

DECATUR COUNTY, KANSAS
Oberlin, 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
Norton, Kansas

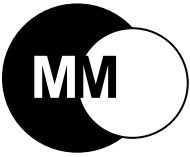
DECATUR COUNTY, KANSAS
Oberlin, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2018

TABLE OF CONTENTS

	<u>Page Number</u>
Independent Auditor's Report	1
 <u>Financial Section</u>	
STATEMENT 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3
Composition of Cash	6
Notes to the Financial Statement	7
 <u>Regulatory-Required Supplementary Information</u>	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	17
SCHEDULE 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General	18
Road and Bridge	20
Special Bridge	21
Good Samaritan	22
Fair Premium	23
Fair Maintenance	24
Conservation	25
Hospital Maintenance	26
County Health	27
County Health Capital Outlay	28
Mental Health	29
Mental Retardation	30
Noxious Weed	31
Noxious Weed Capital Outlay	32
Election	33
Employee Benefits	34
Senior Citizens	35
Special Alcohol and Drug Programs	36
Special Parks and Recreation	37
Museum	38
Economic Development	39
Emergency 911	40
Wireless 911	41
Rural Fire District No. 1	42
Bond and Interest	43
County Ambulance	44

TABLE OF CONTENTS - (Continued)

	<u>Page Number</u>
Schedule of Receipts and Expenditures - Actual	
Special Road Machinery	45
County Equipment Reserve	45
Special Fire Equipment	45
Ambulance Special Equipment	45
Special Vehicle	46
Register of Deeds Technology	46
County Treasurer Technology	46
County Clerk Technology	46
Attorney's Training	47
Bad Check Trust Fund	47
Jail Equipment Reserve	47
Ambulance Memorial	47
Rural Fire District Memorial	48
Summer Recreation Memorial	48
Good Samaritan Memorial	48
Special Law Enforcement Trust	48
Sheriff VIN	49
Oil & Gas Depletion	49
Economic Development Micro Loan	49
History Books	49
Schedule of Receipts and Expenditures – Related Municipal Entity	
Decatur County Fair Board	
General	50
Premiums	50
Entertainment	50
SCHEDULE 3	
Summary of Receipts and Disbursements - Agency Funds	51



Mapes & Miller LLP
Certified Public Accountants

418 E. Holme, Norton, KS 67654-1412
Phone: 785-877-5833 Email: mmcpas@ruraltel.net

Members of the American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Decatur County, Kansas
Oberlin, Kansas 67749

We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Decatur, Oberlin, Kansas, a Municipal Financial Reporting Entity, 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 Decatur 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 the 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 Decatur 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 Decatur 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 regulatory basis summary of receipts and disbursements-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 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

Norton, Kansas
September 17, 2019

DECATUR COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General Funds							
General	\$ 313,553	0	1,949,237	1,836,352	426,438	11,654	438,092
Special Purpose Funds:							
Road and Bridge	117,881	0	1,189,859	1,214,978	92,762	691	93,453
Special Bridge	462,819	0	267,583	406,915	323,487	1,140	324,627
Good Samaritan	34,855	0	29,761	20,193	44,423	0	44,423
Fair Premium	0	0	7,989	7,989	0	0	0
Fair Maintenance	0	0	49,774	25,000	24,774	0	24,774
Conservation	0	0	21,996	21,996	0	0	0
Hospital Maintenance	0	0	680,539	680,000	539	0	539
County Health	15,082	0	244,701	188,063	71,720	4,514	76,234
County Health Capital Outlay	22,343	0	0	0	22,343	0	22,343
Mental Health	0	0	26,932	26,932	0	0	0
Mental Retardation	0	0	29,960	29,960	0	0	0
Noxious Weed	16,334	0	254,447	245,314	25,467	580	26,047
Noxious Weed Capital Outlay	82,789	0	20,000	73,985	28,804	0	28,804
Election	49,021	0	58,607	73,442	34,186	84	34,270
Employee Benefits	657,346	0	980,055	1,127,512	509,889	0	509,889
Senior Citizens	5,022	0	49,217	45,910	8,329	282	8,611
Special Alcohol and Drug Programs	9,753	0	2,078	1,112	10,719	0	10,719
Special Parks and Recreation	5,226	0	1,087	3,000	3,313	0	3,313
Museum	0	0	20,557	20,500	57	0	57
Economic Development	1,743	0	25,154	25,000	1,897	0	1,897
Emergency 911	15,246	0	153	1,205	14,194	0	14,194
Wireless 911	118,830	0	52,503	39,801	131,532	0	131,532
Rural Fire District No. 1	0	0	257,803	257,803	0	385	385
Special Road Machinery	192,140	0	90,000	0	282,140	0	282,140
County Equipment Reserve	393,800	0	363,930	248,218	509,512	0	509,512

