

SMITH COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2019

SMITH COUNTY, KANSAS
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TABLE OF CONTENTS

Independent Auditors' Report	1
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	4
Notes to Financial Statement	6

Regulatory–Required Supplementary Information

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis	17
Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis Individually presented by fund	

Governmental Type Funds

General Fund

2-1 General Fund	18
------------------------	----

Special Purpose Funds

2-2 Road and Bridge Fund	21
2-3 Bridge Building Fund	22
2-4 Special Machinery Fund	23
2-5 Noxious Weed Fund	24
2-6 Health Fund	25
2-7 Appraiser's Cost Fund	26
2-8 Employee Benefits Fund	27
2-9 Hospital Maintenance Fund	28
2-10 Ambulance Service Fund	29
2-11 Mental Health Fund	30
2-12 Intellectual Disability Fund	31
2-13 Special Alcohol Fund	32
2-14 New Generation E-911 Fund	33
2-15 Register of Deeds Technology Fund	34
2-16 County Clerk Technology Fund	35
2-17 County Treasurer Technology Fund	36
2-18 Sales Tax Fund	37
2-19 Guest Tax Fund	38
2-20 Health Reserve Fund	39
2-21 Health Operating Fund	40
2-22 Wellness Center Fund	41

Business Funds

2-23 Solid Waste Fund	42
2-24 Solid Waste Equipment Reserve Fund	43
2-25 Solid Waste Post Closure Fund	44
2-26 Solid Waste Capital Improvement Fund	45

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

TABLE OF CONTENTS (continued)

Trust Funds

2-27 EMS Grant Memorial Fund	46
2-28 Prosecuting Attorney's Training Fund	47
2-29 Special Motor Vehicle Fund	48

Related Municipal Entity

Smith County, Kansas Public Building Commission

2-30 Debt Service Fund	49
2-31 Memorial Hospital Project Fund	50

Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis

3-1 Distributable Funds, State Funds, and Subdivision Funds	51
3-2 Agency Funds.....	52

INDEPENDENT AUDITORS' REPORT

To the County Commission

Smith County, Kansas

Smith Center, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Smith County, Kansas**, as of and for the year ended December 31, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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

As described in Note 1, the financial statement is prepared by **Smith County, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Smith County, Kansas** as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Smith County, Kansas** as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Smith County, Kansas** as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated July 17, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was

derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note 1.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

August 24, 2020

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 758,316	-	1,555,652	1,621,891	692,077	88,134	780,211
Special Purpose Funds							
Road and Bridge Fund	643,265	4,435	2,774,824	2,917,233	505,291	125,647	630,938
Bridge Building Fund	854,321	-	150,000	162,302	842,019	-	842,019
Special Machinery Fund	1,391,026	-	200,000	507,720	1,083,306	-	1,083,306
Noxious Weed Fund	126,335	-	117,589	146,809	97,115	3,970	101,085
Health Fund	83,633	-	478,768	404,857	157,544	28,635	186,179
Appraiser's Cost Fund	31,715	-	143,096	135,680	39,131	5,368	44,499
Employee Benefits Fund	131,418	-	2,055,820	2,038,937	148,301	-	148,301
Hospital Maintenance Fund	9,336	-	391,658	393,277	7,717	-	7,717
Ambulance Service Fund	244,058	-	722,378	666,585	299,851	51,699	351,550
Mental Health Fund	-	-	26,630	26,630	-	283	283
Intellectual Disability Fund	-	-	28,486	28,486	-	303	303
Special Alcohol Fund	25,239	-	13,397	21,963	16,673	-	16,673
New Generation E-911 Fund	6,284	-	52,788	59,072	-	-	-
Register of Deeds Technology Fund	31,783	-	4,996	6,353	30,426	1,660	32,086
County Clerk Technology Fund	2,187	-	1,249	2,583	853	-	853
County Treasurer Technology Fund	3,319	-	1,249	-	4,568	-	4,568
Sales Tax Fund	671,502	-	557,311	748,168	480,645	164,819	645,464
Guest Tax Fund	19,737	-	5,325	6,286	18,776	113	18,889
Health Reserve Fund	1,586,078	-	1,631,941	767,603	2,450,416	2,636	2,453,052
Health Operating Fund	-	-	320,055	320,055	-	-	-
Wellness Center Fund	-	-	62,900	62,900	-	-	-
Business Funds							
Solid Waste Fund	402,070	-	393,141	308,838	486,373	11,578	497,951
Solid Waste Equipment Reserve Fund	87,500	-	12,500	-	100,000	-	100,000
Solid Waste Post Closure Fund	52,500	-	7,500	-	60,000	-	60,000
Solid Waste Capital Improvement Fund	100,000	-	100,000	-	200,000	-	200,000
Trust Funds							
EMS Grant Memorial Fund	88,005	-	16,010	91,900	12,115	8,678	20,793
Prosecuting Attorney's Training Fund	1,398	-	473	238	1,633	-	1,633
Special Motor Vehicle Fund	-	-	529,035	529,035	-	8,602	8,602
Total Primary Government	<u>7,351,025</u>	<u>4,435</u>	<u>12,354,771</u>	<u>11,975,401</u>	<u>7,734,830</u>	<u>502,125</u>	<u>8,236,955</u>
Related Municipal Entity							
Smith County, Kansas Public							
Building Commission							
Debt Service Fund	-	-	254,750	254,750	-	-	-
Memorial Hospital Project Fund	652	-	27,749,222	27,749,874	-	-	-
Total Related Municipal Entity	<u>652</u>	<u>-</u>	<u>28,003,972</u>	<u>28,004,624</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Primary Government (Excluding Distributable and Agency Funds)	\$ <u>7,351,677</u>	<u>4,435</u>	<u>40,358,743</u>	<u>39,980,025</u>	<u>7,734,830</u>	<u>502,125</u>	<u>8,236,955</u>

