

GOVE COUNTY, KANSAS

**Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report**

For the Year Ended December 31, 2018

**MAPES & MILLER LLP
Certified Public Accountants
Quinter, KS**

GOVE COUNTY, KANSAS

**Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report**

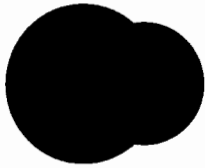
For the Year Ended December 31, 2018

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Gove County, Kansas
Gove, Kansas 67736

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Gove County, Kansas, as of and for the year ended December 31, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Gove County, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Gove County, Kansas, as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants
Quinter, Kansas

August 19, 2019

GOVE COUNTY, KANSAS

Page 1

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

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General Fund	\$ 636,542	3,134,535	2,363,435	1,407,642	7,694	1,415,336
Special Purpose Funds:						
Road and Bridge Fund	1,029,882	1,958,310	2,368,338	619,854	183,642	803,496
Noxious Weed Fund	30,981	191,650	176,923	45,708	0	45,708
Hospital Maintenance Fund	0	1,709,903	1,709,903	0	0	0
Employee Benefits Fund	458,058	911,033	1,153,755	215,336	0	215,336
Mental Health Fund	0	27,739	27,739	0	0	0
Developmental Services Fund	0	66,779	66,779	0	0	0
Noxious Weed Capital Outlay Fund	127,160	50,000	0	177,160	0	177,160
Special Alcohol Fund	18,766	1,991	200	20,557	0	20,557
911 Emergency Services Fund	55,219	0	0	55,219	0	55,219
911 Wireless Fund	7,718	0	0	7,718	0	7,718
Rural Fire District Fund	5,349	161,690	152,000	15,039	0	15,039
Special Highway Improvement Fund	662,531	46,000	0	708,531	0	708,531
Special Machinery Fund	546,622	400,000	237,180	709,442	0	709,442
Register of Deeds Technology Fund	14,150	6,871	6,628	14,393	0	14,393
Bio Terrorism Local Fund	9,222	4,592	2,661	11,153	0	11,153
Bio Terrorism Regional Fund	12,602	60,531	62,567	10,566	0	10,566
DEA Sheriff Fund	458	0	0	458	0	458
Diversion Fees Fund	8,009	1,033	3,230	5,812	0	5,812
Treasurer's Special Auto Fund	22,282	35,297	41,624	15,955	0	15,955
Prosecuting Attorney Training Fund	6,851	3,202	2,261	7,792	0	7,792
Attorney's Trust Fund	25,747	110	0	25,857	0	25,857
Sheriff's Special Law Enforcement Fund	36,691	19,161	709	55,143	0	55,143
Concealed Carry Fund	5,637	325	0	5,962	0	5,962
K-9 Fund	440	0	0	440	0	440
Porta Count Machine Fund	3,187	1,200	472	3,915	0	3,915
Chronic Disease Risk Fund	9,513	0	0	9,513	0	9,513
Balance Carried Forward	\$ 3,733,617	8,791,952	8,376,404	4,149,165	191,336	4,340,501

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

GOVE COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Balance Brought Forward	\$ 3,733,617	8,791,952	8,376,404	4,149,165	191,336	4,340,501
Special Purpose Funds (continued):						
County Health Car Seats Fund	6,826	1,500	191	8,135	0	8,135
GCHD Building Fund	69,703	222	1,173	68,752	0	68,752
Ebola Fund	426	0	72	354	0	354
Sheriff VINS Fund	12,186	3,960	9,860	6,286	0	6,286
Sheriff Seizure Fund	12,773	8,192	7,994	12,971	0	12,971
Clerk Technology Fund	2,101	1,636	990	2,747	0	2,747
Treasurer Technology Fund	4,432	1,636	5,816	252	0	252
Medical Reimbursement Reserve Fund	0	175,054	69,077	105,977	0	105,977
Sheriff Offender Registration Fund	0	340	0	340	0	340
Capital Project Fund						
Career and Technical Education Building	0	50,000	0	50,000	0	50,000
Bond and Interest Funds:						
Hospital Revenue Bonds Fund	0	57,828	57,828	0	0	0
Hospital Bond and Interest Fund	0	52	52	0	0	0
Business Funds:						
Solid Waste Fund	173,605	215,287	146,325	242,567	7,172	249,739
Total Reporting Entity (Excluding Agency Funds)	\$ 4,015,669	9,307,659	8,675,782	4,647,546	198,508	4,846,054

Cash on Hand	\$ 1,549
Checking Accounts - The Bank	9,858,332
Checking Accounts - Equity Bank	41,823
Money Market Account - KansasLand	2,700,000
Certificate of Deposit - Equity Bank	300,000
Total Cash	12,901,704
Less Agency Funds per Schedule 3	(8,055,650)
Total Reporting Entity (Excluding Agency Funds)	\$ 4,846,054

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

GOVE COUNTY, KANSAS
Notes to the Financial Statement
December 31, 2018

1. Summary of Significant Accounting Policies

(a) Municipal Financial Reporting Entity

Gove County, Kansas, is a municipal corporation governed by an elected three-member commission.

