

REPUBLIC COUNTY, KANSAS

DECEMBER 31, 2018



REPUBLIC COUNTY, KANSAS

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December 31, 2018

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners  
Republic County, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Republic County, Kansas (the County) 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 the financial statement in accordance with the regulatory basis reporting provisions permitted in the Kansas Municipal Audit and Accounting Guide (KMAAG), as described in Note 1, to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis of accounting for preparing the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation 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 KMAAG. Those standards require that 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 the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant 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.

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Brady H. Byrnes, CPA



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 the County on the basis of the financial reporting provisions permitted in KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2018, or changes in net position or cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG, as described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for purposes of analysis and are not a required part of the basic financial statement; however they are required to be presented under the provisions in KMAAG. 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.



Certified Public Accountants

Hutchinson, Kansas  
May 16, 2019

REPUBLIC COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -  
REGULATORY BASIS  
For Year Ended December 31, 2018

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| Funds                           | Beginning<br>Unencumbered<br>Cash Balance | Receipts     | Expenditures | Ending<br>Unencumbered<br>Cash Balance | Add<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash<br>Balance |
|---------------------------------|---|--------------|--------------|--|--|---------------------------|
| GENERAL FUND                    | \$ 1,051,720                              | \$ 2,309,901 | \$ 2,455,062 | \$ 906,559                             | \$ 189,113                                     | \$ 1,095,672              |
| SPECIAL PURPOSE FUNDS           |   |              |              |  |  |                           |
| Road and Bridge                 | 420,188                                   | 3,237,137    | 3,423,606    | 233,719                                | 98,538   | 332,257                   |
| Special Bridge                  | 253,404                                   | 163,043      | 87,940       | 328,507                                | 789  | 329,296                   |
| Noxious Weed                    | 45,345                                    | 60,069       | 66,811       | 38,603                                 | 4,195  | 42,798                    |
| Noxious Weed Capital Outlay     | -   | -            | -            | -                                      | -  | -                         |
| Public Health                   | 188,854                                   | 452,614      | 380,712      | 260,756                                | 5,623  | 266,379                   |
| Employee Benefits               | 816,851                                   | 1,819,331    | 1,673,841    | 962,341                                | -  | 962,341                   |
| Ambulance                       | 133,208                                   | 554,078      | 531,995      | 155,291                                | 29,701   | 184,992                   |
| Special Ambulance Equipment     | 101,743                                   | 136,000      | 88,729       | 149,014                                | 1,000  | 150,014                   |
| Transportation Service          | 63,960                                    | 55,623       | 34,263       | 85,320                                 | 850  | 86,170                    |
| Appraiser's Cost                | 7,708                                     | 118,976      | 108,739      | 17,945                                 | 1,552  | 19,497                    |
| County Building                 | 129,138                                   | 81,442       | 39,474       | 171,106                                | 8,676  | 179,782                   |
| Hospital Maintenance            | 5,081                                     | 474,250      | 459,181      | 20,150                                 | -  | 20,150                    |
| Hospital Sales Tax              | -   | 590,549      | 590,549      | -                                      | -  | -                         |
| Alcohol and Drug Abuse Programs | 6,325                                     | 2,356        | 2,300        | 6,381                                  | -  | 6,381                     |
| Special Parks and Recreation    | 4,820                                     | 1,385        | -            | 6,205                                  | -  | 6,205                     |
| Fire District No. 1             | -   | 31,581       | 31,581       | -                                      | -  | -                         |
| Fire District No. 2             | -   | 10,210       | 10,210       | -                                      | -  | -                         |
| Republic County 911             | 41,004                                    | 50,121       | 31,341       | 59,784                                 | 973  | 60,757                    |
| Special Highway Improvement     | 414,350                                   | 351,252      | 391,473      | 374,129                                | -  | 374,129                   |
| Special Road Equipment          | 570,293                                   | 136,000      | 447,606      | 258,687                                | -  | 258,687                   |
| RCD Revolving Loan - Original   | 62,690                                    | 84,327       | 29,451       | 117,566                                | -  | 117,566                   |
| RCD Revolving Loan - KDOC       | 295,726                                   | 110,407      | 3,923        | 402,210                                | 13   | 402,223                   |
| Solid Waste Reserve             | 75,000                                    | -            | -            | 75,000                                 | -  | 75,000                    |
| Motor Vehicle Operating         | 19,967                                    | 49,872       | 52,091       | 17,748                                 | 871  | 18,619                    |
| Equipment Reserve               | 506,534                                   | 75,000       | 64,104       | 517,430                                | 120  | 517,550                   |
| Capital Improvement Reserve     | 350,000                                   | 175,000      | 134,099      | 390,901                                | 13,993   | 404,894                   |

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

REPUBLIC COUNTY, KANSAS  
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -  
REGULATORY BASIS  
For Year Ended December 31, 2018

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| Funds  | Beginning<br>Unencumbered<br>Cash Balance | Receipts             | Expenditures         | Ending<br>Unencumbered<br>Cash Balance | Add<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash<br>Balance |
|--|---|----------------------|----------------------|--|--|---------------------------|
| SPECIAL PURPOSE FUNDS (CONTINUED)                  |   |                      |                      |  |  |                           |
| Ambulance Memorial                                 | \$ 1,409                                  | \$ -                 | \$ 386               | \$ 1,023                               | \$ -   | \$ 1,023                  |
| Health Memorial                                    | 3,598                                     | 500                  | -                    | 4,098                                  | -  | 4,098                     |
| P.A.T.F.   | 13,942                                    | 1,249                | -                    | 15,191                                 | -  | 15,191                    |
| Worthless Check Trust                              | 8,603                                     | -                    | -                    | 8,603                                  | -  | 8,603                     |
| Register of Deeds Technology                       | 17,419                                    | 7,650                | 5,356                | 19,713                                 | 251  | 19,964                    |
| County Clerk Technology                            | 3,273                                     | 1,894                | -                    | 5,167                                  | -  | 5,167                     |
| County Treasurer Technology                        | 3,278                                     | 1,894                | -                    | 5,172                                  | -  | 5,172                     |
| Drug Dog   | 1,063                                     | -                    | -                    | 1,063                                  | -  | 1,063                     |
| Special Law Enforcement Trust                      | 5,973                                     | 2,581                | 1,316                | 7,238                                  | -  | 7,238                     |
| North Central Kansas Free Fair Association         | 16,218                                    | 124,617              | 124,221              | 16,614                                 | -  | 16,614                    |
| BUSINESS FUNDS                                     |   |                      |                      |  |  |                           |
| Solid Waste Disposal                               | 84,918                                    | 257,547              | 322,656              | 19,809                                 | 22,562   | 42,371                    |
| Fuel Center  | (4,549)                                   | 279,783              | 249,259              | 25,975                                 | 815  | 26,790                    |
| CAPITAL PROJECTS                                   |   |                      |                      |  |  |                           |
| Community Development Block Grant - Bridge Project | 79  | 5,000                | 5,079                | -                                      | -  | -                         |
| TOTAL REPORTING ENTITY                             | <u>\$ 5,719,133</u>                       | <u>\$ 11,813,239</u> | <u>\$ 11,847,354</u> | <u>\$ 5,685,018</u>                    | <u>\$ 379,635</u>                              | <u>\$ 6,064,653</u>       |

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

## REPUBLIC COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -  
 REGULATORY BASIS  
 For Year Ended December 31, 2018

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## COMPOSITION OF CASH

|  |                     |
|--|---------------------|
| Deposits                                   |                     |
| Checking accounts                          | \$ 9,297,306        |
| Money Market accounts                      | 4,367,542           |
| Certificates of deposit                    | 3,090,016           |
| Other accounts                             |                     |
| Checking accounts                          |                     |
| North Central Kansas Free Fair Association | 16,614              |
| District Court                             | 4,821               |
| Law Library                                | 15,821              |
| Investments                                |                     |
| Kansas Municipal Investment Pool           | 1,139               |
| Cash and cash items                        |                     |
| County Treasurer                           | 167,359             |
| District Court - change fund               | 49                  |
| TOTAL CASH                                 | 16,960,667          |
| AGENCY FUNDS (SCHEDULE 3)                  | (10,896,014)        |
| TOTAL REPORTING ENTITY                     | <u>\$ 6,064,653</u> |

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



REPUBLIC COUNTY, KANSAS  
NOTES TO THE FINANCIAL STATEMENT  
December 31, 2018

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Republic County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls, and does not include related municipal entities. The related municipal entity of the County is as follows:

Republic County Hospital

The Hospital Board operates Republic County Hospital (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as, their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds comprise the financial activities of the County for the year of 2018:

General Fund - to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds - to account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds - to account for the accumulation of resources for the payment of interest and principal on long-term debt.

Business Funds - to account for operations financed in whole or in part by fees charged to users of the goods and services.

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

Agency Funds - to account for assets held by the government as an agent or in a custodial capacity.

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

The regulatory basis of accounting provisions in the Kansas Municipal Audit and Accounting Guide (KMAAG) 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 reporting the changes in unencumbered cash and investments of a fund resulting from the 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 regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

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

### 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 1.
2. Publication in the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. Amended budgets were prepared for the Hospital Sales Tax Fund and the Solid Waste Fund for the year ended December 31, 2018.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the certain special purpose funds, as listed in the table of contents. Spending in funds, which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

### Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with 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 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes were assessed interest as authorized by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

### Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in the financial statement. Actual results could differ from those estimates.

### Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

Kansas Statute K.S.A. 12-1675 authorizes the County to invest in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the U.S. government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years and the Kansas Municipal Investment Pool (KMIP).

### Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

### **NOTE 2—COMPLIANCE WITH KANSAS STATUTES**

Management was not aware of any material statutory violations.