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

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

Composition of Cash	
Checking Account	\$ 14,609,240
Certificates of Deposit	2,045,000
Cash on Hand	<u>49,331</u>
Total Primary Government	16,703,571
Distributable Funds per Schedule 3-1	(8,297,609)
Agency Funds per Schedule 3-2	<u>(169,007)</u>
Total Primary Government (Excluding Distributable and Agency Funds)	\$ <u>8,236,955</u>

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entity, Smith County, Kansas Public Building Commission, shown below. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents. This financial statement does not include the related municipal entity, Smith County Hospital, shown below.

Smith County, Kansas Public Building Commission

The Public Building Commission is a municipal corporation of the State of Kansas formed under the authority of K.S.A. 12-1757 *et seq.* and Charter Resolution No. 09-16 of Smith County. The Commission has been organized by the governing body of **Smith County, Kansas** (the "County") for the purposes of acquiring a site or sites for constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character. The financial information for the commission is included in the audited financial statement of the County.

Smith County Hospital

The County Hospital Board operates the County's hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the hospital. Bond issuances must be approved by the County. Audited financial statements can be obtained by contacting the Hospital.

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2019.

Regulatory Basis Fund Types

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

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

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

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

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

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

Basis of Accounting

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

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

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Bridge Building Fund, Special Machinery Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, Guest Tax Fund, Health Reserve Fund, Health Operating Fund, and Wellness Center Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

Concentration of Credit Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$16,703,571 and the bank balance was \$16,607,136. The bank balance was held by four banks resulting in a concentration of credit risk. Of

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

the bank balance, \$810,224 was covered by federal depository insurance, \$12,696,912 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and \$3,100,000 was secured with a letter of credit.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2019.

NOTE 4 – INTERFUND TRANSFERS

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

From	To	Regulatory Authority	Amount
Road and Bridge Fund	Bridge Building Fund	K.S.A. 68-141g	\$ 150,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	200,000
Solid Waste Fund	Solid Waste Equipment Reserve Fund	K.S.A. 19-119	12,500
Solid Waste Fund	Solid Waste Post Closure Fund	K.S.A. 19-101a	7,500
Solid Waste Fund	Solid Waste Capital Improvement Fund	K.S.A. 12-120	100,000
Employee Benefits Fund	Health Reserve Fund	K.S.A. 12-16,102	1,500,000
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	27,777

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

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

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

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

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

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

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

The County carries commercial insurance for all other risks of loss, including surety bonds. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 – GRANTS AND SHARED REVENUES

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

NOTE 8 – DEFERRED COMPENSATION PLAN

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

NOTE 9 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

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

Contributions

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

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

Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City were \$248,038 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, the City's proportionate share of the collective net pension liability reported by KPERS was \$2,098,769. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City's proportion of the net pension liability was based on the ratio of the City'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 these financial statements.

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

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

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

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

As provided by K.S.A. 74-4927, 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, 2019.

NOTE 11 – COMPENSATED ABSENCES

Vacation

Employees of the County earn one day of vacation per month of employment. Vacation is not allowed until one year of employment is completed. The County's policy regarding vacation permits employees to accumulate a maximum of 20 days vacation. Unused vacation due to an employee who terminates employment with the County will be paid on the payroll following the final date of employment. The potential liability for vacation at December 31, 2019 was \$106,686. This is reflected in the financial statement.

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

Sick Leave

Employees of the County earn eight hours of sick leave per month of employment. The County's policy regarding sick leave permits employees to accumulate a maximum of 100 days of sick leave. One half of accumulated sick leave over 100 days shall be paid to the employee upon termination of employment. The potential liability for sick leave at December 31, 2019 was \$98,919. This is not reflected in the financial statement.

Comp Time

Employees of the County may accrue a maximum of 120 hours of compensatory time. Unused compensatory time will be paid upon termination of employment. Employees may use compensatory time accrued. Compensatory time is paid at time and a half of the employee's base wage. The potential liability for comp time at December 31, 2019 was \$11,621. This is reflected in the financial statement.

NOTE 12 – HEALTH REIMBURSEMENT ARRANGEMENT

Smith County, Kansas entered into a Health Reimbursement Arrangement (HRA). The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The HRA plan is funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employees, their spouse, or their dependents. The maximum allowance per year is \$3,850 for employee only, and \$7,700 for employee and spouse, employee and children, and employee and family. The amount the County paid in HRA reimbursements was \$137,169 for the year ended December 31, 2019.

NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Smith County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is \$582,313 and the estimated post-closure cost is \$622,223. These figures comprise the estimated closure and post-closure cost of \$1,204,536. At December 31, 2019, the permit for 2019 identifies that the remaining volume capacity of the site is 73% of the original capacity and that the remaining life of the landfill is 67 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2019.