(b) Regulatory Basis Fund Types

The following types of funds comprise the financial activities of Gove County for the year ended December 31, 2018:

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

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

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

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

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

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

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

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

(d) Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year ending 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, Schedule 2 as listed in the table of contents, are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditures authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds: Special Highway Improvement Fund, Special Machinery Fund, Register of Deeds Technology Fund, Bio Terrorism Local Fund, Bio Terrorism Regional Fund, DEA Sheriff Fund, Diversion Fees Fund, Treasurer's Special Auto Fund, Prosecuting Attorney Training Fund, Attorney's Trust Fund, Sheriff's Special Law Enforcement Fund, Concealed Carry Fund, K-9 Fund, Porta Count Machine Fund, Chronic Disease Risk Fund, County Health Car Seats Fund, GCHD Building Fund, Ebola

Fund, Sheriff VINS Fund, Sheriff Seizure Fund, Clerk Technology Fund, Treasurer Technology Fund, Medical Reimbursement Reserve Fund, and Sheriff Offender Registration Fund.

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

(e) Property Taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due one-half on December 20th and one-half the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year; such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the County and therefore are not susceptible to accrual. It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statement taken as a whole.

(f) Reimbursements

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

2. 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, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by the federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County did not use "peak periods" during 2018. All deposits were legally secured at December 31, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$12,901,704 and the bank balance was \$13,035,957. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$750,000 was covered by federal depository insurance and \$3,634,256 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of \$8,651,701 was guaranteed with letters of credit issued by Federal Home Loan Bank of Topeka.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2018, the County held no investments.

3. Defined Benefit Pension Plan

Plan Description. Gove County, Kansas, participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefits provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contributions rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from Gove County, Kansas, were \$148,949 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,373,190. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement.

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

4. Other Long-Term Obligations from Operations**(a) Other Post-Employment Benefits**

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the municipality 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.

(b) Death and Disability Other Post-Employment Benefits

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

(c) Compensated Absences**Vacation Leave**

On January 1 of each year, all employees, except first year employees, are entitled to paid vacation leave as follows:

0 – 5 years	1 day per month
6 – 15 years	1 and ½ days per month
16 or more years	2 days per month

For new employees, vacation leave may be used after 6 months of employment. Vacation leave may not be used in excess of the days accrued during the first year of employment.

Employees may carry over three days of unused vacation leave for use in the next year. Any unused vacation leave will be paid to the employee at the current rate of pay when an employee leaves employment.

Personal Leave

All full-time employees are allowed one day of paid personal leave per month. Personal leave accrues on the first day of January and may be used for any reason. All personal leave not used during the calendar year is carried over as medical leave, up to a maximum of ninety days. Any additional unused personal leave will be paid to the employee at 50% of the employee's current rate of pay with the first payroll in the proceeding January. Unused personal leave is not paid on termination of employment. Employees who retire with a personal leave balance will be paid at 50% of the employee's current rate of pay no later than the last day of the month of retirement.

Medical Leave

Unused personal leave is carried over as medical leave, up to a maximum of ninety days. Unused medical leave is not paid on termination of employment. Employees who retire with a medical leave balance will be paid at 50% of the employee's current rate of pay no later than the last day of the month of retirement.

(d) Landfill Closure and Post-Closure Cost

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. In addition to current year expenditures relating to the operation of the landfill as shown in the General Fund and Solid Waste Fund in the financial statement, the County is incurring a liability based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The estimate of closure and post-closure care liability at year-end is \$657,470. This liability is based on the use of 63.58% of the estimated capacity of the landfill and a total closure and post-closure cost estimate of \$1,034,083. The County will recognize the remaining estimated cost of closure and post-closure care of \$376,613 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2018. The County expects the landfill to continue to operate for approximately 39 years. Actual costs may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

5. Stewardship, Compliance and Accountability

(a) Inventory

K.S.A. 19-2687 states that annually, county department heads investigate, inspect, and make an inventory of all personal property, and a comprehensive inventory be compiled by the clerk. The board has the responsibility of viewing each item and checking it to the inventory list. The County Clerk did not compile such a listing, which is a violation of this statute.

