	(0.19)	-	(0.19)
Total Receipts	915.95	1,055.21	\$ 1,063.00	\$ (7.79)
Expenditures				
Culture and Recreation				
Contractual Services	1,000.00	1,000.00	\$ 1,000.00	\$ -
Total Expenditures	1,000.00	1,000.00	\$ 1,000.00	\$ -
Receipts Over(Under) Expenditures	(84.05)	55.21		
Unencumbered Cash, Beginning	108.63	24.58		
Unencumbered Cash, Ending	\$ 24.58	\$ 79.79		

ELK COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 26,339.82	\$ 30,222.19	\$ 31,200.00	\$ (977.81)
Delinquent Tax	664.33	553.74	486.00	67.74
Motor Vehicle Tax	2,438.56	2,796.82	2,631.00	165.82
Recreational Vehicle Tax	39.04	40.85	42.00	(1.15)
16/20 M Truck Tax	653.61	491.92	530.00	(38.08)
Commerical Vehicle Tax	149.51	147.39	157.00	(9.61)
Rental Excise Tax	0.09	0.25	13.00	(12.75)
In Lieu of Tax	34.77	28.75	-	28.75
Neighborhood Revitalization Rebates	(11.22)	(6.40)	(6.00)	(0.40)
Total Receipts	30,308.51	34,275.51	\$ 35,053.00	\$ (777.49)
Expenditures				
Health				
Contractual Services	33,000.00	34,754.27	\$ 33,000.00	\$ 1,754.27
Total Expenditures	33,000.00	34,754.27	\$ 33,000.00	\$ 1,754.27
Receipts Over(Under) Expenditures	(2,691.49)	(478.76)		
Unencumbered Cash, Beginning	3,170.25	478.76		
Unencumbered Cash, Ending	\$ 478.76	\$ -		

ELK COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 18,252.02	\$ 21,072.36	\$ 21,747.00	\$ (674.64)
Delinquent Tax	456.70	383.42	339.00	44.42
Motor Vehicle Tax	1,688.00	1,938.23	1,823.00	115.23
Recreational Vehicle Tax	26.96	28.28	29.00	(0.72)
16/20 M Truck Tax	452.18	340.52	367.00	(26.48)
Commerical Vehicle Tax	103.52	102.17	109.00	(6.83)
Watercraft Tax	-	-	9.00	(9.00)
Rental Excise Tax	0.06	0.16	-	0.16
In Lieu of Tax	24.10	20.05	-	20.05
Neighborhood Revitalization Rebates	(7.78)	(4.46)	(4.00)	(0.46)
Total Receipts	20,995.76	23,880.73	\$ 24,419.00	\$ (538.27)
Expenditures				
Health				
Contractual Services	23,000.00	24,188.83	\$ 23,000.00	\$ 1,188.83
Total Expenditures	23,000.00	24,188.83	\$ 23,000.00	\$ 1,188.83
Receipts Over(Under) Expenditures	(2,004.24)	(308.10)		
Unencumbered Cash, Beginning	2,312.34	308.10		
Unencumbered Cash, Ending	\$ 308.10	\$ -		

ELK COUNTY, KANSAS
NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 42,998.62	\$ 150,508.62	\$ 155,489.00	\$ (4,980.38)
Delinquent Tax	875.23	889.43	2,435.00	(1,545.57)
Motor Vehicle Tax	3,911.03	4,565.96	4,297.00	268.96
Recreational Vehicle Tax	62.61	66.63	69.00	(2.37)
16/20 M Truck Tax	768.75	789.01	865.00	(75.99)
Commerical Vehicle Tax	239.84	240.67	256.00	(15.33)
Watercraft Tax	-	-	22.00	(22.00)
Rental Excise Tax	0.15	0.40	-	0.40
In Lieu of Tax	56.76	143.20	-	143.20
Neighborhood Revitalization Rebates	(18.31)	(31.87)	(30.00)	(1.87)
Total Receipts	48,894.68	157,172.05	\$ 163,403.00	\$ (6,230.95)
Expenditures				
Agriculture				
Personal Services	4,267.29	73,250.32	\$ 89,000.00	\$ (15,749.68)
Contractual Services	3,498.32	2,935.29	16,600.00	(13,664.71)
Commodities	115,087.41	108,522.24	105,400.00	3,122.24
Reimbursed Expense	(73,474.20)	(72,135.36)	(50,000.00)	(22,135.36)
Total Expenditures	49,378.82	112,572.49	\$ 161,000.00	\$ (48,427.51)
Receipts Over(Under) Expenditures	(484.14)	44,599.56		
Unencumbered Cash, Beginning	6,369.00	5,884.86		
Unencumbered Cash, Ending	\$ 5,884.86	\$ 50,484.42		