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

NOTE 14 – SMITH COUNTY, KANSAS PUBLIC BUILDING COMMISSION

Lease Receivable

Smith County, Kansas Public Building Commission entered into a lease agreement with **Smith County, Kansas** for the lease of the hospital building. The County is obligated to make payments to the Commission equivalent to the debt that the Commission has assumed and to pay its outstanding revenue bonds. The Commission covenants that, unless the County is in default under the lease obligation, it will not, without the County's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease obligation. The

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

County covenants and agrees that it will, during the term of the lease obligation, keep and maintain the project and all parts thereof in good condition and repair, including but not limited to the furnishing of all parts, mechanisms and devices required to keep the machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire. Total payments receivable are as follows:

<u>Years Ending December 31</u>	<u>Total</u>
2020	\$ 250,050
2021	255,250
2022	250,350
2023	<u>146,450</u>
Total	\$ <u>902,100</u>

Long-Term Debt

The Commission issued Refunding Revenue Bonds, Series 2013 dated May 1, 2013 with an original issue amount of \$2,050,000 for refinancing Revenue Bonds, Series 2009, with an outstanding par value of \$1,555,000. The bonds will mature on June 1, 2023 with semiannual payments and an interest rate of 2.00%.

Current Refunding Debt Defeasance

On February 14, 2019, the County issued Series 2019 Taxable Refunding Revenue Bonds of \$27,725,000 with an interest rate of 2.75%. The bond proceeds were used to refund \$27,725,000 of Series 2016 Revenue Anticipation Revenue Bonds. The Series 2019 bonds require annual payments and will mature on February 14, 2054.

NOTE 15 – CONDUIT DEBT

From time to time, **Smith County, Kansas** has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are generally payable from and secured by the project financed and if needed, additional assets or revenues of the private-sector entities serviced by the bond issuance. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds.

Accordingly, the bonds are not reported as liabilities in the accompanying schedule. As of December 31, 2019, there was one industrial revenue bond outstanding. The principal amounts payable at December 31, 2019 totaled \$7,120,828.

NOTE 16 – SUBSEQUENT EVENTS

Subsequent to year end, the United States experienced a nationwide pandemic from the novel coronavirus known as COVID-19. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the entire United States economy. As of the date of this financial statement, management is unable to reasonably determine the effects of this virus on the operations of the County. Management has evaluated subsequent events through August 24, 2020, which is the date the financial statement was available to be issued.

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

NOTE 17 – LONG-TERM DEBT

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

Lease Obligations

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

The County entered into a lease obligation for \$2,050,000 with Smith County, Kansas Public Building Commission for the lease of the Smith County Hospital building. The County is obligated to make payments to Smith County, Kansas Public Building Commission equivalent to the debt that the Public Building Commission has assumed and to pay its outstanding revenue bonds. The Public Building Commission covenants that unless the County is in default under the lease obligation, it will not, without the County's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease obligation. The covenants agreed to state that the County, during the term of the lease obligation, shall keep and maintain the project and all parts thereof in good condition and repair, including but not limited to the furnishing of all parts, mechanisms and devices required to keep the machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire.

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

Changes in long-term liabilities for the County for the year ended December 31, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases									
Road and Bridge Fund									
1 Cat 120M2AWD Motor Grader	1.74%	10/5/2015	\$ 238,492	10/5/2020	\$ 97,830	-	(48,320)	49,510	1,866
2 Cat 120M2AWD Motor Graders	1.93%	12/19/2016	345,050	12/19/2020	175,692	-	(87,007)	88,685	3,393
Sales Tax Fund									
Hospital Building Lease	2.00%	5/1/2013	2,050,000	6/1/2023	<u>1,105,000</u>	<u>-</u>	<u>(235,000)</u>	<u>870,000</u>	<u>19,750</u>
Total Contractual Indebtedness - County					<u>1,378,522</u>	<u>-</u>	<u>(370,327)</u>	<u>1,008,195</u>	<u>25,009</u>
Related Municipal Entity Debt									
Revenue Bonds									
Series 2013 Public Building Commission	2.00%	5/1/2013	2,050,000	6/1/2023	1,105,000	-	(235,000)	870,000	19,750
Series 2016 Smith County Memorial Hospital Project	2.99%	6/29/2016	27,725,000	3/1/2019	27,250,403	-	(27,250,403)	-	405,134
Series 2019 Smith County Memorial Hospital Project	2.75%	2/14/2019	27,725,000	2/14/2054	<u>-</u>	<u>27,725,000</u>	<u>-</u>	<u>27,725,000</u>	<u>-</u>
Total Related Municipal Entity Debt					<u>28,355,403</u>	<u>27,725,000</u>	<u>(27,485,403)</u>	<u>28,595,000</u>	<u>424,884</u>
Total Contractual Indebtedness					<u>\$ 29,733,925</u>	<u>27,725,000</u>	<u>(27,855,730)</u>	<u>29,603,195</u>	<u>449,893</u>

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

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

	YEAR											
	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2039	2040-2044	2045-2049	2050-2054	Total
County Debt												
Principal												
Capital Leases	\$	373,195	245,000	245,000	145,000	-	-	-	-	-	-	1,008,195
Interest												
Capital Leases		17,803	10,250	5,350	1,450	-	-	-	-	-	-	34,853
Total Principal and Interest - County		390,998	255,250	250,350	146,450	-	-	-	-	-	-	1,043,048
Related Municipal Entity Debt												
Principal												
Revenue Bonds		704,770	726,130	742,109	656,400	526,103	3,485,761	3,395,306	3,912,462	4,507,538	5,195,412	28,595,000
Interest												
Revenue Bonds		809,960	795,985	775,105	756,913	738,731	4,113,561	2,937,347	2,419,209	1,825,849	1,138,279	16,657,523
Total Principal and Interest - RME		1,514,730	1,522,115	1,517,214	1,413,313	1,264,834	7,599,322	6,332,653	6,331,671	6,333,387	6,333,691	45,252,523
Total Principal and Interest	\$	1,905,728	1,777,365	1,767,564	1,559,763	1,264,834	7,599,322	6,332,653	6,331,671	6,333,387	6,333,691	46,295,571