### **NOTE 3—DEPOSITS AND INVESTMENTS**

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those 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 or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance Corporation (FDIC) coverage.

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 KMIP. The County has no investment policy that would further limit its investment choices.

#### Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

#### 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 FDIC 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, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2018, the County's carrying amount of deposits was \$16,792,120 and the bank balance was \$16,928,197. The bank balance was held by five banks. Of the bank balance, \$1,295,566 was covered by FDIC insurance; \$15,632,631 was collateralized with securities and irrevocable letters of credit held by the pledging financial institutions' agents in the County's name.

#### Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County's practice is to invest with the KMIP.

At December 31, 2018, the County had the following investments:

| <u>Investment Type</u>           | <u>Carrying Value</u> | <u>Fair Value</u> | <u>Rating</u> |
|----------------------------------|-----------------------|-------------------|---------------|
| Kansas Municipal Investment Pool | <u>\$ 1,139</u>       | <u>\$ 1,139</u>   | N/A           |

At December 31, 2018, the County had invested \$1,139 in the KMIP. KMIP is under the oversight of the pooled money investment board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the United States government or any agency thereof, with maturities up to four years. No more than 10% of those funds may be invested in mortgage-backed securities. In addition, KMIP may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

#### Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. 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. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area.

#### NOTE 4—LONG-TERM DEBT

There was no long-term debt of the County outstanding for the year ended December 31, 2018.

#### NOTE 5—CONDUIT DEBT OBLIGATIONS

The County entered into an agreement with the Republic County Hospital to issue revenue bonds for the purpose of constructing a limited care residential facility. The bonds were issued July 7, 2011, in the name of the County; however, it is intended that Republic County Hospital pay the revenue bond debt from revenues generated through operation of the limited care facility.

#### NOTE 6—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2018:

| From Fund               | To Fund                     | Statutory Authority | Amount    |
|-------------------------|-----------------------------|---------------------|-----------|
| Motor Vehicle Operating | General                     | K.S.A. 8-145        | \$ 19,975 |
| General                 | Equipment Reserve           | K.S.A. 19-119       | 75,000    |
| General                 | Capital Improvement Reserve | K.S.A. 19-120       | 175,000   |
| Road and Bridge         | Special Road Equipment      | K.S.A. 68-141g      | 40,000    |
| Road and Bridge         | Special Highway Improvement | K.S.A. 68-590       | 230,000   |
| Ambulance               | Ambulance Special Equipment | K.S.A. 12-110d      | 70,000    |

#### NOTE 7—DEFINED BENEFIT PENSION PLAN

##### Plan Description

Republic 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 the Comprehensive Annual Financial Report, which can be found on KPERS website at [www.kpers.org](http://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 establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or 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.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.39% for the year ended December 31, 2018. Contributions to the pension plan from the County for KPERS were \$261,758 for the year ended December 31, 2018.

### Net Pension Liability

At December 31, 2018, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$2,164,767. The net pension liability was measured as of June 30, 2018, and the total pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under KMAAG does not recognize long-term debt, this liability is not reported in the financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the first paragraph above.

## NOTE 8—OTHER LONG-TERM LIABILITIES

### Compensated Absences

Under County personnel policies in effect at year end, the County is liable for payments to employees for vacation and sick pay when taken in agreement with the policy. Under certain conditions, employees may carry over limited credits and may be paid for unused time.

The County's estimated liability for compensated absences at December 31, 2018, was \$113,569.

### Other Post-Employment Benefits – Group Health Insurance

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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 government under this program.

### Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2018.

## NOTE 9—RISK MANAGEMENT

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

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreement to participate in these public entity risk pools provides that they will be self-sustaining through member premiums, and that KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

Medical benefits are provided to employees and their eligible dependents through commercial insurance.

#### NOTE 10—REVOLVING LOAN FUNDS

The County in prior years, had received a Community Development Block Grant (CDBG) for construction of facilities for businesses in the County. Loan recipients have signed notes for the amount of the award and are making payments on the notes. Terms of the original grant require that funds received from repayments of the notes be made available to community businesses as economic development loans. A summary of the loan activities for 2018 is as follows:

|           | Beginning<br>Principal<br>Balance | Loans            | Principal<br>Repayments | Adjustments<br>and<br>Write-Offs | Ending<br>Principal<br>Balance |
|-----------|-----------------------------------|------------------|-------------------------|----------------------------------|--------------------------------|
| All loans | <u>\$ 738,324</u>                 | <u>\$ 29,451</u> | <u>\$ 166,260</u>       | <u>\$ 2,744</u>                  | <u>\$ 598,771</u>              |

#### NOTE 11—CAPITAL PROJECTS

At year end, capital project authorizations with approved change orders compared with expenditures from inception are as follows:

|                                 | CDBG -<br>Bridge<br>Project |
|---------------------------------|-----------------------------|
| Total project authorization     | \$ 500,000                  |
| Expenditures to date            | <u>343,100</u>              |
| Project authorization remaining | <u>\$ 156,900</u>           |

#### NOTE 12—COMMITMENTS AND CONTINGENCIES

##### Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program participants are provided a rebate of ad valorem taxes paid, based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2018, the County's share of tax rebates totaled \$146,231.



## REPUBLIC COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
(BUDGETED FUNDS ONLY)  
For Year Ended December 31, 2018

Schedule 1

| Funds                           | Certified<br>Budget | Adjustments<br>for Qualifying<br>Budget Credits | Total<br>Budget for<br>Comparison | Expenditures<br>Chargeable to<br>Current Year | Over<br>(Under)<br>Budget |
|---------------------------------|---------------------|---|-----------------------------------|---|---------------------------|
| GENERAL FUND                    | \$ 2,650,240        | \$ -  | \$ 2,650,240                      | \$ 2,455,062                                  | \$ (195,178)              |
| SPECIAL PURPOSE FUNDS           |                     |   |                                   |   |                           |
| Road and Bridge                 | 3,541,272           | -   | 3,541,272                         | 3,423,606                                     | (117,666)                 |
| Special Bridge                  | 403,665             | -   | 403,665                           | 87,940  | (315,725)                 |
| Noxious Weed                    | 85,429              | -   | 85,429                            | 66,811  | (18,618)                  |
| Noxious Weed Capital Outlay     | 774                 | -   | 774                               | -   | (774)                     |
| Public Health                   | 467,200             | -   | 467,200                           | 380,712                                       | (86,488)                  |
| Employee Benefits               | 2,317,000           | -   | 2,317,000                         | 1,673,841                                     | (643,159)                 |
| Ambulance                       | 587,716             | 18,950  | 606,666                           | 531,995                                       | (74,671)                  |
| Special Ambulance Equipment     | 44,632              | 66,000  | 110,632                           | 88,729  | (21,903)                  |
| Transportation Service          | 76,700              | -   | 76,700                            | 34,263  | (42,437)                  |
| Appraiser's Cost                | 124,000             | -   | 124,000                           | 108,739                                       | (15,261)                  |
| County Building                 | 191,839             | -   | 191,839                           | 39,474  | (152,365)                 |
| Hospital Maintenance            | 459,181             | -   | 459,181                           | 459,181                                       | -                         |
| Hospital Sales Tax              | 650,000             | -   | 650,000                           | 590,549                                       | (59,451)                  |
| Alcohol and Drug Abuse Programs | 8,162               | -   | 8,162                             | 2,300   | (5,862)                   |
| Special Parks and Recreation    | 5,798               | -   | 5,798                             | -   | (5,798)                   |
| Fire District No. 1             | 31,557              | -   | 31,557                            | 31,581  | 24                        |
| Fire District No. 2             | 10,234              | -   | 10,234                            | 10,210  | (24)                      |
| Republic County 911             | 115,000             | -   | 115,000                           | 31,341  | (83,659)                  |
| BUSINESS FUNDS                  |                     |   |                                   |   |                           |
| Solid Waste Disposal            | 333,000             | -   | 333,000                           | 322,656                                       | (10,344)                  |
| Fuel Center                     | 445,452             | -   | 445,452                           | 249,259                                       | (196,193)                 |

## REPUBLIC COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-1  
Page 1 of 4

|  | Actual           | Budget           | Over<br>(Under)<br>Budget |
|--|------------------|------------------|---------------------------|
| <b>RECEIPTS</b>                              |                  |                  |                           |
| Taxes and shared revenue                     |                  |                  |                           |
| Ad valorem property tax                      | \$ 1,483,174     | \$ 1,483,645     | \$ (471)                  |
| Delinquent tax                               | 23,005           | 1,500            | 21,505                    |
| Interest and charges on delinquent tax       | 56,544           | 7,000            | 49,544                    |
| Motor vehicle tax                            | 115,816          | 108,741          | 7,075                     |
| Recreational vehicle tax                     | 1,849            | 1,647            | 202                       |
| 16/20M truck tax                             | 24,757           | 28,503           | (3,746)                   |
| Commercial vehicle registration fee          | -                | 3,503            | (3,503)                   |
| Watercraft tax                               | 880              | 863              | 17                        |
| Intangible tax                               | 13,444           | 13,200           | 244                       |
| In lieu of tax                               | -                | 40               | (40)                      |
| Local alcoholic liquor tax                   | 1,678            | 1,200            | 478                       |
| Local retail sales tax                       | 365,231          | 235,000          | 130,231                   |
| Neighborhood revitalization                  | (31,311)         | (4,900)          | (26,411)                  |
| Licenses, permits, and fees                  |                  |                  |                           |
| Mortgage registration tax                    | 12,128           | 30,000           | (17,872)                  |
| Officers' fees                               | 62,672           | 18,000           | 44,672                    |
| Transfer from - Motor Vehicle Operating Fund | 19,975           | 20,000           | (25)                      |
| Antique motor vehicle registration fees      | 3,137            | 1,000            | 2,137                     |
| Diversion fees                               | 500              | 15,000           | (14,500)                  |
| Uses of money and property                   |                  |                  |                           |
| Interest on investments                      | 28,391           | 16,000           | 12,391                    |
| Tower and other rents                        | -                | 1,200            | (1,200)                   |
| Other  |                  |                  |                           |
| Dispatch service                             | 50,672           | 50,672           | -                         |
| Emergency management                         | 8,328            | 8,000            | 328                       |
| Reimbursements                               | 50,975           | 10,000           | 40,975                    |
| Jail reimbursed expenses                     | 18,056           | -                | 18,056                    |
| Inmate phone commission                      | -                | 1,000            | (1,000)                   |
| <b>TOTAL RECEIPTS</b>                        | <b>2,309,901</b> | <b>2,050,814</b> | <b>259,087</b>            |