(Continued)

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

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

STATEMENT 1
 Page 2

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Fire Equipment	\$ 179,296	0	62,659	0	241,955	0	241,955
Special Vehicle	1,912	0	33,613	34,657	868	0	868
Register of Deeds Technology	19,834	0	4,782	6,084	18,532	0	18,532
County Treasurer Technology	3,066	0	1,195	1,973	2,288	0	2,288
County Clerk Technology	1,950	0	1,195	0	3,145	0	3,145
Attorney's Training	3,318	0	811	515	3,614	0	3,614
Bad Check Trust Fund	920	0	174	0	1,094	0	1,094
Jail Equipment Reserve	3,385	0	2,408	3,354	2,439	0	2,439
Ambulance Memorial	5,123	0	580	480	5,223	0	5,223
Rural Fire District Memorial	12,710	0	1,800	0	14,510	0	14,510
Summer Recreation Memorial	11,823	0	0	360	11,463	0	11,463
Good Samaritan Memorial	353,047	0	1,770	0	354,817	0	354,817
Special Law Enforcement Trust	175	0	1,593	525	1,243	0	1,243
Sheriff VIN	3,317	0	6,459	2,550	7,226	0	7,226
Oil & Gas Depletion	413,422	0	0	0	413,422	0	413,422
Bond and Interest Funds:							
Bond and Interest	48,786	0	90,191	90,191	48,786	0	48,786
Business Funds:							
County Ambulance	14,573	0	220,174	234,747	0	1,991	1,991
Ambulance Special Equipment	316,906	0	14,491	272,775	58,622	18,826	77,448
Trust Funds:							
Economic Development Micro Loan	58,548	0	234	0	58,782	0	58,782
History Books	259	0	100	253	106	0	106
Total Primary Government	3,966,153	0	7,118,151	7,269,644	3,814,660	40,147	3,854,807

(Continued)

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entity:							
Decatur County Fair Board:							
General	\$ 46,685	0	59,340	41,550	64,475	0	64,475
Premiums	1	0	10,910	10,911	0	0	0
Entertainment	<u>26,086</u>	<u>0</u>	<u>29,694</u>	<u>25,678</u>	<u>30,102</u>	<u>0</u>	<u>30,102</u>
Total Related Municipal Entity	<u>72,772</u>	<u>0</u>	<u>99,944</u>	<u>78,139</u>	<u>94,577</u>	<u>0</u>	<u>94,577</u>
 Total Reporting Entity (Excluding Agency Funds)	 \$ <u>4,038,925</u>	 <u>0</u>	 <u>7,218,095</u>	 <u>7,347,783</u>	 <u>3,909,237</u>	 <u>40,147</u>	 <u>3,949,384</u>

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

DECATUR COUNTY, KANSAS
 Composition of Cash
 Regulatory Basis
For the Year Ended December 31, 2018

STATEMENT 1
 Page 4

Primary Government:	
Cash on hand - Treasurer	\$ 625
Cash on hand - Sheriff	300
Cash on hand - Register of Deeds	50
Farmers Bank & Trust - Oberlin, Kansas	
NOW Account	6,240,340
Checking	490
Certificates of Deposit	1,000,000
First National Bank - Oberlin, Kansas	
NOW Accounts	131,490
The Bank - Oberlin, Kansas	
NOW Account	1,120,125
Checking Accounts	69,869
Money Market Accounts	681,078
Savings Account	58,707
Certificates of Deposit	500,000
Total Cash	9,803,074
Agency Funds per Schedule 3	<u>(5,948,267)</u>
Total Primary Government	<u>3,854,807</u>
Related Municipal Entities:	
Decatur County Fair Board:	
The Bank - Oberlin, Kansas	
NOW Account	64,475
Checking Account	0
Farmers Bank & Trust - Oberlin, Kansas	
NOW Account	<u>30,102</u>
Total Related Municipal Entities	<u>94,577</u>
Total Reporting Entity per Statement 1, Page 3	<u>\$ 3,949,384</u>