SMITH COUNTY, KANSAS

Regulatory-Required Supplementary Information

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund	\$ 1,821,310	-	1,821,310	1,621,891	(199,419)
Special Purpose Funds					
Road and Bridge Fund	2,989,665	-	2,989,665	2,917,233	(72,432)
Noxious Weed Fund	200,345	-	200,345	146,809	(53,536)
Health Fund	450,120	-	450,120	404,857	(45,263)
Appraiser's Cost Fund	155,750	-	155,750	135,680	(20,070)
Employee Benefits Fund	2,097,500	-	2,097,500	2,038,937	(58,563)
Hospital Maintenance Fund	393,277	-	393,277	393,277	-
Ambulance Service Fund	755,210	-	755,210	666,585	(88,625)
Mental Health Fund	27,600	-	27,600	26,630	(970)
Intellectual Disability Fund	29,495	-	29,495	28,486	(1,009)
Special Alcohol Fund	39,243	-	39,243	21,963	(17,280)
New Generation E-911 Fund	85,000	-	85,000	59,072	(25,928)
Sales Tax Fund	2,094,580	-	2,094,580	748,168	(1,346,412)
Business Fund					
Solid Waste Fund	339,650	-	339,650	308,838	(30,812)

SMITH COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 1,324,716	1,257,225	1,247,331	9,894
Neighborhood Revitalization Rebate	(18,997)	(15,968)	(14,581)	(1,387)
State Aid	278	163	-	163
Licenses and Fees	91,474	58,524	39,400	19,124
Use of Money and Property	108,174	166,780	29,600	137,180
Transfers In	24,567	27,777	12,000	15,777
Reimbursements	58,289	8,298	12,300	(4,002)
Miscellaneous	42,223	52,853	-	52,853
Total Receipts	<u>1,630,724</u>	<u>1,555,652</u>	<u>1,326,050</u>	<u>229,602</u>
Expenditures				
County Commissioners	65,619	69,266	76,900	(7,634)
County Clerk	94,943	93,634	101,320	(7,686)
County Treasurer	160,545	164,053	183,500	(19,447)
County Attorney	108,980	99,246	121,460	(22,214)
Register of Deeds	53,791	50,606	59,915	(9,309)
Sheriff	400,750	452,048	411,400	40,648
Dispatch	193,619	162,346	206,625	(44,279)
Court System	63,168	86,208	56,250	29,958
Courthouse General	354,177	261,600	423,490	(161,890)
Emergency Preparedness	30,469	67,587	67,800	(213)
Other Departments	132,853	115,297	112,650	2,647
Total Expenditures	<u>1,658,914</u>	<u>1,621,891</u>	<u>1,821,310</u>	<u>(199,419)</u>
Receipts Over (Under) Expenditures	(28,190)	(66,239)		
Unencumbered Cash - Beginning	<u>786,506</u>	<u>758,316</u>		
Unencumbered Cash - Ending	\$ <u>758,316</u>	<u>692,077</u>		

SMITH COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
County Commissioners				
Personal Services	\$ 64,176	65,477	66,000	(523)
Contractual Services	660	2,818	5,800	(2,982)
Commodities	783	971	100	871
Capital Outlay	-	-	5,000	(5,000)
Total County Commissioners	<u>\$ 65,619</u>	<u>69,266</u>	<u>76,900</u>	<u>(7,634)</u>
County Clerk				
Personal Services	\$ 79,091	79,417	81,200	(1,783)
Contractual Services	9,204	9,618	12,170	(2,552)
Commodities	5,168	1,649	5,950	(4,301)
Capital Outlay	1,480	2,950	2,000	950
Total County Clerk	<u>\$ 94,943</u>	<u>93,634</u>	<u>101,320</u>	<u>(7,686)</u>
County Treasurer				
Personal Services	\$ 142,065	146,696	165,000	(18,304)
Contractual Services	15,176	15,099	14,100	999
Commodities	2,237	1,937	2,750	(813)
Capital Outlay	1,067	321	1,650	(1,329)
Total County Treasurer	<u>\$ 160,545</u>	<u>164,053</u>	<u>183,500</u>	<u>(19,447)</u>
County Attorney				
Personal Services	\$ 91,245	81,445	95,000	(13,555)
Contractual Services	6,701	8,330	13,360	(5,030)
Commodities	9,219	8,837	9,100	(263)
Capital Outlay	1,815	634	4,000	(3,366)
Total County Attorney	<u>\$ 108,980</u>	<u>99,246</u>	<u>121,460</u>	<u>(22,214)</u>
Register of Deeds				
Personal Services	\$ 47,702	43,382	50,000	(6,618)
Contractual Services	4,830	5,259	8,315	(3,056)
Commodities	1,259	1,965	1,600	365
Total Register of Deeds	<u>\$ 53,791</u>	<u>50,606</u>	<u>59,915</u>	<u>(9,309)</u>
Sheriff				
Personal Services	\$ 275,217	300,892	280,000	20,892
Contractual Services	36,800	72,913	52,050	20,863
Commodities	38,050	45,211	49,350	(4,139)
Capital Outlay	50,683	33,032	30,000	3,032
Total Sheriff	<u>\$ 400,750</u>	<u>452,048</u>	<u>411,400</u>	<u>40,648</u>