(b) Depositories

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County’s funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. The County had deposits from January to July 2018 in a financial institution located outside the county, which is a violation of this statute.

(c) Bond Payments

K.S.A. 10-130 requires the County Treasurer to remit at least 20 days prior to the maturity of the bonds the amount necessary to pay the interest and principal due. The County Treasurer did not timely remit the payment for the Hospital Revenue Bonds Series 2016. This is a violation of this statute.

(d) Operating Transfers

K.S.A 79-2934 restricts the operating transfers of the County to those authorized by applicable Kansas statutes. Transfers from the Employee Benefits Fund were made to the Medical Reimbursement Reserve Fund. Such transfers are not provided by law. This is a violation of this statute.

6. Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	2-1318	\$ 50,000
Road and Bridge Fund	Special Machinery Fund	68-141g	400,000
Treasurer’s Special Auto Fund	General Fund	8-145	22,282
Hospital Bond & Interest Fund	General Fund	Residual Equity	52
Employee Benefits Fund	Medical Reimbursement Reserve Fund	None	174,792

7. Risk Management

Gove County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Gove County has been unable to obtain property, liability, and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, Gove County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 84 participating members.

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

Gove County has also been unable to obtain property and casualty insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 92 participating members.

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

8. Claims and Judgments

The County participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of August 19, 2019, grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

During the ordinary course of its operations, the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

9. Related Party Transactions

In 2018, Gove County paid QHI, LLC a total of \$6,390 for construction services. QHI, LLC is owned in part by County Commissioner Michael Gillespie.

10. Capital Projects

On November 26, 2018, Gove County established a Capital Project Fund with grant proceeds from Gove County Community Foundation and local funds. The funds will be used for the acquisition of a building that will serve as a career and technical education location as an outreach of Northwest Kansas Technical College, Goodland, Kansas. At December 31, 2018, additional funds of \$185,000 were awarded from Dane G Hansen to secure the purchase of the building in 2019.

11. Long-term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/Payments	Balance End of Year	Interest Paid
Revenue Bonds:									
2009 Hospital Revenue Bonds	0.00%	11/01/09	300,000	11/01/19	\$ 60,000	0	30,000	30,000	0
2016 Hospital Revenue Bonds	0.00%	05/23/90	278,275	03/30/17	250,448	0	27,828	222,620	0
Capital Leases:									
HVAC - KansasLand Bank**	4.20%	11/09/15	2,076,725	05/15/26	<u>1,714,451</u>	<u>0</u>	<u>173,477</u>	<u>1,540,974</u>	<u>68,693</u>
Total Contractual Indebtedness:					<u>\$ 2,024,899</u>	<u>0</u>	<u>231,305</u>	<u>1,793,594</u>	<u>68,693</u>

** Gove County, Kansas, is listed as a Co-Lessee along with Gove County Medical Center on the equipment lease purchase agreement dated November 9, 2015. For the year ended December 31, 2018, all of the principal and interest payments were made by Gove County Medical Center.

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

	2019	2020	2021	2022	2023	2024-2028	Total
Principal							
Revenue Bonds	\$ 57,828	27,828	27,828	27,828	27,828	83,480	252,620
Capital Leases	180,905	188,651	196,729	205,152	213,937	555,600	1,540,974
Total Principal	238,733	216,479	224,557	232,980	241,765	639,080	1,793,594
Interest							
Revenue Bonds	0	0	0	0	0	0	0
Capital Leases	61,265	53,519	45,441	37,018	28,233	29,645	255,121
Total Interest	61,265	53,519	45,441	37,018	28,233	29,645	255,121
Total Principal and Interest	\$ 299,998	269,998	269,998	269,998	269,998	668,725	2,048,715

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

GOVE COUNTY, KANSAS

SCHEDULE 1

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General Fund	\$ 3,962,865	0	3,962,865	2,363,435	(1,599,430)
Special Purpose Funds:					
Road and Bridge Fund	2,417,000	22,739	2,439,739	2,368,338	(71,401)
Noxious Weed Fund	208,800	0	208,800	176,923	(31,877)
Hospital Maintenance Fund	1,712,000	0	1,712,000	1,709,903	(2,097)
Employee Benefits Fund	1,345,000	7,710	1,352,710	1,153,755	(198,955)
Mental Health Fund	27,000	0	27,000	27,739	*
Developmental Services Fund	65,284	0	65,284	66,779	*
Noxious Weed Capital Outlay Fund	35,600	0	35,600	0	(35,600)
Special Alcohol Fund	20,695	0	20,695	200	(20,495)
911 Emergency Services Fund	55,219	0	55,219	0	(55,219)
911 Wireless Fund	7,706	0	7,706	0	(7,706)
Rural Fire District Fund	157,000	0	157,000	152,000	(5,000)
Bond and Interest Funds:					
Hospital Revenue Bonds Fund	57,828	0	57,828	57,828	0
Hospital Bond and Interest Fund	0	52	52	52	0
Business Funds:					
Solid Waste Fund	309,947	0	309,947	146,325	(163,622)