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

DECATUR COUNTY, KANSAS

Notes to the Financial Statement

December 31, 2018

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Decatur County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Decatur County (the municipality) and one related municipal entity. The following entity was established to benefit the county and/or its constituents:

Decatur County Fair Board. The Decatur County Fair Board is organized and operated under K.S.A. 2-132 to operate a county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities. A nine-member board is appointed by the County Commission to oversee operations. The County annually levies taxes for the board to be used for the maintenance of the fairgrounds and buildings and for the payment of award premiums to fair exhibitors and contestants.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

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 in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Trust fund – funds used to report assets held in trust for 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—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.)

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.

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 revenues 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 regularly 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 municipality 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.

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 mandatory, the statutes provide for the following sequence and timetable in 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The Noxious Weed fund budget was amended in this manner 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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

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

Special Purpose Funds:

Special Bridge	Bad Check Trust
Mental Health	History Books
Mental Retardation	Jail Equipment Reserve
Special Road Machinery	Ambulance Memorial
County Equipment Reserve	Rural Fire District Memorial
Special Fire Equipment	Summer Recreation Memorial
Special Vehicle	Good Samaritan Memorial
Register of Deeds Technology	Special Law Enforcement Trust
County Treasurer Technology	Sheriff VIN
County Clerk Technology	Oil & Gas Depletion Trust
Attorney's Training	

Business Fund:

Ambulance Special Equipment

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

2. **Stewardship, Compliance and Accountability**

K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. Expenditures in the County Health fund have exceeded the published budget amounts. This appears to be a violation of K.S.A. 79-2935.

3. **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the municipality 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 the funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

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

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

At December 31, 2018, the County's carrying amount of deposits was \$9,623,831 and the bank balance was \$10,391,676. The bank balance was held by three banks resulting in a concentration of credit risk.

Of the bank balance, \$680,801 was covered by federal depository insurance and \$9,710,875 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2018, the Fair Board's carrying amount of deposits was \$94,577 and the bank balance was \$94,577. The bank balance was held by two banks resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

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 except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from Decatur County, Kansas, were \$136,859 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 \$1,149,194. 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 these financial statement.

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

5. **Other Long-Term Obligations from Operations**

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the 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. There is no cost to the County under this program.

Vacation Pay

Each full time employee of Decatur County, Kansas, is entitled to one vacation day for each month worked. Full-time county employees may receive credit for an additional four hours of vacation leave for every six consecutive pay periods in which no sick leave is used. No more than twelve vacation days may be carried over from one calendar year to the next. Upon termination an employee will be compensated for all unused vacation days.

Sick Leave

The County's policy regarding sick leave is to allow full time employees to accumulate one day per month. No more than thirty sick leave days may be carried over from one calendar year to the next. Unused sick leave is not paid upon termination of the employee and therefore, the cost of accumulated sick leave has not been accrued by the County as of December 31, 2018.

Comp and Flex Time

All overtime worked, except that performed by elected officials and their deputies, department heads and the sheriff's department is compensated by paid time off (comp-time) on a basis of one and one half hours for each hour of overtime. Road and Bridge employees, except clerical, may be paid for five hours of overtime each week at the discretion of the County Commissioners. Comp-time may not accumulate to more than eighty hours. Any accumulation beyond the eighty hours maximum is paid at one and one half times the employee's regular rate of pay. Flex-time is generated when an employee requests to work outside of regular working hours so that time may be taken off for a particular purpose in the future. No more than twenty hours of flex-time may be accumulated and must be taken within sixty days after the date that it was earned.

6. **Special Items**

Revolving Loan Fund. Decatur County was awarded a \$100,000 Community Development Block Grant from the Kansas Department of Commerce and Housing in 2001 for the purpose of establishing a Micro-loan Revolving Loan Fund to provide loans to businesses in Decatur County for which the loan proceeds would result in the creation and/or retention of jobs. The balance of the outstanding loans from this fund as of December 31, 2018 was \$21,481.