SMITH COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Dispatch				
Personal Services	\$ 147,070	141,891	144,000	(2,109)
Contractual Services	36,479	16,093	56,150	(40,057)
Commodities	2,802	4,362	6,475	(2,113)
Capital Outlay	7,268	-	-	-
Total Dispatch	<u>\$ 193,619</u>	<u>162,346</u>	<u>206,625</u>	<u>(44,279)</u>
Court System				
Contractual Services	\$ 11,550	15,186	16,950	(1,764)
Commodities	2,294	4,830	8,500	(3,670)
Capital Outlay	26,264	3,079	5,300	(2,221)
Legal Cost	23,060	63,113	25,500	37,613
Total Court System	<u>\$ 63,168</u>	<u>86,208</u>	<u>56,250</u>	<u>29,958</u>
Courthouse General				
Personal Services	\$ 30,422	28,745	24,000	4,745
Contractual Services	297,318	208,963	283,940	(74,977)
Commodities	26,368	23,644	25,550	(1,906)
Capital Outlay	69	248	90,000	(89,752)
Total Courthouse General	<u>\$ 354,177</u>	<u>261,600</u>	<u>423,490</u>	<u>(161,890)</u>
Emergency Preparedness				
Personal Services	\$ 27,084	64,880	58,800	6,080
Contractual Services	526	2,686	6,000	(3,314)
Commodities	534	21	500	(479)
Capital Outlay	2,325	-	2,500	(2,500)
Total Emergency Preparedness	<u>\$ 30,469</u>	<u>67,587</u>	<u>67,800</u>	<u>(213)</u>
Other Departments				
Area Agency on Aging	\$ 5,000	5,000	4,500	500
Juvenile Detention	-	195	2,000	(1,805)
Airport Maintenance	1,875	3,600	3,600	-
Soil Conservation	17,500	17,500	17,500	-
Free Fair	13,300	13,300	13,300	-
Historical Society	5,000	5,000	5,000	-
Rural Opportunity Zone Student Loan	27,000	20,993	8,500	12,493
Election	63,178	49,709	58,250	(8,541)
Total Other Departments	<u>\$ 132,853</u>	<u>115,297</u>	<u>112,650</u>	<u>2,647</u>

SMITH COUNTY, KANSAS**Road and Bridge Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 2,453,756	2,298,247	2,287,945	10,302
Neighborhood Revitalization Rebate	(35,966)	(29,702)	(27,121)	(2,581)
State Aid	60,174	67,085	-	67,085
State Aid - Special Highway	346,700	350,349	357,495	(7,146)
Collections	234	80	-	80
Sale of Assets - Machinery	-	50,000	-	50,000
Reimbursements	42,604	38,765	-	38,765
Total Receipts	<u>2,867,502</u>	<u>2,774,824</u>	<u>2,618,319</u>	<u>156,505</u>
Expenditures				
Personal Services	839,739	883,594	874,000	9,594
Contractual Services	128,125	157,794	151,965	5,829
Commodities	1,041,684	1,141,657	1,087,500	54,157
Capital Outlay	224,894	243,602	264,414	(20,812)
Lease Principal Payments	207,382	135,327	135,327	-
Lease Interest Payments	9,617	5,259	5,259	-
Transfers Out	650,000	350,000	471,200	(121,200)
Total Expenditures	<u>3,101,441</u>	<u>2,917,233</u>	<u>2,989,665</u>	<u>(72,432)</u>
Receipts Over (Under) Expenditures	(233,939)	(142,409)		
Unencumbered Cash - Beginning	877,204	643,265		
Prior Year Cancelled Encumbrances	-	4,435		
Unencumbered Cash - Ending	\$ <u>643,265</u>	<u>505,291</u>		

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

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	\$ 2,797	-
State Aid	93,149	-
Transfers In	200,000	150,000
Total Receipts	295,946	150,000
Expenditures		
Contractual Services	114,213	162,302
Receipts Over (Under) Expenditures	181,733	(12,302)
Unencumbered Cash - Beginning	672,588	854,321
Unencumbered Cash - Ending	\$ 854,321	842,019

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

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 450,000	200,000
Expenditures		
Capital Outlay	-	507,720
Receipts Over (Under) Expenditures	450,000	(307,720)
Unencumbered Cash - Beginning	941,026	1,391,026
Unencumbered Cash - Ending	\$ 1,391,026	1,083,306

SMITH COUNTY, KANSAS**Noxious Weed Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 5,584	60,933	59,821	1,112
Neighborhood Revitalization Rebate	-	(845)	(772)	(73)
Chemical Sales	52,683	57,501	60,000	(2,499)
Total Receipts	58,267	117,589	119,049	(1,460)
Expenditures				
Personal Services	65,755	69,154	70,000	(846)
Contractual Services	7,615	7,112	9,695	(2,583)
Commodities	56,154	70,543	90,650	(20,107)
Capital Outlay	1,180	-	30,000	(30,000)
Total Expenditures	130,704	146,809	200,345	(53,536)
Receipts Over (Under) Expenditures	(72,437)	(29,220)		
Unencumbered Cash - Beginning	198,772	126,335		
Unencumbered Cash - Ending	\$ 126,335	97,115		