ELK COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 1,006,954.07	\$ 1,210,751.68	\$ 1,250,835.00	\$ (40,083.32)
Delinquent Tax	25,614.36	21,422.29	19,483.00	1,939.29
Motor Vehicle Tax	102,065.04	106,930.85	100,654.00	6,276.85
Recreational Vehicle Tax	1,633.25	1,561.49	1,608.00	(46.51)
16/20 M Truck Tax	23,802.57	20,590.12	20,265.00	325.12
Commerical Vehicle Tax	6,258.54	5,635.36	6,005.00	(369.64)
Watercraft Tax	-	-	509.00	(509.00)
Rental Excise Tax	3.94	9.42	-	9.42
In Lieu of Tax	251,329.37	251,151.97	251,300.00	(148.03)
Neighborhood Revitalization Rebates	(428.79)	(256.38)	(242.00)	(14.38)
Intergovernmental				
Federal Grants	38,053.53	9,185.20	-	9,185.20
State Grants	-	890.83	-	890.83
Connecting Links	76,541.21	82,866.76	-	82,866.76
Special City & County Highway	181,455.83	184,675.32	184,373.00	302.32
Equalization and Adjustment	12,239.84	11,462.20	-	11,462.20
Licenses, Fees, and Permits				
Service Fees	475.00	200.00	-	200.00
Other Receipts				
Insurance Proceeds	47,500.00	-	-	-
Miscellaneous	22,319.33	-	-	-
Total Receipts	1,795,817.09	1,907,077.11	\$ 1,834,790.00	\$ 72,287.11
Expenditures				
Public Works				
Maintenance				
Personal Services	477,874.44	425,345.72	\$ 408,080.00	\$ 17,265.72
Contractual Services	193,187.65	415,142.04	166,000.00	249,142.04
Commodities	974,328.57	825,445.90	924,000.00	(98,554.10)
Capital Outlay	69,300.12	93,452.00	326,000.00	(232,548.00)
Reimbursed Expense	(7,233.99)	(40,380.40)	(6,000.00)	(34,380.40)
Total Maintenance	1,707,456.79	1,719,005.26	1,818,080.00	(99,074.74)

ELK COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to				
Road Equipment Reserve Fund	\$ -	\$ 130,000.00	\$ -	\$ 130,000.00
Total Certified Budget			1,818,080.00	30,925.26
Adjustments for Qualifying Budget Credits			92,942.79	(92,942.79)
Total Expenditures	1,707,456.79	1,849,005.26	\$ 1,911,022.79	\$ (62,017.53)
Receipts Over(Under) Expenditures	88,360.30	58,071.85		
Unencumbered Cash, Beginning	(44,815.62)	43,544.68		
Unencumbered Cash, Ending	\$ 43,544.68	\$ 101,616.53		

ELK COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 99,585.62	\$ 102,410.92	\$ 104,840.00	\$ (2,429.08)
Delinquent Tax	1,484.87	1,490.41	801.00	689.41
Motor Vehicle Tax	7,916.79	7,990.47	7,333.00	657.47
Recreational Vehicle Tax	122.48	107.72	122.00	(14.28)
16/20 M Truck Tax	2,419.50	2,361.32	2,413.00	(51.68)
Commercial Vehicle Tax	508.06	395.73	450.00	(54.27)
Other Receipts				
Miscellaneous	974.00	10.50	51.00	(40.50)
Total Receipts	113,011.32	114,767.07	\$ 116,010.00	\$ (1,242.93)
Expenditures				
Public Safety				
Personal Services	20,786.72	19,817.01	\$ 20,000.00	\$ (182.99)
Contractual Services	28,833.97	24,425.51	18,000.00	6,425.51
Commodities	41,321.93	25,706.45	48,893.00	(23,186.55)
Capital Outlay	-	-	1,316.00	(1,316.00)
Total Public Safety	90,942.62	69,948.97	88,209.00	(18,260.03)
Operating Transfers to				
Special Rural Fire Equipment Fund	13,000.00	35,000.00	27,000.00	8,000.00
Total Expenditures	103,942.62	104,948.97	\$ 115,209.00	\$ (10,260.03)
Receipts Over(Under) Expenditures	9,068.70	9,818.10		
Unencumbered Cash, Beginning	2,776.24	11,844.94		
Unencumbered Cash, Ending	\$ 11,844.94	\$ 21,663.04		