* Exempt from Budget law per K.S.A. 19-4007

GOVE COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 1

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 2,090,688	2,094,642	(3,954)
Neighborhood Revitalization Rebate	0	(2,525)	2,525
Delinquent Tax	13,699	0	13,699
Motor Vehicle Tax	111,962	87,890	24,072
Recreational Motor Vehicle Tax	1,638	1,690	(52)
16/20M Vehicle Tax	10,232	9,469	763
Commercial Vehicle Tax	10,640	12,794	(2,154)
Watercraft Tax	0	972	(972)
Intangible Tax	8,896	8,761	135
Mineral Production Tax	28,797	15,000	13,797
Local Sales & Use Tax	358,677	320,000	38,677
Interest & Charges on Delinquent Taxes	21,164	7,000	14,164
Licenses, Permits, and Fees			
Mortgage Registration Fees	9,059	20,000	(10,941)
County Official Fees	117,570	60,000	57,570
County Health - State Aid	8,476	7,000	1,476
County Health - Federal Aid	12,311	5,437	6,874
County Health - Fees & Grants	24,685	45,245	(20,560)
Interest on Idle Funds	62,142	10,000	52,142
Rent on Building	2,400	0	2,400
Reimbursement - Quinter Ambulance Service	219,165	0	219,165
Residual Equity Transfer from Hospital Bond & Interest Fund	52	0	52
Transfer from Treasurer's Special Auto Fund	22,282	12,000	10,282
	<u> </u>	<u> </u>	<u> </u>
Total Receipts	\$ 3,134,535	2,715,375	419,160

GOVE COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 2

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Expenditures:			
County Commission	\$ 62,816	58,000	4,816
County Clerk	126,052	128,280	(2,228)
County Treasurer	130,769	137,230	(6,461)
Register of Deeds	96,263	100,100	(3,837)
County Attorney	67,926	75,000	(7,074)
Rescue	24,000	24,000	0
Sheriff	552,704	577,400	(24,696)
District Court	19,217	32,000	(12,783)
Economic Development	75,303	82,575	(7,272)
Courthouse General	436,891	1,730,000	(1,293,109)
Landfill	242,523	343,000	(100,477)
County Health	193,855	200,672	(6,817)
Ambulance	80,000	80,000	0
4-H Building	12,448	20,000	(7,552)
NWKS Planning & Development	0	6,832	(6,832)
Appraiser	128,300	150,000	(21,700)
Prisoner Care	48,003	75,000	(26,997)
Juvenile Detention	0	5,000	(5,000)
Area Agency Aging	3,000	3,000	0
Election	23,540	42,000	(18,460)
Soil Conservation	20,000	20,000	0
Senior Companion	4,076	4,076	0
Healthy Start	7,749	0	7,749
Options Hays	0	500	(500)
Foster Grandparents	3,000	3,000	0
NW KS Silvered Haired Legislators	0	200	(200)
Court and Trial Costs	0	60,000	(60,000)
Kansas Child Advocacy Center	5,000	5,000	0
Total Expenditures	<u>2,363,435</u>	<u>3,962,865</u>	<u>(1,599,430)</u>
Receipts Over (Under) Expenditures	771,100		
Unencumbered Cash, Beginning	<u>636,542</u>		
Unencumbered Cash, Ending	<u>\$ 1,407,642</u>		

GOVE COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 1,506,613	1,509,908	(3,295)
Neighborhood Revitalization Rebate	0	(1,808)	1,808
Delinquent Tax	14,082	0	14,082
Motor Vehicle Tax	113,823	73,062	40,761
Recreational Vehicle Tax	1,683	1,405	278
16/20M Vehicle Tax	8,454	7,872	582
Commercial Vehicle Tax	11,429	10,635	794
Watercraft Tax	0	807	(807)
Intergovernmental			
Special City/County Highway	267,636	262,897	4,739
Permits			
Reimbursement of Fuel Tax	4,135	0	4,135
Reimbursements	7,716	0	7,716
	22,739	0	22,739
Total Receipts	1,958,310	1,864,778	93,532
Expenditures:			
Personal Services	576,662	600,000	(23,338)
Contractual	164,011	366,000	(201,989)
Commodities	471,661	431,000	40,661
Capital Outlay	756,004	620,000	136,004
Transfer to Special Highway Improvement Fund	0	160,000	(160,000)
Transfer to Special Machinery Fund	400,000	240,000	160,000
Adjustment for Qualifying Budget Credits			
Reimbursements	0	22,739	(22,739)
Total Expenditures	2,368,338	2,439,739	(71,401)
Receipts Over (Under) Expenditures	(410,028)		
Unencumbered Cash, Beginning	1,029,882		
Unencumbered Cash, Ending	\$ 619,854		