SMITH COUNTY, KANSAS

Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 213,107	203,546	203,114	432
Neighborhood Revitalization Rebate	(3,132)	(2,642)	(2,412)	(230)
Federal Aid	9,848	11,606	13,000	(1,394)
State Aid	8,051	7,805	7,000	805
Intergovernmental	48,390	74,475	50,000	24,475
Grants	73,641	60,551	40,000	20,551
Collections	108,723	123,427	80,000	43,427
Total Receipts	<u>458,628</u>	<u>478,768</u>	<u>390,702</u>	<u>88,066</u>
Expenditures				
Personal Services	411,117	271,278	282,000	(10,722)
Contractual Services	67,032	56,675	67,170	(10,495)
Commodities	60,655	69,404	58,950	10,454
Capital Outlay	3,528	-	32,500	(32,500)
Grant Expenditures	6,250	7,500	9,500	(2,000)
Total Expenditures	<u>548,582</u>	<u>404,857</u>	<u>450,120</u>	<u>(45,263)</u>
Receipts Over (Under) Expenditures	(89,954)	73,911		
Unencumbered Cash - Beginning	<u>173,587</u>	<u>83,633</u>		
Unencumbered Cash - Ending	\$ <u>83,633</u>	<u>157,544</u>		

SMITH COUNTY, KANSAS**Appraiser's Cost Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 126,090	144,748	144,050	698
Neighborhood Revitalization Rebate	(1,821)	(1,903)	(1,737)	(166)
Miscellaneous	1,009	251	-	251
Total Receipts	125,278	143,096	142,313	783
Expenditures				
Personal Services	110,094	112,611	124,000	(11,389)
Contractual Services	11,847	17,426	24,400	(6,974)
Commodities	3,338	735	3,350	(2,615)
Capital Outlay	-	4,908	4,000	908
Total Expenditures	125,279	135,680	155,750	(20,070)
Receipts Over (Under) Expenditures	(1)	7,416		
Unencumbered Cash - Beginning	31,716	31,715		
Unencumbered Cash - Ending	\$ 31,715	39,131		

SMITH COUNTY, KANSAS**Employee Benefits Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 1,738,691	2,083,312	2,083,884	(572)
Neighborhood Revitalization Rebate	(25,420)	(27,593)	(25,195)	(2,398)
Collections	16	101	-	101
Total Receipts	<u>1,713,287</u>	<u>2,055,820</u>	<u>2,058,689</u>	<u>(2,869)</u>
Expenditures				
Social Security	173,725	200,652	220,000	(19,348)
Employee Retirement	222,582	267,981	280,000	(12,019)
Workmen's Comp. Insurance	47,277	67,595	62,000	5,595
Unemployment Insurance	2,392	2,709	9,000	(6,291)
Transfers Out	1,308,060	1,500,000	1,526,500	(26,500)
Total Expenditures	<u>1,754,036</u>	<u>2,038,937</u>	<u>2,097,500</u>	<u>(58,563)</u>
Receipts Over (Under) Expenditures	(40,749)	16,883		
Unencumbered Cash - Beginning	<u>172,167</u>	<u>131,418</u>		
Unencumbered Cash - Ending	\$ <u>131,418</u>	<u>148,301</u>		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 360,794	396,892	398,056	(1,164)
Neighborhood Revitalization Rebate	(5,358)	(5,234)	(4,779)	(455)
Total Receipts	355,436	391,658	<u>393,277</u>	<u>(1,619)</u>
Expenditures				
Appropriations	346,100	393,277	<u>393,277</u>	<u>-</u>
Receipts Over (Under) Expenditures	9,336	(1,619)		
Unencumbered Cash - Beginning	-	9,336		
Unencumbered Cash - Ending	\$ <u>9,336</u>	<u>7,717</u>		

SMITH COUNTY, KANSAS**Ambulance Service Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 443,025	437,490	433,899	3,591
Neighborhood Revitalization Rebate	(6,404)	(5,664)	(5,171)	(493)
Collections	245,347	290,552	125,000	165,552
Total Receipts	681,968	722,378	553,728	168,650
Expenditures				
Personal Services	474,347	483,930	490,000	(6,070)
Contractual Services	67,224	53,448	68,210	(14,762)
Commodities	44,513	50,898	37,000	13,898
Capital Outlay	77,679	78,309	160,000	(81,691)
Total Expenditures	663,763	666,585	755,210	(88,625)
Receipts Over (Under) Expenditures	18,205	55,793		
Unencumbered Cash - Beginning	225,853	244,058		
Unencumbered Cash - Ending	\$ 244,058	299,851		

SMITH COUNTY, KANSAS**Mental Health Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 27,835	26,981	26,920	61
Neighborhood Revitalization Rebate	(410)	(351)	(320)	(31)
Miscellaneous	-	-	1,000	(1,000)
Total Receipts	<u>27,425</u>	<u>26,630</u>	<u>27,600</u>	<u>(970)</u>
Expenditures				
Appropriations	27,425	26,630	26,600	30
Miscellaneous	-	-	1,000	(1,000)
Total Expenditures	<u>27,425</u>	<u>26,630</u>	<u>27,600</u>	<u>(970)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>		