ELK COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 43,336.46	\$ 49,252.76	\$ 50,871.00	\$ (1,618.24)
Delinquent Tax	1,083.32	908.04	793.00	115.04
Motor Vehicle Tax	3,997.32	4,601.77	4,330.00	271.77
Recreational Vehicle Tax	63.93	67.14	69.00	(1.86)
16/20 M Truck Tax	1,059.23	806.49	872.00	(65.51)
Commerical Vehicle Tax	245.14	242.53	258.00	(15.47)
Watercraft Tax	-	-	22.00	(22.00)
Rental Excise Tax	0.15	0.41	-	0.41
In Lieu of Tax	57.21	46.86	-	46.86
Neighborhood Revitalization Rebates	(18.46)	(10.43)	(10.00)	(0.43)
Total Receipts	49,824.30	55,915.57	\$ 57,205.00	\$ (1,289.43)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	53,274.22	57,304.10	\$ 53,920.00	\$ 3,384.10
Total Expenditures	53,274.22	57,304.10	\$ 53,920.00	\$ 3,384.10
Receipts Over(Under) Expenditures	(3,449.92)	(1,388.53)		
Unencumbered Cash, Beginning	4,838.45	1,388.53		
Unencumbered Cash, Ending	\$ 1,388.53	\$ -		

ELK COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 7,263.32	\$ 8,702.64	\$ 6,795.00	\$ 1,907.64
Total Receipts	7,263.32	8,702.64	\$ 6,795.00	\$ 1,907.64
Expenditures				
Health				
Contractual Services	8,002.47	7,665.13	\$ 7,534.00	\$ 131.13
Total Expenditures	8,002.47	7,665.13	\$ 7,534.00	\$ 131.13
Receipts Over(Under) Expenditures	(739.15)	1,037.51		
Unencumbered Cash, Beginning	739.15	-		
Unencumbered Cash, Ending	\$ -	\$ 1,037.51		

ELK COUNTY, KANSAS
SPECIAL BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 48,260.14	\$ 82,122.32	\$ 84,818.00	\$ (2,695.68)
Delinquent Tax	1,191.02	1,029.66	1,324.00	(294.34)
Motor Vehicle Tax	5,069.54	5,124.82	4,824.00	300.82
Recreational Vehicle Tax	81.08	74.78	77.00	(2.22)
16/20 M Truck Tax	1,046.16	1,022.73	971.00	51.73
Commerical Vehicle Tax	310.84	270.09	288.00	(17.91)
Watercraft Tax	-	-	24.00	(24.00)
Rental Excise Tax	0.20	0.46	-	0.46
In Lieu of Tax	63.71	78.13	-	78.13
Neighborhood Revitalization Rebates	(20.55)	(17.38)	(16.00)	(1.38)
Total Receipts	56,002.14	89,705.61	\$ 92,310.00	\$ (2,604.39)
Expenditures				
Public Works				
Contractual Services	12,899.57	73,065.87	\$ -	\$ 73,065.87
Commodities	104,912.90	-	-	-
Capital Outlay	-	-	241,500.00	(241,500.00)
Total Expenditures	117,812.47	73,065.87	\$ 241,500.00	\$ (168,434.13)
Receipts Over(Under) Expenditures	(61,810.33)	16,639.74		
Unencumbered Cash, Beginning	94,755.16	32,944.83		
Unencumbered Cash, Ending	\$ 32,944.83	\$ 49,584.57		

ELK COUNTY, KANSAS
SPECIAL BUILDING FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from Special Equipment Reserve Fund	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,880.11	1,880.11
Unencumbered Cash, Ending	\$ 1,880.11	\$ 1,880.11