## REPUBLIC COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-1  
 Page 2 of 4

|   | Actual         | Budget         | Over<br>(Under)<br>Budget |
|---|----------------|----------------|---------------------------|
| <b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b> |                |                |                           |
| County Commission                                   |                |                |                           |
| Personal services                                   | \$ 45,000      | \$ 46,500      | \$ (1,500)                |
| Contractual services                                | 2,908          | 5,200          | (2,292)                   |
| Commodities   | 333            | 500            | (167)                     |
| Department total                                    | <u>48,241</u>  | <u>52,200</u>  | <u>(3,959)</u>            |
| County Clerk  |                |                |                           |
| Personal services                                   | 68,694         | 72,500         | (3,806)                   |
| Contractual services                                | 3,975          | 6,500          | (2,525)                   |
| Commodities   | 7,273          | 3,500          | 3,773                     |
| Capital outlay                                      | 439            | 500            | (61)                      |
| Department total                                    | <u>80,381</u>  | <u>83,000</u>  | <u>(2,619)</u>            |
| County Treasurer                                    |                |                |                           |
| Personal services                                   | 71,351         | 75,400         | (4,049)                   |
| Contractual services                                | 3,422          | 5,600          | (2,178)                   |
| Commodities   | 3,009          | 6,800          | (3,791)                   |
| Department total                                    | <u>77,782</u>  | <u>87,800</u>  | <u>(10,018)</u>           |
| County Attorney                                     |                |                |                           |
| Personal services                                   | 78,742         | 96,080         | (17,338)                  |
| Contractual services                                | 8,110          | 10,000         | (1,890)                   |
| Commodities   | 1,337          | 3,000          | (1,663)                   |
| Capital outlay                                      | 142            | 1,000          | (858)                     |
| Department total                                    | <u>88,331</u>  | <u>110,080</u> | <u>(21,749)</u>           |
| Register of Deeds                                   |                |                |                           |
| Personal services                                   | 51,360         | 51,666         | (306)                     |
| Contractual services                                | 1,506          | 3,600          | (2,094)                   |
| Commodities   | 2,898          | 3,500          | (602)                     |
| Capital outlay                                      | 423            | 1,000          | (577)                     |
| Record preservation                                 | 2,447          | 2,500          | (53)                      |
| Department total                                    | <u>58,634</u>  | <u>62,266</u>  | <u>(3,632)</u>            |
| Sheriff   |                |                |                           |
| Personal services                                   | 435,726        | 503,537        | (67,811)                  |
| Contractual services                                | 62,092         | 71,400         | (9,308)                   |
| Commodities   | 18,278         | 14,400         | 3,878                     |
| Capital outlay                                      | 49,915         | 10,000         | 39,915                    |
| Department total                                    | <u>566,011</u> | <u>599,337</u> | <u>(33,326)</u>           |

## REPUBLIC COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-1  
 Page 3 of 4

|   | Actual         | Budget         | Over<br>(Under)<br>Budget |
|---|----------------|----------------|---------------------------|
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET<br>(CONTINUED) |                |                |                           |
| Communications  |                |                |                           |
| Personal services   | \$ 188,493     | \$ 183,648     | \$ 4,845                  |
| Contractual services  | 6,008          | 15,000         | (8,992)                   |
| Commodities   | 2,435          | 4,000          | (1,565)                   |
| Capital outlay  | -              | 1,200          | (1,200)                   |
| Department total  | <u>196,936</u> | <u>203,848</u> | <u>(6,912)</u>            |
| Jail  |                |                |                           |
| Personal services   | 158,630        | 178,200        | (19,570)                  |
| Contractual services  | 23,916         | 24,424         | (508)                     |
| Commodities   | 20,008         | 20,000         | 8                         |
| Capital outlay  | 4,439          | 3,000          | 1,439                     |
| Department total  | <u>206,993</u> | <u>225,624</u> | <u>(18,631)</u>           |
| Emergency management  |                |                |                           |
| Personal services   | 32,033         | 29,068         | 2,965                     |
| Contractual services  | 3,810          | 5,200          | (1,390)                   |
| Commodities   | 2,159          | 4,250          | (2,091)                   |
| Training  | 1,119          | 1,200          | (81)                      |
| Capital outlay  | -              | 1,000          | (1,000)                   |
| Department total  | <u>39,121</u>  | <u>40,718</u>  | <u>(1,597)</u>            |
| Unified court   |                |                |                           |
| Contractual services  | 40,639         | 72,600         | (31,961)                  |
| Commodities   | 2,276          | 2,500          | (224)                     |
| Capital outlay  | 9,659          | 8,500          | 1,159                     |
| Department total  | <u>52,574</u>  | <u>83,600</u>  | <u>(31,026)</u>           |
| Courthouse general  |                |                |                           |
| Personal services   | 11,479         | 15,000         | (3,521)                   |
| Contractual services  | 243,529        | 260,000        | (16,471)                  |
| Other professional services                                 | -              | 20,000         | (20,000)                  |
| Commodities   | 6,990          | 35,000         | (28,010)                  |
| Capital outlay  | 278            | 110,000        | (109,722)                 |
| Drug testing  | 4,075          | 6,500          | (2,425)                   |
| Training - Paramedic  | -              | 5,000          | (5,000)                   |
| Department total  | <u>266,351</u> | <u>451,500</u> | <u>(185,149)</u>          |
| Custodian   |                |                |                           |
| Personal services   | 44,751         | 45,000         | (249)                     |
| Contractual services  | 540            | 3,000          | (2,460)                   |
| Commodities   | 7,313          | 7,000          | 313                       |
| Capital outlay  | -              | 600            | (600)                     |
| Department total  | <u>52,604</u>  | <u>55,600</u>  | <u>(2,996)</u>            |

## REPUBLIC COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-1  
 Page 4 of 4

|   | Actual            | Budget           | Over<br>(Under)<br>Budget |
|---|-------------------|------------------|---------------------------|
| EXPENDITURES AND TRANSFERS SUBJECT TO<br>BUDGET (CONTINUED) |                   |                  |                           |
| Election  |                   |                  |                           |
| Personal services   | \$ 42,473         | \$ 44,000        | \$ (1,527)                |
| Contractual services  | 25,695            | 27,000           | (1,305)                   |
| Commodities   | 6,911             | 12,500           | (5,589)                   |
| Capital outlay  | 9,399             | 10,000           | (601)                     |
| Department total  | <u>84,478</u>     | <u>93,500</u>    | <u>(9,022)</u>            |
| Appropriations and other general government                 |                   |                  |                           |
| Area agency on aging  | 20,017            | 28,600           | (8,583)                   |
| Blair Center for the Arts                                   | 5,000             | 5,000            | -                         |
| CASA  | 10,000            | 10,000           | -                         |
| Conservation district                                       | 37,500            | 37,500           | -                         |
| Crossroads RC&D   | 700               | 700              | -                         |
| Economic development  | 35,000            | 35,000           | -                         |
| Fair  | 50,000            | 50,000           | -                         |
| Fairground improvements                                     | 10,000            | 10,000           | -                         |
| Fair - Highbanks  | 14,395            | 15,000           | (605)                     |
| Historical records  | 16,000            | 16,000           | -                         |
| Juvenile detention  | 3,688             | 8,800            | (5,112)                   |
| Medical Arts building                                       | 13,500            | 13,500           | -                         |
| Mental health   | 26,260            | 26,260           | -                         |
| OCCK  | 23,307            | 23,307           | -                         |
| Public safety equipment                                     | 68,125            | 75,000           | (6,875)                   |
| Rural Opportunity Zone                                      | 44,311            | 22,500           | 21,811                    |
| Tower   | 3,430             | 4,000            | (570)                     |
| Inmate medical expense                                      | 3,670             | 120,000          | (116,330)                 |
| Miscellaneous   | 1,722             | -                | 1,722                     |
| Transfer to:  |                   |                  |                           |
| Equipment Reserve Fund                                      | 75,000            | -                | 75,000                    |
| Capital Improvement Reserve Fund                            | 175,000           | -                | 175,000                   |
| Total appropriations and other general government           | <u>636,625</u>    | <u>501,167</u>   | <u>135,458</u>            |
| TOTAL EXPENDITURES AND TRANSFERS<br>SUBJECT TO BUDGET       | <u>2,455,062</u>  | <u>2,650,240</u> | <u>(195,178)</u>          |
| RECEIPTS OVER (UNDER) EXPENDITURES                          | (145,161)         | (599,426)        | 454,265                   |
| UNENCUMBERED CASH, JANUARY 1                                | <u>1,051,720</u>  | <u>599,426</u>   | <u>452,294</u>            |
| UNENCUMBERED CASH, DECEMBER 31                              | <u>\$ 906,559</u> | <u>\$ -</u>      | <u>\$ 906,559</u>         |