GOVE COUNTY, KANSAS

SCHEDULE 2

NOXIOUS WEED FUND

Page 4

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 159,652	159,914	(262)
Neighborhood Revitalization Rebate	0	(193)	193
Delinquent Tax	979	0	979
Motor Vehicle Tax	7,531	3,178	4,353
Recreational Vehicle Tax	106	61	45
16/20M Vehicle Tax	1,121	342	779
Commercial Vehicle Tax	580	463	117
Watercraft Tax	0	35	(35)
Sale of Surplus Equipment	123	0	123
Reimbursements-Sale of Chemical	21,558	45,000	(23,442)
	<u>191,650</u>	<u>208,800</u>	<u>(17,150)</u>
Expenditures:			
Personal Services	38,174	90,000	(51,826)
Contractual	8,669	16,800	(8,131)
Commodities	25,099	90,000	(64,901)
Capital Outlay	54,981	12,000	42,981
Transfer to Noxious Weed Capital Outlay Fund	50,000	0	50,000
	<u>176,923</u>	<u>208,800</u>	<u>(31,877)</u>
Receipts Over (Under) Expenditures	14,727		
Unencumbered Cash, Beginning	<u>30,981</u>		
Unencumbered Cash, Ending	\$ <u>45,708</u>		

GOVE COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 1,077,999	1,079,964	(1,965)
Neighborhood Revitalization Rebate	0	(1,303)	1,303
Delinquent Tax	6,110	0	6,110
Motor Vehicle Tax	52,140	35,068	17,072
Recreational Vehicle Tax	789	674	115
16/20M Vehicle Tax	1,891	3,778	(1,887)
Commercial Vehicle Tax	5,849	5,105	744
Watercraft Tax	0	387	(387)
Local Sales & Use Tax	565,125	550,000	15,125
	1,709,903	1,673,673	36,230
Total Receipts	1,709,903	1,673,673	36,230
Expenditures:			
Appropriations to Board - Sales Tax	565,125	550,000	15,125
Appropriations to Board - Tax Distribution	1,144,778	1,162,000	(17,222)
	1,709,903	1,712,000	(2,097)
Total Expenditures	1,709,903	1,712,000	(2,097)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

GOVE COUNTY, KANSAS
EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 819,837	821,678	(1,841)
Neighborhood Revitalization Rebate	0	(990)	990
Delinquent Tax	7,644	0	7,644
Motor Vehicle Tax	62,964	44,327	18,637
Recreational Vehicle Tax	918	852	66
16/20M Vehicle Tax	6,076	4,776	1,300
Commercial Vehicle Tax	5,884	6,452	(568)
Watercraft Tax	0	490	(490)
Reimbursements	7,710	0	7,710
	911,033	877,585	33,448
Expenditures:			
Contractual	37,467	70,000	(32,533)
Employer Contributions	306,995	325,000	(18,005)
Health Insurance	475,501	750,000	(274,499)
Employer Contributions - H.S.A.	159,000	200,000	(41,000)
Transfer to Medical Reimbursement Reserve Fund	174,792	0	174,792
Adjustment for Qualifying Budget Credits			
Reimbursements	0	7,710	(7,710)
	1,153,755	1,352,710	(198,955)
Receipts Over (Under) Expenditures	(242,722)		
Unencumbered Cash, Beginning	458,058		
Unencumbered Cash, Ending	\$ 215,336		

GOVE COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 25,547	25,570	(23)
Neighborhood Revitalization Rebate	0	(31)	31
Delinquent Tax	210	0	210
Motor Vehicle Tax	1,648	941	707
Recreational Vehicle Tax	24	18	6
16/20M Vehicle Tax	155	101	54
Commercial Vehicle Tax	155	137	18
Watercraft Tax	0	10	(10)
Total Receipts	27,739	26,746	993
Expenditures:			
Contractual	27,739	27,000	739
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