ELK COUNTY, KANSAS
SPECIAL LIABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 21,173.41	\$ 20,492.52	\$ 21,165.00	\$ (672.48)
Delinquent Tax	538.11	443.92	329.00	114.92
Motor Vehicle Tax	1,911.44	2,248.40	2,115.00	133.40
Recreational Vehicle Tax	30.56	32.91	34.00	(1.09)
16/20 M Truck Tax	542.18	385.58	426.00	(40.42)
Commerical Vehicle Tax	117.21	118.44	126.00	(7.56)
Watercraft Tax	-	-	11.00	(11.00)
Rental Excise Tax	0.07	0.20	-	0.20
In Lieu of Tax	27.95	19.50	-	19.50
Neighborhood Revitalization Rebates	(9.01)	(4.34)	(4.00)	(0.34)
Total Receipts	24,331.92	23,737.13	\$ 24,202.00	\$ (464.87)
Expenditures				
General Government				
Contractual Services	24,194.00	26,455.70	\$ 35,000.00	\$ (8,544.30)
Total Expenditures	24,194.00	26,455.70	\$ 35,000.00	\$ (8,544.30)
Receipts Over(Under) Expenditures	137.92	(2,718.57)		
Unencumbered Cash, Beginning	22,110.53	22,248.45		
Unencumbered Cash, Ending	\$ 22,248.45	\$ 19,529.88		

ELK COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 7,263.31	\$ 8,702.66	\$ 6,795.00	\$ 1,907.66
Total Receipts	7,263.31	8,702.66	\$ 6,795.00	\$ 1,907.66
Expenditures				
Culture and Recreation				
Contractual Services	7,743.00	7,534.00	\$ 7,534.00	\$ -
Total Expenditures	7,743.00	7,534.00	\$ 7,534.00	\$ -
Receipts Over(Under) Expenditures	(479.69)	1,168.66		
Unencumbered Cash, Beginning	739.15	259.46		
Unencumbered Cash, Ending	\$ 259.46	\$ 1,428.12		

ELK COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from General Fund	\$ -	\$ 11,400.00
Total Receipts	-	11,400.00
Expenditures		
General Government		
Contractual Services	-	1,100.00
Capital Outlay	11,582.78	19,874.73
Total Expenditures and Transfers	11,582.78	20,974.73
Receipts Over(Under) Expenditures	(11,582.78)	(9,574.73)
Unencumbered Cash, Beginning	137,519.74	125,936.96
Unencumbered Cash, Ending	<u>\$ 125,936.96</u>	<u>\$ 116,362.23</u>

ELK COUNTY, KANSAS
SPECIAL RURAL FIRE EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from Rural Fire District No. 1 Fund	\$ 13,000.00	\$ 35,000.00
Total Receipts	13,000.00	35,000.00
Expenditures		
Public Safety Capital Outlay	24,844.69	9,897.25
Total Expenditures	24,844.69	9,897.25
Receipts Over(Under) Expenditures	(11,844.69)	25,102.75
Unencumbered Cash, Beginning	41,000.00	29,155.31
Unencumbered Cash, Ending	\$ 29,155.31	\$ 54,258.06

ELK COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 49,998.20	\$ 49,978.40	\$ 45,000.00	\$ 4,978.40
Use of Money and Property				
Interest on Investments	393.78	1,076.63	-	1,076.63
Other Receipts				
Miscellaneous	-	1,121.68	-	1,121.68
Total Receipts	50,391.98	52,176.71	\$ 45,000.00	\$ 7,176.71
Expenditures				
Public Safety				
Contractual Services	15,099.19	15,847.66	\$ 25,000.00	\$ (9,152.34)
Capital Outlay	40,400.00	49,033.67	139,175.00	(90,141.33)
Total Expenditures	55,499.19	64,881.33	\$ 164,175.00	\$ (99,293.67)
Receipts Over(Under) Expenditures	(5,107.21)	(12,704.62)		
Unencumbered Cash, Beginning	119,175.69	114,068.48		
Unencumbered Cash, Ending	<u>\$ 114,068.48</u>	<u>\$ 101,363.86</u>		

ELK COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ -	\$ 175.00
Licenses, Fees, and Permits		
Officer Fees	27,318.00	27,517.00
Other Receipts		
Miscellaneous	664.61	208.50
Total Cash Receipts	27,982.61	27,900.50
Expenditures		
General Government		
Personal Services	19,373.61	25,052.70
Contractual Services	1,279.31	708.88
Commodities	2,341.64	4,397.30
Reimbursed Expense	(151.00)	-
Total General Government	22,843.56	30,158.88
Operating Transfers to General Fund		
	2,798.88	-
Total Expenditures	25,642.44	30,158.88
Receipts Over(Under) Expenditures	2,340.17	(2,258.38)
Unencumbered Cash, Beginning	2,798.88	5,139.05
Unencumbered Cash, Ending	\$ 5,139.05	\$ 2,880.67