## REPUBLIC COUNTY, KANSAS

ROAD AND BRIDGE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-2

|   | Actual            | Budget           | Over<br>(Under)<br>Budget |
|---|-------------------|------------------|---------------------------|
| RECEIPTS  |                   |                  |                           |
| Taxes and shared revenue                              |                   |                  |                           |
| Ad valorem property tax                               | \$ 2,480,727      | \$ 2,483,025     | \$ (2,298)                |
| Delinquent tax  | 41,212            | 6,000            | 35,212                    |
| Motor vehicle tax                                     | 191,759           | 174,910          | 16,849                    |
| Recreational vehicle tax                              | 3,038             | 2,650            | 388                       |
| 16/20M truck tax                                      | 45,888            | 45,845           | 43                        |
| Commercial vehicle registration fee                   | -                 | 5,634            | (5,634)                   |
| Watercraft tax  | 1,416             | 1,387            | 29                        |
| Special highway fuel tax                              | 423,278           | 409,195          | 14,083                    |
| In lieu of tax  | -                 | 90               | (90)                      |
| Neighborhood revitalization                           | (52,196)          | (9,000)          | (43,196)                  |
| Reimbursements:                                       |                   |                  |                           |
| State Exchange Funds                                  | -                 | 85,000           | (85,000)                  |
| Other   | 92,052            | 80,000           | 12,052                    |
| Sale of surplus property                              | 9,963             | -                | 9,963                     |
| TOTAL RECEIPTS  | <u>3,237,137</u>  | <u>3,284,736</u> | <u>(47,599)</u>           |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET       |                   |                  |                           |
| Public works  |                   |                  |                           |
| Personal services                                     | 905,479           | 1,030,000        | (124,521)                 |
| Contractual services                                  | 63,536            | 80,852           | (17,316)                  |
| Commodities   | 1,328,424         | 1,359,420        | (30,996)                  |
| Capital outlay  | 212,604           | 330,000          | (117,396)                 |
| Road improvements                                     | 643,563           | 741,000          | (97,437)                  |
| Transfer to:  |                   |                  |                           |
| Special Highway Improvement Fund                      | 230,000           | -                | 230,000                   |
| Special Road Equipment Fund                           | 40,000            | -                | 40,000                    |
| TOTAL EXPENDITURES AND TRANSFERS<br>SUBJECT TO BUDGET | <u>3,423,606</u>  | <u>3,541,272</u> | <u>(117,666)</u>          |
| RECEIPTS OVER (UNDER) EXPENDITURES                    | (186,469)         | (256,536)        | 70,067                    |
| UNENCUMBERED CASH, JANUARY 1                          | <u>420,188</u>    | <u>256,536</u>   | <u>163,652</u>            |
| UNENCUMBERED CASH, DECEMBER 31                        | <u>\$ 233,719</u> | <u>\$ -</u>      | <u>\$ 233,719</u>         |

## REPUBLIC COUNTY, KANSAS

SPECIAL BRIDGE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-3

|   | Actual            | Budget      | Over<br>(Under)<br>Budget |
|---|-------------------|-------------|---------------------------|
| RECEIPTS  |                   |             |                           |
| Taxes and shared revenue                        |                   |             |                           |
| Ad valorem property tax                         | \$ 150,687        | \$ 150,764  | \$ (77)                   |
| Delinquent tax                                  | 2,217             | 250         | 1,967                     |
| Motor vehicle tax                               | 10,488            | 9,617       | 871                       |
| Recreational vehicle tax                        | 167               | 146         | 21                        |
| 16/20M truck tax                                | 2,464             | 2,521       | (57)                      |
| Commercial vehicle registration fee             | -                 | 310         | (310)                     |
| Watercraft tax                                  | 78                | 76          | 2                         |
| In lieu of tax                                  | -                 | -           | -                         |
| Neighborhood revitalization                     | (3,141)           | (490)       | (2,651)                   |
| Reimbursements                                  | 83                | 110,700     | (110,617)                 |
| TOTAL RECEIPTS                                  | 163,043           | 273,894     | (110,851)                 |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET |                   |             |                           |
| Public works                                    |                   |             |                           |
| Bridge construction                             | 87,940            | 403,665     | (315,725)                 |
| RECEIPTS OVER (UNDER) EXPENDITURES              | 75,103            | (129,771)   | 204,874                   |
| UNENCUMBERED CASH, JANUARY 1                    | 253,404           | 129,771     | 123,633                   |
| UNENCUMBERED CASH, DECEMBER 31                  | <u>\$ 328,507</u> | <u>\$ -</u> | <u>\$ 328,507</u>         |



## REPUBLIC COUNTY, KANSAS

NOXIOUS WEED FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-4

|   | Actual           | Budget        | Over<br>(Under)<br>Budget |
|---|------------------|---------------|---------------------------|
| RECEIPTS  |                  |               |                           |
| Taxes and shared revenue                              |                  |               |                           |
| Ad valorem property tax                               | \$ 54,597        | \$ 54,590     | \$ 7                      |
| Delinquent tax  | 966              | 260           | 706                       |
| Motor vehicle tax                                     | 4,218            | 3,507         | 711                       |
| Recreational vehicle tax                              | 65               | 53            | 12                        |
| 16/20M truck tax                                      | 1,332            | 919           | 413                       |
| Commercial vehicle registration fee                   | -                | 113           | (113)                     |
| Watercraft tax  | 28               | 28            | -                         |
| In lieu of tax  | -                | 12            | (12)                      |
| Neighborhood revitalization                           | (1,139)          | (270)         | (869)                     |
| Reimbursements  | 2                | -             | 2                         |
| TOTAL RECEIPTS  | <u>60,069</u>    | <u>59,212</u> | <u>857</u>                |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET       |                  |               |                           |
| Conservation and environment                          |                  |               |                           |
| Personal services                                     | 38,269           | 38,000        | 269                       |
| Contractual services                                  | 6,569            | 8,000         | (1,431)                   |
| Commodities   | 19,724           | 25,000        | (5,276)                   |
| Capital outlay  | 2,249            | 14,429        | (12,180)                  |
| TOTAL EXPENDITURES AND TRANSFERS<br>SUBJECT TO BUDGET | <u>66,811</u>    | <u>85,429</u> | <u>(18,618)</u>           |
| RECEIPTS OVER (UNDER) EXPENDITURES                    | (6,742)          | (26,217)      | 19,475                    |
| UNENCUMBERED CASH, JANUARY 1                          | <u>45,345</u>    | <u>26,217</u> | <u>19,128</u>             |
| UNENCUMBERED CASH, DECEMBER 31                        | <u>\$ 38,603</u> | <u>\$ -</u>   | <u>\$ 38,603</u>          |

## REPUBLIC COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-5

|   | Actual | Budget | Over<br>(Under)<br>Budget |
|---|--------|--------|---------------------------|
| RECEIPTS  | \$ -   | \$ -   | \$ -                      |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET |        |        |                           |
| Conservation and environment                    |        |        |                           |
| Capital outlay                                  | -      | 774    | (774)                     |
| RECEIPTS OVER (UNDER) EXPENDITURES              | -      | (774)  | 774                       |
| UNENCUMBERED CASH, JANUARY 1                    | -      | 774    | (774)                     |
| UNENCUMBERED CASH, DECEMBER 31                  | \$ -   | \$ -   | \$ -                      |

## REPUBLIC COUNTY, KANSAS

PUBLIC HEALTH FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-6

|   | Actual            | Budget         | Over<br>(Under)<br>Budget |
|---|-------------------|----------------|---------------------------|
| RECEIPTS  |                   |                |                           |
| Taxes and shared revenue                              |                   |                |                           |
| Ad valorem property tax                               | \$ 200,765        | \$ 200,928     | \$ (163)                  |
| Delinquent tax  | 3,240             | 175            | 3,065                     |
| Motor vehicle tax                                     | 15,714            | 14,153         | 1,561                     |
| Recreational vehicle tax                              | 248               | 214            | 34                        |
| 16/20M truck tax                                      | 3,932             | 3,709          | 223                       |
| Commercial vehicle registration fee                   | -                 | 456            | (456)                     |
| Watercraft tax  | 115               | 112            | 3                         |
| Neighborhood revitalization                           | (4,224)           | (770)          | (3,454)                   |
| Grants and reimbursements                             | 232,824           | 187,000        | 45,824                    |
| TOTAL RECEIPTS  | <u>452,614</u>    | <u>405,977</u> | <u>46,637</u>             |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET       |                   |                |                           |
| Public health   |                   |                |                           |
| Personal services                                     | 224,224           | 295,000        | (70,776)                  |
| Contractual services                                  | 47,697            | 60,000         | (12,303)                  |
| Commodities   | 97,467            | 97,500         | (33)                      |
| Capital outlay  | 2,303             | 2,500          | (197)                     |
| Training  | 2,421             | 5,000          | (2,579)                   |
| Rent  | 6,600             | 7,200          | (600)                     |
| TOTAL EXPENDITURES AND TRANSFERS<br>SUBJECT TO BUDGET | <u>380,712</u>    | <u>467,200</u> | <u>(86,488)</u>           |
| RECEIPTS OVER (UNDER) EXPENDITURES                    | 71,902            | (61,223)       | 133,125                   |
| UNENCUMBERED CASH, JANUARY 1                          | <u>188,854</u>    | <u>61,223</u>  | <u>127,631</u>            |
| UNENCUMBERED CASH, DECEMBER 31                        | <u>\$ 260,756</u> | <u>\$ -</u>    | <u>\$ 260,756</u>         |