SMITH COUNTY, KANSAS
Intellectual Disability Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 29,847	28,861	28,838	23
Neighborhood Revitalization Rebate	(439)	(375)	(343)	(32)
Miscellaneous	-	-	1,000	(1,000)
Total Receipts	29,408	28,486	29,495	(1,009)
Expenditures				
Appropriations	29,408	28,486	28,495	(9)
Miscellaneous	-	-	1,000	(1,000)
Total Expenditures	29,408	28,486	29,495	(1,009)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

SMITH COUNTY, KANSAS**Special Alcohol Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental	\$ 7,881	7,647	8,230	(583)
Miscellaneous	50	5,750	-	5,750
Total Receipts	7,931	13,397	<u>8,230</u>	<u>5,167</u>
Expenditures				
Contractual Services	10,455	21,963	<u>39,243</u>	<u>(17,280)</u>
Receipts Over (Under) Expenditures	(2,524)	(8,566)		
Unencumbered Cash - Beginning	27,763	25,239		
Unencumbered Cash - Ending	\$ <u>25,239</u>	<u>16,673</u>		

SMITH COUNTY, KANSAS
New Generation E-911 Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2019

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

		Current		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Collections	\$ 52,356	52,788	60,000	(7,212)
Expenditures				
Contractual Services	41,835	56,862	65,000	(8,138)
Commodities	4,237	2,210	20,000	(17,790)
Total Expenditures	46,072	59,072	85,000	(25,928)
Receipts Over (Under) Expenditures	6,284	(6,284)		
Unencumbered Cash - Beginning	-	6,284		
Unencumbered Cash - Ending	\$ 6,284	-		

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

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 3,916	4,996
Expenditures		
Capital Outlay	108	6,353
Receipts Over (Under) Expenditures	3,808	(1,357)
Unencumbered Cash - Beginning	27,975	31,783
Unencumbered Cash - Ending	\$ 31,783	30,426

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

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 1,226	1,249
Expenditures		
Commodities	-	2,583
Receipts Over (Under) Expenditures	1,226	(1,334)
Unencumbered Cash - Beginning	961	2,187
Unencumbered Cash - Ending	\$ 2,187	853

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

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 1,204	1,249
Expenditures		
Contractual Services	1,845	-
Receipts Over (Under) Expenditures	(641)	1,249
Unencumbered Cash - Beginning	3,960	3,319
Unencumbered Cash - Ending	\$ 3,319	4,568

SMITH COUNTY, KANSAS**Sales Tax Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Sales Tax	\$ 1,196,179	531,221	820,000	(288,779)
Sale of Assets	-	26,090	-	26,090
Total Receipts	1,196,179	557,311	820,000	(262,689)
Expenditures				
Personal Services	19,036	-	-	-
Contractual Services	-	570	1,539,830	(1,539,260)
Wellness Center	-	7,975	-	7,975
Appropriations	1,275,221	484,873	300,000	184,873
Lease Interest Payment - PBC	24,350	19,750	19,750	-
Lease Principal Payment - PBC	225,000	235,000	235,000	-
Total Expenditures	1,543,607	748,168	2,094,580	(1,346,412)
Receipts Over (Under) Expenditures	(347,428)	(190,857)		
Unencumbered Cash - Beginning	1,018,930	671,502		
Unencumbered Cash - Ending	\$ 671,502	480,645		

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

	Prior Year Actual	Current Year Actual
Receipts		
Guest Tax	\$ 9,358	5,325
Expenditures		
Personal Services	-	3,239
Commodities	8,615	3,047
Total Expenditures	8,615	6,286
Receipts Over (Under) Expenditures	743	(961)
Unencumbered Cash - Beginning	18,994	19,737
Unencumbered Cash - Ending	\$ 19,737	18,776

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

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursement	\$ 137,538	131,941
Transfers In	1,308,060	1,500,000
Total Receipts	1,445,598	1,631,941
Expenditures		
Health Insurance	832,048	630,434
Medical Claims Paid	123,528	137,169
Total Expenditures	955,576	767,603
Receipts Over (Under) Expenditures	490,022	864,338
Unencumbered Cash - Beginning	1,096,056	1,586,078
Unencumbered Cash - Ending	\$ 1,586,078	2,450,416

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

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 135,351	320,055
Expenditures		
Contractual Services	135,351	320,055
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

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

	Prior Year Actual	Current Year Actual
Receipts		
Sales Tax Contributed	\$ -	7,975
Wellness Center Fees	-	37,007
Grants	-	15,723
Donations	-	2,195
Total Receipts	-	62,900
Expenditures		
Personal Services	-	34,017
Contractual Services	-	15,972
Commodities	-	9,127
Capital Outlay	-	3,784
Total Expenditures	-	62,900
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

SMITH COUNTY, KANSAS**Solid Waste Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 264,514	258,574	260,000	(1,426)
Collections	-	-	2,000	(2,000)
Land Rent	5,078	3,565	4,000	(435)
State Aid	9,750	9,500	-	9,500
Sale of Land	-	95,619	-	95,619
Miscellaneous	51,688	25,883	9,000	16,883
Total Receipts	331,030	393,141	275,000	118,141
Expenditures				
Personal Services	135,879	139,504	125,300	14,204
Contractual Services	44,327	38,393	70,250	(31,857)
Commodities	9,413	10,941	23,100	(12,159)
Capital Outlay	-	-	1,000	(1,000)
Transfers Out	70,000	120,000	120,000	-
Total Expenditures	259,619	308,838	339,650	(30,812)
Receipts Over (Under) Expenditures	71,411	84,303		
Unencumbered Cash - Beginning	330,659	402,070		
Unencumbered Cash - Ending	\$ 402,070	486,373		