ELK COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 755.00	\$ 753.00
Total Receipts	755.00	753.00
Expenditures		
General Government		
Personal Services	407.44	-
Total Expenditures	407.44	-
Receipts Over(Under) Expenditures	347.56	753.00
Unencumbered Cash, Beginning	1,183.81	1,531.37
Unencumbered Cash, Ending	\$ 1,531.37	\$ 2,284.37

ELK COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 755.00	\$ 753.00
Total Receipts	755.00	753.00
Expenditures		
General Government		
Contractual Services	33.25	33.25
Total Expenditures	33.25	33.25
Receipts Over(Under) Expenditures	721.75	719.75
Unencumbered Cash, Beginning	1,035.21	1,756.96
Unencumbered Cash, Ending	\$ 1,756.96	\$ 2,476.71

ELK COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,020.00	\$ 3,012.00
Total Receipts	3,020.00	3,012.00
Expenditures		
General Government		
Personal Services	1,971.87	5,885.72
Contractual Services	33.25	33.25
Total Expenditures	2,005.12	5,918.97
Receipts Over(Under) Expenditures	1,014.88	(2,906.97)
Unencumbered Cash, Beginning	24,967.76	25,982.64
Unencumbered Cash, Ending	\$ 25,982.64	\$ 23,075.67

ELK COUNTY, KANSAS
SHERIFF'S EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,258.00	\$ 3,533.00
Total Receipts	3,258.00	3,533.00
Expenditures		
Public Safety		
Commodities	3,015.00	-
Capital Outlay	1,065.00	4,746.93
Total Expenditures	4,080.00	4,746.93
Receipts Over(Under) Expenditures	(822.00)	(1,213.93)
Unencumbered Cash, Beginning	7,758.77	6,936.77
Unencumbered Cash, Ending	\$ 6,936.77	\$ 5,722.84

ELK COUNTY, KANSAS
ROAD EQUIPMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from Road and Bridge Fund	\$ -	\$ 130,000.00
Total Receipts	-	130,000.00
Expenditures		
Public Works Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	130,000.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 130,000.00

ELK COUNTY, KANSAS
CDBG MICRO LOAN FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	\$ 143.64	\$ 195.53
Loan Repayment	5,458.82	-
Total Receipts	5,602.46	195.53
Expenditures		
Economic Development		
Contractual Services	-	382.12
Total Expenditures and Transfers	-	382.12
Receipts Over(Under) Expenditures	5,602.46	(186.59)
Unencumbered Cash, Beginning	72,652.97	78,255.43
Unencumbered Cash, Ending	\$ 78,255.43	\$ 78,068.84

ELK COUNTY, KANSAS
FEMA GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	15.73	15.73
Unencumbered Cash, Ending	\$ 15.73	\$ 15.73

ELK COUNTY, KANSAS
EMERGENCY PREPAREDNESS PLANNING GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ 5,939.00
Total Receipts	-	5,939.00
Expenditures		
General Government		
Contractual Services	641.24	477.64
Commodities	8,500.00	4,421.03
Reimbursed Expense	(35.83)	-
Total Expenditures	9,105.41	4,898.67
Receipts Over(Under) Expenditures	(9,105.41)	1,040.33
Unencumbered Cash, Beginning	11,864.62	2,759.21
Unencumbered Cash, Ending	\$ 2,759.21	\$ 3,799.54

ELK COUNTY, KANSAS
DIVERSION FEES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,250.00	\$ 2,035.00
Total Receipts	1,250.00	2,035.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	1,250.00	2,035.00
Unencumbered Cash, Beginning	9,653.62	10,903.62
Unencumbered Cash, Ending	\$ 10,903.62	\$ 12,938.62

ELK COUNTY, KANSAS
OTHER GRANTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Financial Assistance	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	29,187.85	29,187.85
Unencumbered Cash, Ending	\$ 29,187.85	\$ 29,187.85

ELK COUNTY, KANSAS
SOLID WASTE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ -	\$ -	\$ 7,000.00	\$ (7,000.00)
Total Receipts	-	-	\$ 7,000.00	\$ (7,000.00)
Expenditures				
Sanitation				
Capital Outlay	-	-	\$ 14,000.00	\$ (14,000.00)
Residual Transfers to General Fund	97,189.22	-	-	-
Total Expenditures	97,189.22	-	\$ 14,000.00	\$ (14,000.00)
Receipts Over(Under) Expenditures	(97,189.22)	-		
Unencumbered Cash, Beginning	97,189.22	-		
Unencumbered Cash, Ending	\$ -	\$ -		