## REPUBLIC COUNTY, KANSAS

EMPLOYEE BENEFITS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-7

|   | Actual            | Budget           | Over<br>(Under)<br>Budget |
|---|-------------------|------------------|---------------------------|
| RECEIPTS  |                   |                  |                           |
| Taxes and shared revenue                              |                   |                  |                           |
| Ad valorem property tax                               | \$ 1,680,301      | \$ 1,681,850     | \$ (1,549)                |
| Delinquent tax  | 25,943            | 4,000            | 21,943                    |
| Motor vehicle tax                                     | 115,272           | 102,600          | 12,672                    |
| Recreational vehicle tax                              | 1,815             | 1,555            | 260                       |
| 16/20M truck tax                                      | 30,011            | 26,892           | 3,119                     |
| Commercial vehicle registration fee                   | -                 | 3,305            | (3,305)                   |
| Watercraft tax  | 830               | 813              | 17                        |
| In lieu of tax  | -                 | 300              | (300)                     |
| Neighborhood revitalization                           | (34,892)          | (5,900)          | (28,992)                  |
| Reimbursements  | 51                | -                | 51                        |
| TOTAL RECEIPTS  | <u>1,819,331</u>  | <u>1,815,415</u> | <u>3,916</u>              |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET       |                   |                  |                           |
| Employee benefits                                     |                   |                  |                           |
| Health insurance                                      | 1,176,282         | 1,600,000        | (423,718)                 |
| Social Security                                       | 209,369           | 242,000          | (32,631)                  |
| K.P.E.R.S.  | 261,758           | 320,000          | (58,242)                  |
| Workers' compensation insurance                       | -                 | 115,000          | (115,000)                 |
| Unemployment tax                                      | 2,461             | 8,000            | (5,539)                   |
| Other insurance                                       | 23,971            | 32,000           | (8,029)                   |
| TOTAL EXPENDITURES AND TRANSFERS<br>SUBJECT TO BUDGET | <u>1,673,841</u>  | <u>2,317,000</u> | <u>(643,159)</u>          |
| RECEIPTS OVER (UNDER) EXPENDITURES                    | 145,490           | (501,585)        | 647,075                   |
| UNENCUMBERED CASH, JANUARY 1                          | <u>816,851</u>    | <u>501,585</u>   | <u>315,266</u>            |
| UNENCUMBERED CASH, DECEMBER 31                        | <u>\$ 962,341</u> | <u>\$ -</u>      | <u>\$ 962,341</u>         |

## REPUBLIC COUNTY, KANSAS

AMBULANCE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-8

|   | Actual            | Budget         | Over<br>(Under)<br>Budget |
|---|-------------------|----------------|---------------------------|
| RECEIPTS  |                   |                |                           |
| Taxes and shared revenue                              |                   |                |                           |
| Ad valorem property tax                               | \$ 299,037        | \$ 299,319     | \$ (282)                  |
| Delinquent tax  | 4,850             | 1,000          | 3,850                     |
| Motor vehicle tax                                     | 24,812            | 23,511         | 1,301                     |
| Recreational vehicle tax                              | 397               | 356            | 41                        |
| 16/20M truck tax                                      | 5,101             | 6,162          | (1,061)                   |
| Commercial vehicle registration fee                   | -                 | 757            | (757)                     |
| Watercraft tax  | 191               | 186            | 5                         |
| In lieu of tax  | -                 | 50             | (50)                      |
| Neighborhood revitalization                           | (6,360)           | (1,000)        | (5,360)                   |
| Collections for services                              | 218,950           | 200,000        | 18,950                    |
| Grants  | 7,100             | -              | 7,100                     |
| TOTAL RECEIPTS  | <u>554,078</u>    | <u>530,341</u> | <u>23,737</u>             |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET       |                   |                |                           |
| Public safety   |                   |                |                           |
| Personal services                                     | 347,198           | 403,216        | (56,018)                  |
| Contractual services                                  | 50,345            | 52,500         | (2,155)                   |
| Commodities   | 43,243            | 49,500         | (6,257)                   |
| Capital outlay  | 19,565            | 50,000         | (30,435)                  |
| Equipment maintenance                                 | 901               | 30,000         | (29,099)                  |
| Public education                                      | 743               | 2,500          | (1,757)                   |
| Transfer to - Special Ambulance Equipment Fund        | 70,000            | -              | 70,000                    |
| TOTAL EXPENDITURES AND TRANSFERS<br>SUBJECT TO BUDGET | <u>531,995</u>    | <u>587,716</u> | <u>(55,721)</u>           |
| ADJUSTMENT FOR QUALIFYING BUDGET CREDIT               | <u>-</u>          | <u>18,950</u>  | <u>(18,950)</u>           |
| TOTALS FOR COMPARISON                                 | <u>531,995</u>    | <u>606,666</u> | <u>(74,671)</u>           |
| RECEIPTS OVER (UNDER) EXPENDITURES                    | 22,083            | (57,375)       | 79,458                    |
| UNENCUMBERED CASH, JANUARY 1                          | <u>133,208</u>    | <u>57,375</u>  | <u>75,833</u>             |
| UNENCUMBERED CASH, DECEMBER 31                        | <u>\$ 155,291</u> | <u>\$ -</u>    | <u>\$ 155,291</u>         |

## REPUBLIC COUNTY, KANSAS

SPECIAL AMBULANCE EQUIPMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-9

|   | Actual                   | Budget             | Over<br>(Under)<br>Budget |
|---|--------------------------|--------------------|---------------------------|
| RECEIPTS  |                          |                    |                           |
| Transfer from - Ambulance Fund                  | \$ 70,000                | \$ -               | \$ 70,000                 |
| Grants and donations                            | 66,000                   | -                  | 66,000                    |
| TOTAL RECEIPTS                                  | <u>136,000</u>           | <u>-</u>           | <u>136,000</u>            |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET |                          |                    |                           |
| Public safety                                   |                          |                    |                           |
| Capital outlay                                  | 88,729                   | 44,632             | 44,097                    |
| ADJUSTMENT FOR QUALIFYING BUDGET CREDIT         | <u>-</u>                 | <u>66,000</u>      | <u>(66,000)</u>           |
| TOTALS FOR COMPARISON                           | <u>88,729</u>            | <u>110,632</u>     | <u>(21,903)</u>           |
| RECEIPTS OVER (UNDER) EXPENDITURES              | 47,271                   | (44,632)           | 91,903                    |
| UNENCUMBERED CASH, JANUARY 1                    | <u>101,743</u>           | <u>44,632</u>      | <u>57,111</u>             |
| UNENCUMBERED CASH, DECEMBER 31                  | <u><u>\$ 149,014</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 149,014</u></u>  |

## REPUBLIC COUNTY, KANSAS

TRANSPORTATION SERVICE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-10

|   | Actual                  | Budget             | Over<br>(Under)<br>Budget |
|---|-------------------------|--------------------|---------------------------|
| RECEIPTS  |                         |                    |                           |
| Taxes and shared revenue                              |                         |                    |                           |
| Ad valorem property tax                               | \$ 14,986               | \$ 14,926          | \$ 60                     |
| Delinquent tax  | 123                     | 50                 | 73                        |
| Motor vehicle tax                                     | 368                     | 301                | 67                        |
| Recreational vehicle tax                              | 6                       | 5                  | 1                         |
| 16/20M truck tax                                      | 120                     | 79                 | 41                        |
| Commercial vehicle registration fee                   | -                       | 10                 | (10)                      |
| Watercraft tax  | 2                       | 2                  | -                         |
| Neighborhood revitalization                           | (293)                   | (30)               | (263)                     |
| Fees and fares  | 3,403                   | 2,500              | 903                       |
| North Central Kansas Transit Council - grant          | 34,308                  | 20,000             | 14,308                    |
| Sale of surplus property                              | 2,600                   | -                  | 2,600                     |
| TOTAL RECEIPTS  | <u>55,623</u>           | <u>37,843</u>      | <u>17,780</u>             |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET       |                         |                    |                           |
| Transportation service                                |                         |                    |                           |
| Personal services                                     | 20,247                  | 23,700             | (3,453)                   |
| Contractual services                                  | 4,520                   | 18,000             | (13,480)                  |
| Commodities   | 9,496                   | 15,000             | (5,504)                   |
| Capital outlay  | -                       | 20,000             | (20,000)                  |
| TOTAL EXPENDITURES AND TRANSFERS<br>SUBJECT TO BUDGET | <u>34,263</u>           | <u>76,700</u>      | <u>(42,437)</u>           |
| RECEIPTS OVER (UNDER) EXPENDITURES                    | 21,360                  | (38,857)           | 60,217                    |
| UNENCUMBERED CASH, JANUARY 1                          | <u>63,960</u>           | <u>38,857</u>      | <u>25,103</u>             |
| UNENCUMBERED CASH, DECEMBER 31                        | <u><u>\$ 85,320</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 85,320</u></u>   |