GOVE COUNTY, KANSAS
DEVELOPMENTAL SERVICES FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 62,087	62,218	(131)
Neighborhood Revitalization Rebate	0	(75)	75
Delinquent Tax	452	0	452
Motor Vehicle Tax	3,528	2,023	1,505
Recreational Vehicle Tax	51	39	12
16/20M Vehicle Tax	327	218	109
Commercial Vehicle Tax	334	294	40
Watercraft Tax	0	22	(22)
	66,779	64,739	2,040
Expenditures:			
Contractual	66,779	65,284	1,495
	0	0	0
Receipts Over (Under) Expenditures	0	0	0
Unencumbered Cash, Beginning	0	0	0
Unencumbered Cash, Ending	\$ 0	0	0

GOVE COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Transfer from Noxious Weed Fund	\$ 50,000	0	50,000
Expenditures:			
Capital Outlay	0	35,600	(35,600)
Receipts Over (Under) Expenditures	50,000		
Unencumbered Cash, Beginning	127,160		
Unencumbered Cash, Ending	\$ 177,160		

**GOVE COUNTY, KANSAS
SPECIAL ALCOHOL FUND**

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Liquor Tax - State of Kansas	\$ <u>1,991</u>	<u>1,600</u>	<u>391</u>
Expenditures:			
Contractual	<u>200</u>	<u>20,695</u>	<u>(20,495)</u>
Receipts Over (Under) Expenditures	<u>1,791</u>		
Unencumbered Cash, Beginning	<u>18,766</u>		
Unencumbered Cash, Ending	\$ <u>20,557</u>		

GOVE COUNTY, KANSAS

911 EMERGENCY SERVICES FUND

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts	\$ 0	0	0
Expenditures:			
Contractual	0	55,219	(55,219)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>55,219</u>		
Unencumbered Cash, Ending	\$ <u>55,219</u>		

GOVE COUNTY, KANSAS
911 WIRELESS FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts	\$ 0	0	0
Expenditures:			
Contractual	0	7,706	(7,706)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	7,718		
Unencumbered Cash, Ending	\$ 7,718		

GOVE COUNTY, KANSAS
RURAL FIRE DISTRICT FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 151,564	149,847	1,717
Delinquent Tax	947	0	947
Motor Vehicle Tax	7,348	5,171	2,177
Recreational Vehicle Tax	115	115	0
16/20M Vehicle Tax	1,172	1,008	164
Commercial Vehicle Tax	544	807	(263)
Watercraft Tax	0	52	(52)
Total Receipts	161,690	157,000	4,690
Expenditures:			
Appropriations	152,000	152,000	0
Cash Basis	0	5,000	(5,000)
Total Expenditures	152,000	157,000	(5,000)
Receipts Over (Under) Expenditures	9,690		
Unencumbered Cash, Beginning	5,349		
Unencumbered Cash, Ending	\$ 15,039		

GOVE COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Special Highway Improvement Fund	
Receipts	
DOT - Connecting Links	\$ 46,000
Expenditures	0
Receipts Over (Under) Expenditures	46,000
Unencumbered Cash, Beginning	662,531
Unencumbered Cash, Ending	\$ 708,531
 Special Machinery Fund	
Receipts:	
Transfer from Road and Bridge Fund	\$ 400,000
Expenditures:	
Capital Outlay	237,180
Receipts Over (Under) Expenditures	162,820
Unencumbered Cash, Beginning	546,622
Unencumbered Cash, Ending	\$ 709,442

GOVE COUNTY, KANSAS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018

	Actual
Register of Deeds Technology Fund	
Receipts:	
Fees	\$ 6,544
Interest	327
Total Receipts	6,871
Expenditures:	
Commodities	6,628
Receipts Over (Under) Expenditures	243
Unencumbered Cash, Beginning	14,150
Unencumbered Cash, Ending	\$ 14,393
 Bio Terrorism Local Fund	
Receipts:	
Federal Aid	\$ 4,592
Expenditures:	
Commodities	2,161
Contractual	500
Total Expenditures	2,661
Receipts Over (Under) Expenditures	1,931
Unencumbered Cash, Beginning	9,222
Unencumbered Cash, Ending	\$ 11,153

GOVE COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Bio Terrorism Regional Fund	
Receipts:	
Federal Aid	\$ 60,531
Expenditures:	
Personal Services	49,908
Contractual Services	10,550
Commodities	2,109
Total Expenditures	62,567
Receipts Over (Under) Expenditures	(2,036)
Unencumbered Cash, Beginning	12,602
Unencumbered Cash, Ending	\$ 10,566
 DEA Sheriff Fund	
Receipts	\$ 0
Expenditures	0
Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	458
Unencumbered Cash, Ending	\$ 458
 Diversion Fees Fund	
Receipts:	
Collections	\$ 1,033
Expenditures	
Contractual	135
Capital Outlay	3,095
Total Expenditures	3,230
Receipts Over (Under) Expenditures	(2,197)
Unencumbered Cash, Beginning	8,009
Unencumbered Cash, Ending	\$ 5,812