ELK COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 928.00	\$ 1,296.00
Total Receipts	<u>928.00</u>	<u>1,296.00</u>
Expenditures		
General Government		
Contractual Services	<u>1,731.38</u>	<u>589.00</u>
Total Expenditures	<u>1,731.38</u>	<u>589.00</u>
Receipts Over(Under) Expenditures	(803.38)	707.00
Unencumbered Cash, Beginning	<u>1,145.00</u>	<u>341.62</u>
Unencumbered Cash, Ending	<u>\$ 341.62</u>	<u>\$ 1,048.62</u>

ELK COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 162.50	\$ 445.50
Other Receipts		
Sale of Surplus Property	7,277.50	-
Total Receipts	7,440.00	445.50
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	7,440.00	445.50
Unencumbered Cash, Beginning	2,308.22	9,748.22
Unencumbered Cash, Ending	\$ 9,748.22	\$ 10,193.72

ELK COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 50.00	\$ -
Total Receipts	50.00	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	50.00	-
Unencumbered Cash, Beginning	2,399.66	2,449.66
Unencumbered Cash, Ending	\$ 2,449.66	\$ 2,449.66

ELK COUNTY, KANSAS
FISH AND GAME PROSECUTING FEE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Culture and Recreation		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	175.00	175.00
Unencumbered Cash, Ending	\$ 175.00	\$ 175.00

ELK COUNTY, KANSAS
RURAL FIRE DISTRICT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	\$ 15.78	\$ 12.35
Other Receipts		
Donations	150.00	500.00
Total Receipts	165.78	512.35
Expenditures		
Public Safety		
Contractual Services	233.34	266.66
Total Expenditures	233.34	266.66
Receipts Over(Under) Expenditures	(67.56)	245.69
Unencumbered Cash, Beginning	5,853.89	5,786.33
Unencumbered Cash, Ending	\$ 5,786.33	\$ 6,032.02

ELK COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Elk Falls City - General	\$ -	\$ 7,924.33	\$ 7,924.33	\$ -
Grenola City - General	-	71,678.70	71,678.70	-
Grenola City - Library	-	3,454.75	3,454.75	-
Grenola City - Specials	-	960.00	960.00	-
Howard City - General	-	106,626.76	106,626.76	-
Howard City - Employee Benefit	-	11,993.84	11,993.84	-
Howard City - Special Liability	-	1,116.87	1,116.87	-
Howard City - Library	-	33,171.22	33,171.22	-
Howard City - Emergency Equipment	-	7,675.26	7,675.26	-
Longton City - General	-	60,833.74	60,833.74	-
Longton City - Bond	-	21,754.12	21,754.12	-
Longton City - Library	-	7,336.81	7,336.81	-
Longton City - Utility Specials	-	600.00	600.00	-
Moline City - General	-	72,337.39	72,337.39	-
Moline City - Special Liability	-	10,816.75	10,816.75	-
Moline City - Employee Benefits	-	16,567.68	16,567.68	-
Moline City - Bond	-	7,620.32	7,620.32	-
Moline City - Library	-	9,726.40	9,726.40	-
Subtotal Cities	-	452,194.94	452,194.94	-
Townships:				
Elk Falls Township - General	-	876.63	876.63	-
Greenfield Township - General	-	6,242.71	6,242.71	-
Painterhood Township - General	-	546.76	546.76	-
Subtotal Townships	-	7,666.10	7,666.10	-
Schools:				
USD No. 205 - General	-	1,156.04	1,156.04	-
USD No. 205 - Capital Outlay	(0.30)	483.34	485.30	(2.26)
USD No. 205 - Supplemental General	(1.02)	1,302.51	1,307.17	(5.68)
USD No. 282 - General	-	271,474.93	271,474.93	-
USD No. 282 - Supplemental General	-	484,953.19	484,953.19	-
USD No. 282 - Capital Outlay	-	71,638.31	71,638.31	-
USD No. 283 - General	-	107,117.86	107,117.86	-
USD No. 283 - Capital Outlay	-	10,437.88	10,437.88	-
USD No. 283 - Bond and Interest	-	58,747.92	58,747.92	-
USD No. 283 - Supplemental General	-	151,618.61	151,618.61	-
USD No. 389 - General	-	4,888.83	4,888.83	-
USD No. 389 - Bond	-	3,022.15	3,022.15	-
USD No. 389 - Capital Outlay	-	2,432.79	2,432.79	-
USD No. 389 - Recreation	-	975.53	975.53	-
USD No. 389 - Supplemental General	-	6,353.91	6,353.91	-
USD No. 462 - General	-	29,066.51	29,066.51	-
USD No. 462 - Capital Outlay	-	15,947.49	15,947.49	-
USD No. 462 - Recreation	-	1,994.05	1,994.05	-
USD No. 462 - Bond	-	30,555.96	30,555.96	-
USD No. 462 - Supplemental General	-	40,537.82	40,537.82	-
USD No. 484 - General	-	39,956.89	39,956.89	-
USD No. 484 - Bond	-	10,115.46	10,115.46	-
USD No. 484 - Capital Outlay	-	8,792.09	8,792.09	-
USD No. 484 - Supplemental General	-	49,983.51	49,983.51	-
USD No. 484 - Recreation	-	3,523.93	3,523.93	-
Subtotal Schools	(1.32)	1,407,077.51	1,407,084.13	(7.94)