## REPUBLIC COUNTY, KANSAS

APPRAISER'S COST FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-11

|   | Actual           | Budget         | Over<br>(Under)<br>Budget |
|---|------------------|----------------|---------------------------|
| RECEIPTS  |                  |                |                           |
| Taxes and shared revenue                              |                  |                |                           |
| Ad valorem property tax                               | \$ 109,344       | \$ 109,411     | \$ (67)                   |
| Delinquent tax  | 1,668            | 300            | 1,368                     |
| Motor vehicle tax                                     | 7,215            | 6,314          | 901                       |
| Recreational vehicle tax                              | 113              | 96             | 17                        |
| 16/20M truck tax                                      | 1,983            | 1,655          | 328                       |
| Commercial vehicle registration fee                   | -                | 203            | (203)                     |
| Watercraft tax  | 51               | 50             | 1                         |
| In lieu of tax  | -                | 4              | (4)                       |
| Neighborhood revitalization                           | (2,260)          | (390)          | (1,870)                   |
| Reimbursements  | 862              | 500            | 362                       |
| TOTAL RECEIPTS  | <u>118,976</u>   | <u>118,143</u> | <u>833</u>                |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET       |                  |                |                           |
| General government                                    |                  |                |                           |
| Personal services                                     | 98,013           | 95,000         | 3,013                     |
| Contractual services                                  | 8,395            | 23,000         | (14,605)                  |
| Commodities   | 2,331            | 6,000          | (3,669)                   |
| TOTAL EXPENDITURES AND TRANSFERS<br>SUBJECT TO BUDGET | <u>108,739</u>   | <u>124,000</u> | <u>(15,261)</u>           |
| RECEIPTS OVER (UNDER) EXPENDITURES                    | 10,237           | (5,857)        | 16,094                    |
| UNENCUMBERED CASH, JANUARY 1                          | <u>7,708</u>     | <u>5,857</u>   | <u>1,851</u>              |
| UNENCUMBERED CASH, DECEMBER 31                        | <u>\$ 17,945</u> | <u>\$ -</u>    | <u>\$ 17,945</u>          |

## REPUBLIC COUNTY, KANSAS

COUNTY BUILDING FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-12

|   | Actual            | Budget      | Over<br>(Under)<br>Budget |
|---|-------------------|-------------|---------------------------|
| RECEIPTS  |                   |             |                           |
| Taxes and shared revenue                        |                   |             |                           |
| Ad valorem property tax                         | \$ 75,305         | \$ 75,382   | \$ (77)                   |
| Delinquent tax                                  | 1,108             | 50          | 1,058                     |
| Motor vehicle tax                               | 5,244             | 4,809       | 435                       |
| Recreational vehicle tax                        | 83                | 73          | 10                        |
| 16/20M truck tax                                | 1,231             | 1,260       | (29)                      |
| Commercial vehicle registration fee             | -                 | 155         | (155)                     |
| Watercraft tax                                  | 39                | 38          | 1                         |
| In lieu of tax                                  | -                 | 20          | (20)                      |
| Neighborhood revitalization                     | (1,570)           | (250)       | (1,320)                   |
| Reimbursements                                  | 2                 | -           | 2                         |
| TOTAL RECEIPTS                                  | 81,442            | 81,537      | (95)                      |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET |                   |             |                           |
| Capital improvement                             |                   |             |                           |
| Building improvements and equipping             | 39,474            | 191,839     | (152,365)                 |
| RECEIPTS OVER (UNDER) EXPENDITURES              | 41,968            | (110,302)   | 152,270                   |
| UNENCUMBERED CASH, JANUARY 1                    | 129,138           | 110,302     | 18,836                    |
| UNENCUMBERED CASH, DECEMBER 31                  | <u>\$ 171,106</u> | <u>\$ -</u> | <u>\$ 171,106</u>         |

## REPUBLIC COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-13

|   | Actual           | Budget      | Over<br>(Under)<br>Budget |
|---|------------------|-------------|---------------------------|
| RECEIPTS  |                  |             |                           |
| Taxes and shared revenue                        |                  |             |                           |
| Ad valorem property tax                         | \$ 429,921       | \$ 430,281  | \$ (360)                  |
| Delinquent tax                                  | 8,960            | 450         | 8,510                     |
| Motor vehicle tax                               | 31,224           | 23,401      | 7,823                     |
| Recreational vehicle tax                        | 471              | 355         | 116                       |
| 16/20M truck tax                                | 12,317           | 6,134       | 6,183                     |
| Commercial vehicle registration fee             | -                | 754         | (754)                     |
| Watercraft tax                                  | 189              | 186         | 3                         |
| In lieu of tax                                  | -                | 50          | (50)                      |
| Neighborhood revitalization                     | (8,845)          | (2,430)     | (6,415)                   |
| Reimbursements                                  | 13               | -           | 13                        |
| TOTAL RECEIPTS                                  | 474,250          | 459,181     | 15,069                    |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET |                  |             |                           |
| Public health                                   |                  |             |                           |
| Appropriation                                   | 459,181          | 459,181     | -                         |
| RECEIPTS OVER (UNDER) EXPENDITURES              | 15,069           | -           | 15,069                    |
| UNENCUMBERED CASH, JANUARY 1                    | 5,081            | -           | 5,081                     |
| UNENCUMBERED CASH, DECEMBER 31                  | <u>\$ 20,150</u> | <u>\$ -</u> | <u>\$ 20,150</u>          |

## REPUBLIC COUNTY, KANSAS

HOSPITAL SALES TAX FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-14

|   | Actual     | Budget     | Over<br>(Under)<br>Budget |
|---|------------|------------|---------------------------|
| RECEIPTS  |            |            |                           |
| Local retail sales tax                          | \$ 590,549 | \$ 650,000 | \$ (59,451)               |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET |            |            |                           |
| Capital improvements                            | 590,549    | 650,000    | (59,451)                  |
| RECEIPTS OVER (UNDER) EXPENDITURES              | -          | -          | -                         |
| UNENCUMBERED CASH, JANUARY 1                    | -          | -          | -                         |
| UNENCUMBERED CASH, DECEMBER 31                  | \$ -       | \$ -       | \$ -                      |

## REPUBLIC COUNTY, KANSAS

ALCOHOL AND DRUG ABUSE PROGRAMS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-15

|   | <u>Actual</u>          | <u>Budget</u>      | <u>Over<br/>(Under)<br/>Budget</u> |
|---|------------------------|--------------------|------------------------------------|
| RECEIPTS  |                        |                    |                                    |
| Private club liquor tax                         | \$ 2,356               | \$ 2,400           | \$ (44)                            |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET |                        |                    |                                    |
| Public health                                   |                        |                    |                                    |
| Alcohol and Drug Abuse Programs                 | <u>2,300</u>           | <u>8,162</u>       | <u>(5,862)</u>                     |
| RECEIPTS OVER (UNDER) EXPENDITURES              | 56                     | (5,762)            | 5,818                              |
| UNENCUMBERED CASH, JANUARY 1                    | <u>6,325</u>           | <u>5,762</u>       | <u>563</u>                         |
| UNENCUMBERED CASH, DECEMBER 31                  | <u><u>\$ 6,381</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 6,381</u></u>             |

## REPUBLIC COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-16

|   | <u>Actual</u>          | <u>Budget</u>      | <u>Over<br/>(Under)<br/>Budget</u> |
|---|------------------------|--------------------|------------------------------------|
| RECEIPTS  |                        |                    |                                    |
| Private club liquor tax                         | \$ 1,385               | \$ 1,500           | \$ (115)                           |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET |                        |                    |                                    |
| Culture and recreation                          |                        |                    |                                    |
| Contractual services                            | <u>-</u>               | <u>5,798</u>       | <u>(5,798)</u>                     |
| RECEIPTS OVER (UNDER) EXPENDITURES              | 1,385                  | (4,298)            | 5,683                              |
| UNENCUMBERED CASH, JANUARY 1                    | <u>4,820</u>           | <u>4,298</u>       | <u>522</u>                         |
| UNENCUMBERED CASH, DECEMBER 31                  | <u><u>\$ 6,205</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 6,205</u></u>             |

## REPUBLIC COUNTY, KANSAS

FIRE DISTRICT NO. 1 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-17

|   | Actual    | Budget    | Over<br>(Under)<br>Budget |
|---|-----------|-----------|---------------------------|
| RECEIPTS  |           |           |                           |
| Taxes and shared revenue                        |           |           |                           |
| Ad valorem property tax                         | \$ 30,130 | \$ 30,179 | \$ (49)                   |
| Delinquent tax                                  | 215       | -         | 215                       |
| Motor vehicle tax                               | 613       | 749       | (136)                     |
| Recreational vehicle tax                        | 10        | 8         | 2                         |
| 16/20M truck tax                                | 595       | 586       | 9                         |
| Commercial vehicle registration fee             | -         | 16        | (16)                      |
| Watercraft tax                                  | 18        | 19        | (1)                       |
| TOTAL RECEIPTS                                  | 31,581    | 31,557    | 24                        |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET |           |           |                           |
| Public safety                                   |           |           |                           |
| Fire protection - appropriation                 | 31,581    | 31,557    | 24                        |
| RECEIPTS OVER (UNDER) EXPENDITURES              | -         | -         | -                         |
| UNENCUMBERED CASH, JANUARY 1                    | -         | -         | -                         |
| UNENCUMBERED CASH, DECEMBER 31                  | \$ -      | \$ -      | \$ -                      |



## REPUBLIC COUNTY, KANSAS

FIRE DISTRICT NO. 2 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-18

|   | Actual   | Budget   | Over<br>(Under)<br>Budget |
|---|----------|----------|---------------------------|
| RECEIPTS  |          |          |                           |
| Taxes and shared revenue                        |          |          |                           |
| Ad valorem property tax                         | \$ 9,653 | \$ 9,639 | \$ 14                     |
| Delinquent tax                                  | -        | -        | -                         |
| Motor vehicle tax                               | 396      | 449      | (53)                      |
| Recreational vehicle tax                        | 8        | 7        | 1                         |
| 16/20M truck tax                                | 151      | 137      | 14                        |
| Commercial vehicle registration fee             | -        | -        | -                         |
| Watercraft tax                                  | 2        | 2        | -                         |
| TOTAL RECEIPTS                                  | 10,210   | 10,234   | (24)                      |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET |          |          |                           |
| Public safety                                   |          |          |                           |
| Fire protection - appropriation                 | 10,210   | 10,234   | (24)                      |
| RECEIPTS OVER (UNDER) EXPENDITURES              | -        | -        | -                         |
| UNENCUMBERED CASH, JANUARY 1                    | -        | -        | -                         |
| UNENCUMBERED CASH, DECEMBER 31                  | \$ -     | \$ -     | \$ -                      |