GOVE COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Treasurer's Special Auto Fund	
Receipts:	
Fees	\$ 35,297
Expenditures:	
Personal Services	7,641
Contractual	2,810
Meeting Expense	8,891
Transfer to General Fund	22,282
Total Expenditures	41,624
Receipts Over (Under) Expenditures	(6,327)
Unencumbered Cash, Beginning	22,282
Unencumbered Cash, Ending	\$ 15,955
 Prosecuting Attorney Training Fund	
Receipts:	
Fees	\$ 3,202
Expenditures:	
Contractual Services	2,261
Receipts Over (Under) Expenditures	941
Unencumbered Cash, Beginning	6,851
Unencumbered Cash, Ending	\$ 7,792

GOVE COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Attorney's Trust Fund	
Receipts:	
Fees	\$ 110
Expenditures	0
Receipts Over (Under) Expenditures	110
Unencumbered Cash, Beginning	25,747
Unencumbered Cash, Ending	\$ 25,857
 Sheriff's Special Law Enforcement Fund	
Receipts	
Fees	\$ 165
Seized Funds	18,996
Total Receipts	19,161
Expenditures:	
Contractual Services	125
Commodities	584
Total Expenditures	709
Receipts Over (Under) Expenditures	18,452
Unencumbered Cash, Beginning	36,691
Unencumbered Cash, Ending	\$ 55,143
 Concealed Carry Fund	
Receipts:	
Drug Seizure Funds	\$ 325
Expenditures	0
Receipts Over (Under) Expenditures	325
Unencumbered Cash, Beginning	5,637
Unencumbered Cash, Ending	\$ 5,962

GOVE COUNTY, KANSAS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018

	Actual
K-9 Fund	
Receipts	\$ 0
Expenditures	0
Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	440
Unencumbered Cash, Ending	\$ 440
 Porta Count Machine Fund	
Receipts:	
Fees	\$ 1,200
Expenditures:	
Commodities	472
Receipts Over (Under) Expenditures	728
Unencumbered Cash, Beginning	3,187
Unencumbered Cash, Ending	\$ 3,915
 Chronic Disease Risk Fund	
Receipts	\$ 0
Expenditures	0
Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	9,513
Unencumbered Cash, Ending	\$ 9,513

GOVE COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
County Health Car Seats Fund	
Receipts:	
Donations	\$ 1,500
Expenditures:	
Contractual Services	191
Receipts Over (Under) Expenditures	1,309
Unencumbered Cash, Beginning	6,826
Unencumbered Cash, Ending	\$ 8,135
 GCHD Building Fund	
Receipts:	
Donations	\$ 92
Interest on Idle Funds	130
Total Receipts	222
Expenditures:	
Contractual Services	1,173
Receipts Over (Under) Expenditures	(951)
Unencumbered Cash, Beginning	69,703
Unencumbered Cash, Ending	\$ 68,752
 Ebola Fund	
Receipts	\$ 0
Expenditures:	
Commodities	72
Receipts Over (Under) Expenditures	(72)
Unencumbered Cash, Beginning	426
Unencumbered Cash, Ending	\$ 354

GOVE COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Sheriff VINS Fund	
Receipts:	
Fees	\$ 3,960
Expenditures:	
Contractual Services	9,860
Receipts Over (Under) Expenditures	(5,900)
Unencumbered Cash, Beginning	12,186
Unencumbered Cash, Ending	\$ 6,286
 Sheriff Seizure Fund	
Receipts:	
Seized Funds	\$ 8,192
Expenditures:	
Contractual	7,994
Receipts Over (Under) Expenditures	198
Unencumbered Cash, Beginning	12,773
Unencumbered Cash, Ending	\$ 12,971
 Clerk Technology Fund	
Receipts:	
Fees	\$ 1,636
Expenditures:	
Commodities	990
Receipts Over (Under) Expenditures	646
Unencumbered Cash, Beginning	2,101
Unencumbered Cash, Ending	\$ 2,747

GOVE COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Treasurer Technology Fund	
Receipts:	
Fees	\$ 1,636
Expenditures:	
Commodities	816
Capital Outlay	5,000
Total Expenditures	5,816
Receipts Over (Under) Expenditures	(4,180)
Unencumbered Cash, Beginning	4,432
Unencumbered Cash, Ending	\$ 252
 Medical Reimbursement Reserve Fund	
Receipts:	
Transfer from Employee Benefits Fund	\$ 174,792
Interest on Idle Funds	262
Total Receipts	175,054
Expenditures:	
Employee Claims	69,077
Receipts Over (Under) Expenditures	105,977
Unencumbered Cash, Beginning	0
Unencumbered Cash, Ending	\$ 105,977
 Sheriff Offender Registration Fund	
Receipts:	
Fees	\$ 340
Expenditures	
	0
Receipts Over (Under) Expenditures	340
Unencumbered Cash, Beginning	0
Unencumbered Cash, Ending	\$ 340