ELK COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cemeteries:				
Elk Falls Cemetery	\$ -	\$ 8,893.21	\$ 8,893.21	\$ -
Piedmont Cemetery	-	1,111.62	1,111.62	-
Longton Cemetery	-	6,393.41	6,393.41	-
Oak Valley Cemetery	-	4,067.72	4,067.72	-
Mt Zion Cemetery	-	1,643.48	1,643.48	-
Greenfield Cemetery	-	12,509.16	12,509.16	-
Cresco Cemetery	-	4,077.37	4,077.37	-
Wildcat Cemetery	-	19,071.18	19,071.18	-
Painterhood Cemetery	-	3,320.71	3,320.71	-
Grace Lawn Cemetery	-	32,702.36	32,702.36	-
Subtotal Cemeteries	-	93,790.22	93,790.22	-
Watershed Districts:				
WS Dist No. 31 - General	-	4,698.40	4,698.40	-
WS Dist No. 34 - General	-	1,634.06	1,634.06	-
WS Dist No. 47 - General	-	52,404.50	52,403.21	1.29
WS Dist No. 59 - General	-	103.81	103.81	-
WS Dist No. 83 - General	-	402.33	402.33	-
WS Dist No. 92 - General	-	660.51	661.46	(0.95)
Subtotal Watershed Districts	-	59,903.61	59,903.27	0.34
Rolling Prairie Extension Service:				
Rolling Prairie Extension Service	-	87,175.34	87,175.34	-
Subtotal Rolling Prairie Extension Service	-	87,175.34	87,175.34	-
Regional Library:				
SEK Library General	-	35,420.03	35,420.03	-
SEK Library Employee Benefits	-	2,061.74	2,061.74	-
Subtotal Regional Library	-	37,481.77	37,481.77	-
Total Subdivisions	(1.32)	2,145,289.49	2,145,295.77	(7.60)
State Funds:				
State Educational Building	-	28,990.90	28,990.90	-
State Institutional Building	-	14,495.43	14,495.43	-
Total State Funds	-	43,486.33	43,486.33	-
Other Agency Funds:				
Health Claims	1.00	157,633.34	120,342.09	37,292.25
Motor Vehicle Licenses	(74.58)	316,567.58	316,493.00	-
Driver License Fees	-	8,773.00	8,773.00	-
Game Licenses	231.50	5,361.50	5,361.50	231.50
Candidate Registration Fees	-	100.00	-	100.00
Cereal Malt Beverage Licenses	250.00	25.00	275.00	-
Heritage Trust	-	1,506.00	1,493.00	13.00
Clerk of Court Release	-	576.00	576.00	-
Sales Tax	-	148,250.88	148,250.88	-
Tax Foreclosure Sale	-	33,150.00	22,827.02	10,322.98
Sheriff	0.54	14,179.68	14,179.68	0.54
District Court	83,880.54	1,160,049.05	203,006.33	1,040,923.26
Law Library	8,879.98	3,457.50	-	12,337.48
Total Other Agency Funds	93,168.98	1,849,629.53	841,577.50	1,101,221.01