## REPUBLIC COUNTY, KANSAS

REPUBLIC COUNTY 911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-19

|   | Actual           | Budget      | Over<br>(Under)<br>Budget |
|---|------------------|-------------|---------------------------|
| RECEIPTS  |                  |             |                           |
| Telephone user fees                             | \$ 49,951        | \$ 50,000   | \$ (49)                   |
| Interest on idle funds                          | 170              | 100         | 70                        |
| TOTAL RECEIPTS                                  | 50,121           | 50,100      | 21                        |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET |                  |             |                           |
| Public safety                                   |                  |             |                           |
| Equipment and maintenance                       | 31,341           | 115,000     | (83,659)                  |
| RECEIPTS OVER (UNDER) EXPENDITURES              | 18,780           | (64,900)    | 83,680                    |
| UNENCUMBERED CASH, JANUARY 1                    | 41,004           | 64,900      | (23,896)                  |
| UNENCUMBERED CASH, DECEMBER 31                  | <u>\$ 59,784</u> | <u>\$ -</u> | <u>\$ 59,784</u>          |

REPUBLIC COUNTY, KANSAS  
 NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL)  
 For Year Ended December 31, 2018

Schedule 2-20  
 Page 1 of 4

|                                      | Special<br>Highway<br>Improvement | Special<br>Road<br>Equipment | RCD<br>Revolving<br>Loan - Original | RCD<br>Revolving<br>Loan - KDOC | Solid<br>Waste<br>Reserve |
|--------------------------------------|-----------------------------------|------------------------------|-------------------------------------|---------------------------------|---------------------------|
| RECEIPTS                             |                                   |                              |                                     |                                 |                           |
| Loan repayments and application fees | \$ -                              | \$ -                         | \$ 83,911                           | \$ 109,195                      | \$ -                      |
| Reimbursements                       | 121,252                           | -                            | -                                   | -                               | -                         |
| Sale of surplus equipment            | -                                 | 96,000                       | -                                   | -                               | -                         |
| Interest                             | -                                 | -                            | 416                                 | 1,212                           | -                         |
| Transfer from - Road and Bridge Fund | 230,000                           | 40,000                       | -                                   | -                               | -                         |
| TOTAL RECEIPTS                       | 351,252                           | 136,000                      | 84,327                              | 110,407                         | -                         |
| EXPENDITURES AND TRANSFERS           |                                   |                              |                                     |                                 |                           |
| Road improvements                    | 391,473                           | -                            | -                                   | -                               | -                         |
| Capital outlay                       | -                                 | 447,606                      | -                                   | -                               | -                         |
| Loans                                | -                                 | -                            | 29,451                              | -                               | -                         |
| Administrative costs                 | -                                 | -                            | -                                   | 3,923                           | -                         |
| TOTAL EXPENDITURES AND TRANSFERS     | 391,473                           | 447,606                      | 29,451                              | 3,923                           | -                         |
| RECEIPTS OVER (UNDER) EXPENDITURES   | (40,221)                          | (311,606)                    | 54,876                              | 106,484                         | -                         |
| UNENCUMBERED CASH, JANUARY 1         | 414,350                           | 570,293                      | 62,690                              | 295,726                         | 75,000                    |
| UNENCUMBERED CASH, DECEMBER 31       | <u>\$ 374,129</u>                 | <u>\$ 258,687</u>            | <u>\$ 117,566</u>                   | <u>\$ 402,210</u>               | <u>\$ 75,000</u>          |

REPUBLIC COUNTY, KANSAS  
 NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL)  
 For Year Ended December 31, 2018

Schedule 2-20  
 Page 2 of 4

|                                    | Motor<br>Vehicle<br>Operating | Equipment<br>Reserve | Capital<br>Improvement<br>Reserve | Ambulance<br>Memorial | Health<br>Memorial | P.A.T.F.         |
|------------------------------------|-------------------------------|----------------------|-----------------------------------|-----------------------|--------------------|------------------|
| RECEIPTS                           |                               |                      |                                   |                       |                    |                  |
| Fees                               | \$ 49,872                     | \$ -                 | \$ -                              | \$ -                  | \$ -               | \$ 1,249         |
| Donations                          | -                             | -                    | -                                 | -                     | 500                | -                |
| Transfer from - General Fund       | -                             | 75,000               | 175,000                           | -                     | -                  | -                |
| TOTAL RECEIPTS                     | 49,872                        | 75,000               | 175,000                           | -                     | 500                | 1,249            |
| EXPENDITURES AND TRANSFERS         |                               |                      |                                   |                       |                    |                  |
| Personal services                  | 27,910                        | -                    | -                                 | -                     | -                  | -                |
| Supplies and services              | 4,206                         | -                    | -                                 | 386                   | -                  | -                |
| Capital outlay                     | -                             | 64,104               | -                                 | -                     | -                  | -                |
| Capital improvements               | -                             | -                    | 134,099                           | -                     | -                  | -                |
| Transfer to - General Fund         | 19,975                        | -                    | -                                 | -                     | -                  | -                |
| TOTAL EXPENDITURES AND TRANSFERS   | 52,091                        | 64,104               | 134,099                           | 386                   | -                  | -                |
| RECEIPTS OVER (UNDER) EXPENDITURES | (2,219)                       | 10,896               | 40,901                            | (386)                 | 500                | 1,249            |
| UNENCUMBERED CASH, JANUARY 1       | 19,967                        | 506,534              | 350,000                           | 1,409                 | 3,598              | 13,942           |
| UNENCUMBERED CASH, DECEMBER 31     | <u>\$ 17,748</u>              | <u>\$ 517,430</u>    | <u>\$ 390,901</u>                 | <u>\$ 1,023</u>       | <u>\$ 4,098</u>    | <u>\$ 15,191</u> |

REPUBLIC COUNTY, KANSAS  
 NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL)  
 For Year Ended December 31, 2018

Schedule 2-20  
 Page 3 of 4

|                                    | Worthless<br>Check<br>Trust | Register<br>of Deeds<br>Technology | County<br>Clerk<br>Technology | County<br>Treasurer<br>Technology | Drug<br>Dog     | Special Law<br>Enforcement<br>Trust |
|------------------------------------|-----------------------------|------------------------------------|-------------------------------|-----------------------------------|-----------------|-------------------------------------|
| RECEIPTS                           |                             |                                    |                               |                                   |                 |                                     |
| Fees                               | \$ -                        | \$ 7,621                           | \$ 1,887                      | \$ 1,887                          | \$ -            | \$ 2,581                            |
| Interest                           | -                           | 29                                 | 7                             | 7                                 | -               | -                                   |
| TOTAL RECEIPTS                     | -                           | 7,650                              | 1,894                         | 1,894                             | -               | 2,581                               |
| EXPENDITURES AND TRANSFERS         |                             |                                    |                               |                                   |                 |                                     |
| Equipment and supplies             | -                           | 5,356                              | -                             | -                                 | -               | 1,316                               |
| Appropriations                     | -                           | -                                  | -                             | -                                 | -               | -                                   |
| TOTAL EXPENDITURES AND TRANSFERS   | -                           | 5,356                              | -                             | -                                 | -               | 1,316                               |
| RECEIPTS OVER (UNDER) EXPENDITURES | -                           | 2,294                              | 1,894                         | 1,894                             | -               | 1,265                               |
| UNENCUMBERED CASH, JANUARY 1       | 8,603                       | 17,419                             | 3,273                         | 3,278                             | 1,063           | 5,973                               |
| UNENCUMBERED CASH, DECEMBER 31     | <u>\$ 8,603</u>             | <u>\$ 19,713</u>                   | <u>\$ 5,167</u>               | <u>\$ 5,172</u>                   | <u>\$ 1,063</u> | <u>\$ 7,238</u>                     |

## REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 NORTH CENTRAL KANSAS FREE FAIR ASSOCIATION  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL)  
 For Year Ended December 31, 2018

Schedule 2-20  
 Page 4 of 4

## RECEIPTS

|                                 |           |
|---------------------------------|-----------|
| Republic County - appropriation | \$ 60,000 |
| Sponsorships and donations      | 2,126     |
| Premium book advertisements     | 3,425     |
| Rentals                         | 6,960     |
| Entry fees                      | 515       |
| Fundraising and other sales     | 4,032     |
| Carnival receipts               | 32,380    |
| Grants                          | 12,525    |
| Miscellaneous                   | 2,654     |

|                |                |
|----------------|----------------|
| TOTAL RECEIPTS | <u>124,617</u> |
|----------------|----------------|

## EXPENDITURES

|  |        |
|--|--------|
| Premiums                                     | 6,975  |
| Awards                                       | 5,303  |
| Advertising                                  | 7,135  |
| Board and superintendents' expenses          | 4,887  |
| Entertainment and special attractions        | 24,991 |
| Stage equipment rent and expense             | 620    |
| Premium book expense                         | 1,689  |
| Repairs, improvements, and building supplies | 27,920 |
| Buildings and grounds preparation            | 2,429  |
| Maintenance and cleaning                     | 1,174  |
| Sanitation services                          | 2,600  |
| Utilities                                    | 7,354  |
| Supervisors, judges, clerks, and other labor | 24,764 |
| Taxes  | 4,119  |
| Office supplies and postage                  | 765    |
| Telephone                                    | 468    |
| Miscellaneous                                | 1,028  |

|                    |                |
|--------------------|----------------|
| TOTAL EXPENDITURES | <u>124,221</u> |
|--------------------|----------------|

|                                    |     |
|------------------------------------|-----|
| RECEIPTS OVER (UNDER) EXPENDITURES | 396 |
|------------------------------------|-----|

|                              |               |
|------------------------------|---------------|
| UNENCUMBERED CASH, JANUARY 1 | <u>16,218</u> |
|------------------------------|---------------|

|                                |                         |
|--------------------------------|-------------------------|
| UNENCUMBERED CASH, DECEMBER 31 | <u><u>\$ 16,614</u></u> |
|--------------------------------|-------------------------|