GOVE COUNTY, KANSAS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018

	Actual
Career and Technical Education Building	
Receipts:	
Miscellaneous - County Match	\$ 25,000
Grants	25,000
	50,000
Total Receipts	50,000
Expenditures	0
Receipts Over (Under) Expenditures	50,000
Unencumbered Cash, Beginning	0
Unencumbered Cash, Ending	\$ 50,000

GOVE COUNTY, KANSAS
HOSPITAL REVENUE BONDS FUND
 Regulatory Basis
 For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Reimbursements from GCMC	\$ 57,828	57,828	0
Expenditures:			
Principal Payment	57,828	57,828	0
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

GOVE COUNTY, KANSAS
HOSPITAL BOND AND INTEREST FUND
 Regulatory Basis
 For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Revenue			
Delinquent Tax	\$ 52	0	52
Motor Vehicle Tax	0	6	(6)
16/20M Vehicle Tax	0	1	(1)
Commercial Vehicle Tax	0	1	(1)
	52	8	44
Total Receipts			
Expenditures:			
Residual Equity Transfer to General Fund	52	0	52
Adjustment for Qualifying Budget Credits			
Residual Equity Transfer	0	52	(52)
	52	52	0
Total Expenditures			
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
	0		
Unencumbered Cash, Ending	\$ 0		
	0		

**GOVE COUNTY, KANSAS
SOLID WASTE FUND**

SCHEDULE 2
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Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Charges for Solid Waste Pickup	\$ 166,679	170,000	(3,321)
Landfill Charges	40,442	18,000	22,442
Special Assessments	6,854	3,500	3,354
Delinquent Specials	1,312	500	812
	<hr/>	<hr/>	
Total Receipts	215,287	192,000	23,287
	<hr/>	<hr/>	
Expenditures:			
Commodities	329	0	329
Contractual	145,569	274,947	(129,378)
Closing/Post Closing Costs	0	35,000	(35,000)
Refunds	427	0	427
	<hr/>	<hr/>	
Total Expenditures	146,325	309,947	(163,622)
	<hr/>	<hr/>	
Receipts Over (Under) Expenditures	68,962		
Unencumbered Cash, Beginning	173,605		
	<hr/>		
Unencumbered Cash, Ending	\$ 242,567		
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GOVE COUNTY, KANSAS

SCHEDULE 3

Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 6,522,261	10,249,157	9,957,876	6,813,542
Delinquent Tax	56,097	100,195	81,675	74,617
Motor Vehicle Tax	123,137	9,129	20,795	111,471
Recreational Vehicle Tax	1,695	140	365	1,470
Commercial Vehicle Tax	2,398	86,978	88,582	794
NRP Holding Fund	0	17,929	17,929	0
Tax Escrow	643	2,895	3,467	71
Total Distributable Funds	<u>6,706,231</u>	<u>10,466,423</u>	<u>10,170,689</u>	<u>7,001,965</u>
State Funds:				
State Education Building	0	72,578	72,578	0
State Institutional Building	0	36,289	36,289	0
I & C Tax Collections	6,099	217,677	208,068	15,708
Driver's License	0	5,144	5,144	0
Total State Funds	<u>6,099</u>	<u>331,688</u>	<u>322,079</u>	<u>15,708</u>
Subdivision Funds:				
Cities	0	748,671	748,691	(20)
Townships	(1)	86,927	86,926	0
Fire Districts	300	45,054	45,354	0
School Districts	0	3,041,401	3,041,401	0
Extension District	0	177,225	177,225	0
Regional Library	0	75,222	75,222	0
Special Assessments	25,494	32,258	36,012	21,740
Total Subdivision Funds	<u>25,793</u>	<u>4,206,758</u>	<u>4,210,831</u>	<u>21,720</u>
County Officer Accounts:				
Clerk of District Court	38,020	390,654	427,274	1,400
Law Library	40,299	11,924	11,800	40,423
Heritage Trust	0	3,272	3,272	0
Oil and Gas Depletion	971,280	3,154	0	974,434
Total Officer Accounts	<u>1,049,599</u>	<u>409,004</u>	<u>442,346</u>	<u>1,016,257</u>
Total Agency Funds	<u>\$ 7,787,722</u>	<u>15,413,873</u>	<u>15,145,945</u>	<u>8,055,650</u>