ELK COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 3,078,576.07	\$ 4,898,040.97	\$ 4,908,126.54	\$ 3,068,490.50
Delinquent Tax	31,447.23	143,370.93	100,111.01	74,707.15
Motor Vehicle Tax	79,537.92	476,158.62	468,463.65	87,232.89
Recreational Vehicle Tax	1,249.82	7,239.80	7,267.13	1,222.49
Mineral Production Tax	283.37	2,605.29	1,980.31	908.35
In Lieu of Tax	55,532.61	2,051,030.31	955,714.40	1,150,848.52
Commercial Vehicle Tax	287.99	24,248.17	24,386.71	149.45
Neighborhood Revitalization	83.04	590.12	572.41	100.75
Total Distributable Funds:	<u>3,246,998.05</u>	<u>7,603,284.21</u>	<u>6,466,622.16</u>	<u>4,383,660.10</u>
Total Agency Funds	<u>\$ 3,340,165.71</u>	<u>\$ 11,641,689.56</u>	<u>\$ 9,496,981.76</u>	<u>\$ 5,484,873.51</u>

ELK COUNTY, KANSAS
 Reconciliation of 2017 Tax Roll
 For the Year Ended December 31, 2018

County Clerk's Abstract of Taxes Levied		\$ 5,093,284.80
Add: Supplemental Tax Roll		48.24
Deduct: Taxes Abated		<u>(2,426.76)</u>
Tax Roll as Adjusted		<u>\$ 5,090,906.28</u>
County Treasurer's Accounting		
Net Current Tax Collections		\$ 4,918,062.35
Uncollected:		
Personal Property	8,514.97	
Real Estate	158,313.80	
Special Assessments	6,000.00	
State Assessed	<u>15.16</u>	
Total Uncollected		<u>172,843.93</u>
Net Tax Roll		<u>\$ 5,090,906.28</u>



County Commissioners
Elk County, Kansas

In planning and performing our audit of the financial statement of Elk County, Kansas as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Elk County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Elk County's internal control. Accordingly, we do not express an opinion on the effectiveness of Elk County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in Elk County's internal control to be material weaknesses:

Preparation of Financial Statement

Accounting standards states the client must be able to accept responsibility and be able to identify a material misstatement when reviewing the financial statement, including footnotes and supplemental information. This would also include knowing if a required footnote disclosure was missing or not correctly stated. Presently, the County staff does not have the ability to process and prepare the required financial statement, including footnotes. The potential effects of this material weakness could be unrecognized errors on the financial statement. While we recognize that this condition is not unusual for a County your size, it is important that you be aware of this condition for financial reporting purposes. Management and the County Commissioners should continually be aware of the financial reporting of the County and changes in reporting requirements.

Securing the Deposits of Public Funds

K.S.A. 9-1402 requires all public moneys or funds to be secured before any deposit is made. During our testing it was noted that the District Court and Law Library bank accounts at Howard State Bank are under a separate federal identification number than the County's and therefore \$818,057.49 was not covered under securities pledged at December 31, 2018.

Jarred, Gilmore & Phillips, PA
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Equipment Inventory

K.S.A. 19-2687 requires each county in the state, each county officer and head of a department or office to make a personal investigation, inspection and inventory of the kind, amount and location of all personal property owned by said county and located in or under the supervision of such office or department. This should be completed and filed with the County Clerk by December 31 of each year. For a number of years, the Sheriff's department has not complied with the statute. This year, the Rural Fire inventory was not submitted. It has been submitted in prior years, but due to staff turnover at year-end, staff was not aware of the requirement. We suggest that the County Commission review the statute in its entirety and get into compliance.

Payroll

During our audit procedures, it was noted that the County issued bonus checks without withholding any payroll taxes. Any payment of cash is required by IRS rules and regulations to be included in an employee's W-2 earnings. Gifts of noncash nature can be given to an employee without adding it to the W-2 if the noncash gift has a value of under \$25.00. We want to point out the County is legally liable for Federal and State taxes that should have been withheld on these bonuses.

Credit Cards and Charge Accounts

During our testing of County credit cards, we identified some charges on the VISA card, which did not contain adequate supporting documentation. We would like to point out that all disbursements of the County should be supported by a written claim against the County and the County charge cards should not be used for personal use. Unsupported disbursements could be cause for unallowable expenses under current Kansas statutes and deemed for personal use. There were many items that had a personal nature to them purchased with the card and a few restaurant receipts with no detailed receipt. If these are legitimate County expenses, notations should be made to allow approvers and outsiders to know why items of a personal nature were purchased and detail of restaurant receipts should be obtained when eating out.

This communication is intended solely for the information and use of management, County Commissioners, and others within the County, and is not intended to be, and should not be, used by anyone other than these specified parties.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 21, 2019