## REPUBLIC COUNTY, KANSAS

SOLID WASTE DISPOSAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-21

|   | Actual           | Budget         | Over<br>(Under)<br>Budget |
|---|------------------|----------------|---------------------------|
| RECEIPTS  |                  |                |                           |
| User fees   | \$ 248,954       | \$ 240,000     | \$ 8,954                  |
| Special assessments                                   | 7,965            | 8,000          | (35)                      |
| Miscellaneous   | 628              | 82             | 546                       |
| TOTAL RECEIPTS  | <u>257,547</u>   | <u>248,082</u> | <u>9,465</u>              |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET       |                  |                |                           |
| Sanitation  |                  |                |                           |
| Personal services                                     | 58,128           | 60,000         | (1,872)                   |
| Contractual services                                  | 7,195            | 11,000         | (3,805)                   |
| Commodities   | 5,796            | 7,000          | (1,204)                   |
| Capital outlay  | 21,000           | -              | 21,000                    |
| Landfill tonnage fees                                 | 230,537          | 225,000        | 5,537                     |
| Reserve for contingencies                             | -                | 30,000         | (30,000)                  |
| TOTAL EXPENDITURES AND TRANSFERS<br>SUBJECT TO BUDGET | <u>322,656</u>   | <u>333,000</u> | <u>(10,344)</u>           |
| RECEIPTS OVER (UNDER) EXPENDITURES                    | (65,109)         | (84,918)       | 19,809                    |
| UNENCUMBERED CASH, JANUARY 1                          | <u>84,918</u>    | <u>84,918</u>  | <u>-</u>                  |
| UNENCUMBERED CASH, DECEMBER 31                        | <u>\$ 19,809</u> | <u>\$ -</u>    | <u>\$ 19,809</u>          |

## REPUBLIC COUNTY, KANSAS

FUEL CENTER FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018

Schedule 2-22

|   | Actual           | Budget      | Over<br>(Under)<br>Budget |
|---|------------------|-------------|---------------------------|
| RECEIPTS  |                  |             |                           |
| Reimbursements  | \$ 279,783       | \$ 425,000  | \$ (145,217)              |
| EXPENDITURES AND TRANSFERS SUBJECT<br>TO BUDGET       |                  |             |                           |
| Fuel  | 244,735          | 425,000     | (180,265)                 |
| Contractual services                                  | 4,524            | 20,452      | (15,928)                  |
| TOTAL EXPENDITURES AND TRANSFERS<br>SUBJECT TO BUDGET | 249,259          | 445,452     | (196,193)                 |
| RECEIPTS OVER (UNDER) EXPENDITURES                    | 30,524           | (20,452)    | 50,976                    |
| UNENCUMBERED CASH, JANUARY 1                          | (4,549)          | 20,452      | (25,001)                  |
| UNENCUMBERED CASH, DECEMBER 31                        | <u>\$ 25,975</u> | <u>\$ -</u> | <u>\$ 25,975</u>          |



## REPUBLIC COUNTY, KANSAS

CAPITAL PROJECT FUND  
 COMMUNITY DEVELOPMENT BLOCK GRANT - BRIDGE PROJECT  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL)  
 For Year Ended December 31, 2018

Schedule 2-23

|                                    |                             |
|------------------------------------|-----------------------------|
| RECEIPTS                           |                             |
| Reimbursements                     | <u>\$        5,000</u>      |
| EXPENDITURES                       |                             |
| Administration                     | 5,000                       |
| Other                              | <u>79</u>                   |
| TOTAL EXPENDITURES                 | <u>5,079</u>                |
| RECEIPTS OVER (UNDER) EXPENDITURES | (79)                        |
| UNENCUMBERED CASH, JANUARY 1       | <u>79</u>                   |
| UNENCUMBERED CASH, DECEMBER 31     | <u><u>\$          -</u></u> |

## REPUBLIC COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS  
 For Year Ended December 31, 2018

Schedule 3

| Funds                                 | Beginning<br>Cash Balance | Receipts             | Disbursements        | Ending<br>Cash Balance |
|---------------------------------------|---------------------------|----------------------|----------------------|------------------------|
| <b>DISTRIBUTABLE FUNDS</b>            |                           |                      |                      |                        |
| Advance tax                           | \$ -                      | \$ 8,042             | \$ 8,042             | \$ -                   |
| Ad valorem property tax               |                           |                      |                      |                        |
| Current tax                           | 9,762,359                 | 14,362,522           | 13,921,112           | 10,203,769             |
| Neighborhood revitalization           | -                         | 277,245              | 277,245              | -                      |
| Intangibles tax                       | -                         | 147                  | 147                  | -                      |
| Redemptions                           | 52,882                    | 238,529              | 217,105              | 74,306                 |
| Tax foreclosure sale                  | 175                       | 1,500                | 225                  | 1,450                  |
| Delinquent                            |                           |                      |                      |                        |
| Personal property tax                 | 2,507                     | 14,137               | 10,409               | 6,235                  |
| 16/20M truck tax                      | 158                       | 2,710                | 2,566                | 302                    |
| Watercraft tax                        | -                         | 526                  | 526                  | -                      |
| In lieu of tax                        | -                         | -                    | -                    | -                      |
| Motor vehicle tax                     | 402,141                   | 918,657              | 932,382              | 388,416                |
| Recreational vehicle tax              | 6,113                     | 14,318               | 14,239               | 6,192                  |
| Watercraft                            | 4,186                     | 6,769                | 6,401                | 4,554                  |
| Escrow tax                            | 26,682                    | 48,992               | 45,345               | 30,329                 |
| 16/20M truck tax                      | 123,008                   | 182,630              | 192,737              | 112,901                |
| <b>TOTAL DISTRIBUTABLE FUNDS</b>      | <b>10,380,211</b>         | <b>16,076,724</b>    | <b>15,628,481</b>    | <b>10,828,454</b>      |
| <b>STATE FUNDS</b>                    |                           |                      |                      |                        |
| Educational building                  | -                         | 83,015               | 83,015               | -                      |
| Institutional building                | -                         | 41,507               | 41,507               | -                      |
| Combined motor vehicle tax            | -                         | -                    | -                    | -                      |
| Game licenses and park permits        | -                         | 9,771                | 9,771                | -                      |
| Election filing fees                  | -                         | -                    | -                    | -                      |
| Driver license fees                   | 624                       | 30,672               | 31,296               | -                      |
| Motor vehicle licenses                | 183                       | 630,251              | 629,986              | 448                    |
| Sales and compensating tax            | 23,486                    | 316,441              | 329,784              | 10,143                 |
| Heritage trust                        | 978                       | 3,825                | 3,981                | 822                    |
| <b>TOTAL STATE FUNDS</b>              | <b>25,271</b>             | <b>1,115,482</b>     | <b>1,129,340</b>     | <b>11,413</b>          |
| <b>SUBDIVISION FUNDS</b>              |                           |                      |                      |                        |
| Cities                                | -                         | 1,153,862            | 1,153,862            | -                      |
| Townships                             | -                         | 27,529               | 27,529               | -                      |
| School districts                      | -                         | 3,723,981            | 3,723,815            | 166                    |
| Cemeteries                            | -                         | 120,395              | 120,395              | -                      |
| Central Kansas Library                | -                         | 111,526              | 111,526              | -                      |
| Hillcrest Library district            | -                         | 29,833               | 29,833               | -                      |
| River Valley Extension District No. 4 | -                         | 192,614              | 192,614              | -                      |
| Irrigation districts                  | -                         | 2,089,872            | 2,089,872            | -                      |
| Watershed districts                   | 328                       | 55                   | 55                   | 328                    |
| Drainage districts                    | -                         | 1,500                | 1,500                | -                      |
| Fire Districts No. 3-12               | -                         | 177,187              | 177,187              | -                      |
| <b>TOTAL SUBDIVISION FUNDS</b>        | <b>328</b>                | <b>7,628,354</b>     | <b>7,628,188</b>     | <b>494</b>             |
| <b>OTHER AGENCY FUNDS</b>             |                           |                      |                      |                        |
| Payroll clearing                      | 10,011                    | 1,313,566            | 1,319,268            | 4,309                  |
| Unclaimed legacy                      | 108                       | -                    | -                    | 108                    |
| Hospital revenue bond debt service    | 26,515                    | 54,371               | 56,576               | 24,310                 |
| L.E.P.C.                              | 528                       | -                    | -                    | 528                    |
| Stray Animal                          | 161                       | -                    | -                    | 161                    |
| Rural Opportunity Zone                | 5,101                     | 1,810                | 1,810                | 5,101                  |
| RCD E-Community                       | 409                       | 64,043               | 64,007               | 445                    |
| Clerk of District Court               | 4,180                     | 227,484              | 226,794              | 4,870                  |
| Law Library                           | 14,516                    | 6,279                | 4,974                | 15,821                 |
| <b>TOTAL OTHER AGENCY FUNDS</b>       | <b>61,529</b>             | <b>1,667,553</b>     | <b>1,673,429</b>     | <b>55,653</b>          |
| <b>TOTAL ALL AGENCY FUNDS</b>         | <b>\$ 10,467,339</b>      | <b>\$ 26,488,113</b> | <b>\$ 26,059,438</b> | <b>\$ 10,896,014</b>   |