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

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 12,500	12,500
Expenditures	-	-
Receipts Over (Under) Expenditures	12,500	12,500
Unencumbered Cash - Beginning	75,000	87,500
Unencumbered Cash - Ending	\$ 87,500	100,000

SMITH COUNTY, KANSAS
Solid Waste Post Closure Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 7,500	7,500
Expenditures	-	-
Receipts Over (Under) Expenditures	7,500	7,500
Unencumbered Cash - Beginning	45,000	52,500
Unencumbered Cash - Ending	\$ 52,500	60,000

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

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 50,000	100,000
Expenditures	-	-
Receipts Over (Under) Expenditures	50,000	100,000
Unencumbered Cash - Beginning	50,000	100,000
Unencumbered Cash - Ending	\$ 100,000	200,000

SMITH COUNTY, KANSAS
EMS Grant Memorial Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
State Aid	\$ 2,300	6,260
Donations	74,331	9,750
Total Receipts	76,631	16,010
Expenditures		
Contractual Services	3,724	91,900
Commodities	906	-
Total Expenditures	4,630	91,900
Receipts Over (Under) Expenditures	72,001	(75,890)
Unencumbered Cash - Beginning	16,004	88,005
Unencumbered Cash - Ending	\$ 88,005	12,115

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

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 390	473
Expenditures		
Payments to Other Governments	207	238
Receipts Over (Under) Expenditures	183	235
Unencumbered Cash - Beginning	1,215	1,398
Unencumbered Cash - Ending	\$ 1,398	1,633

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

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 526,354	529,035
Expenditures		
Payments to Other Governments	438,826	440,342
Personal Services	10,681	5,564
Contractual Services	31,694	31,694
Commodities	10,261	14,170
Capital Outlay	10,325	9,488
Transfers Out	24,567	27,777
Total Expenditures	526,354	529,035
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

SMITH COUNTY, KANSAS
Smith County, Kansas Public Building Commission - Debt Service Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Lease Proceeds	\$ 249,350	254,750
Expenditures		
Bond Principal Series 2013	225,000	235,000
Bond Interest Series 2013	24,350	19,750
Total Expenditures	249,350	254,750
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

SMITH COUNTY, KANSAS
Smith County, Kansas Public Building Commission - Memorial Hospital Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	\$ 11,922,719	27,725,000
Interest Income	872	24,222
Total Receipts	11,923,591	27,749,222
Expenditures		
Project Costs	11,410,847	-
Bond Principal	-	27,250,403
Bond Interest	512,120	405,134
Bond Refunding Fees	-	23,057
Professional Fees	-	55,000
Wire Fees	-	530
Payment to Hospital	-	15,750
Total Expenditures	11,922,967	27,749,874
Receipts Over (Under) Expenditures	624	(652)
Unencumbered Cash - Beginning	28	652
Unencumbered Cash - Ending	\$ 652	-

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

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Advance Tax	\$ 129	11,566	11,695	-
Neighborhood Revitalization	1,160	109,437	109,437	1,160
Current Tax	7,627,809	11,852,906	11,424,041	8,056,674
Bankruptcy Holding	342	-	-	342
Delinquent Personal Property	10,953	10,607	10,953	10,607
Real Estate Redemptions	53,613	142,670	87,413	108,870
Motor Vehicle Tax	193,392	765,259	838,703	119,948
Total Distributable Funds	7,887,398	12,892,445	12,482,242	8,297,601
State Funds				
State Institutional Building	-	33,083	33,083	-
State Educational Building	-	66,166	66,166	-
Total State Funds	-	99,249	99,249	-
Subdivision Funds				
Cities	-	1,221,616	1,221,616	-
Townships	-	191,134	191,134	-
School Districts	-	3,070,441	3,070,441	-
Irrigation Districts	-	395,543	395,543	-
Other Special Districts	-	92,733	92,733	-
Cemeteries	-	23,018	23,010	8
Total Subdivision Funds	-	4,994,485	4,994,477	8
Total	\$ 7,887,398	17,986,179	17,575,968	8,297,609

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

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
Payroll Withholding	\$ 2,558	385,068	385,296	2,330
Smith County Veteran Memorial	3,006	300	-	3,306
Drivers Licenses	23,758	20,977	18,630	26,105
Sales Tax	27,206	407,890	415,160	19,936
Game Licenses	73	8,465	8,498	40
Heritage Trust	888	2,498	2,165	1,221
Diversion Fee	17,605	3,747	14,696	6,656
Escrow	81,999	354,787	355,045	81,741
Passport Fee	7,401	1,645	-	9,046
Concealed Weapon	1,491	1,203	500	2,194
Special Law Enforcement	4,418	5,100	9,000	518
Sexual Predator Registration	3,022	1,080	-	4,102
Sheriff VINS	7,020	5,640	7,118	5,542
Hospital Operating Fund	-	320,055	320,055	-
Register of Deeds	923	41,029	41,729	223
Clerk of District Court	16,354	103,629	114,336	5,647
Sheriff	574	11,338	11,512	400
Total	\$ 198,296	1,674,451	1,703,740	169,007