7. **Interfund Transactions**

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	328,930
Election	Equipment Reserve	K.S.A. 19-119	35,000
Special Vehicle	General	K.S.A. 8-145	1,912
Road and Bridge	Special Machinery	K.S.A. 68-141g	90,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	20,000
County Ambulance	Ambulance Special Equipment	K.S.A. 12-110d	14,491
Rural Fire Department	Special Fire Equipment	K.S.A. 19-3623e	62,659

8. **Risk Management**

The 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. The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to Kansas Workers Risk Cooperative for Counties for workers compensation insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative for Counties 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 the Kansas Workers Risk Cooperatives for Counties.

The 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 the Kansas County Association Multiline Pool, a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The County pays annual premiums to Kansas County Association Multiline Pool for its property and casualty insurance coverage. The agreement to participate provides that the Kansas County Association Multiline Pool 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 the Kansas County Association Multiline Pool.

The County continues to carry commercial insurance for all other risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

9. **Claims and Judgments**

The County participates in federal, state and county 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 the date of this report, the 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 government 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.

10. **Liability for Landfill Closure and Post Closure Costs**

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 thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in this 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 would be \$182,576. This liability is based on the use of 23.51 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$594,012 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 55 years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post closure care cost.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

11. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

12. **Long-Term Debt**

Taxable Equipment Installment Purchase Agreement. On December 27, 2017, Decatur County, Kansas entered into an Equipment Installment Purchase agreement with Farmers Bank and Trust, Great Bend, Kansas for the purpose of acquiring and equipping energy conservation improvements to the Hospital at a cost of \$2,092,725. The Installment Purchase Agreement is a special obligation of Decatur County, payable solely from the pledge of the net revenues derived by the Decatur County Hospital. The County's obligation under this agreement will not in any way be construed to be a general obligation or an indebtedness of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor will it constitute a pledge of the general tax revenues, funds or moneys of the County.

12. **Long-term Debt - (Continued)**

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

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:									
Series 2009 - Senior Center	4.80%	03/10/09	300,000	11/01/18	<u>39,916</u>	<u>0</u>	<u>39,916</u>	<u>0</u>	<u>1,916</u>
Revenue Bond:									
Series 2008 - Hospital Revenue Bond	4.13%	02/22/08	650,000	02/22/28	<u>421,034</u>	<u>0</u>	<u>30,991</u>	<u>390,043</u>	<u>17,368</u>
Total Contractual Indebtedness					<u>460,950</u>	<u>0</u>	<u>70,907</u>	<u>390,043</u>	<u>19,284</u>

12. Long-term Debt - (Continued)

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024-2028</u>	<u>Total</u>
PRINCIPAL							
General Obligation Bonds: Series 2009 - Senior Center	\$ 0	0	0	0	0	0	0
Revenue Bond: Series 2008 - Hospital Revenue Bond	32,270	33,601	34,950	36,429	37,931	214,862	390,043
TOTAL PRINCIPAL	32,270	33,601	34,950	36,429	37,931	214,862	390,043
INTEREST							
General Obligation Bonds: Series 2009 - Senior Center	\$ 0	0	0	0	0	0	0
Revenue Bond: Series 2008 - Hospital Revenue Bond	16,089	14,758	13,409	11,930	10,428	27,360	93,974
TOTAL INTEREST	16,089	14,758	13,409	11,930	10,428	27,360	93,974
TOTAL PRINCIPAL AND INTEREST	\$ 48,359	48,359	48,359	48,359	48,359	242,222	484,017

DECATUR COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2018

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

SCHEDULE 1

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 1,819,740	16,612	1,836,352	1,836,352	0
Special Purpose Funds:					
Road and Bridge	1,215,000	77,877	1,292,877	1,214,978	(77,899)
Special Bridge	395,000	147,386	542,386	406,915	*
Good Samaritan	45,000	0	45,000	20,193	(24,807)
Fair Premium	8,000	0	8,000	7,989	(11)
Fair Maintenance	25,000	0	25,000	25,000	0
Conservation	22,000	0	22,000	21,996	(4)
Hospital Maintenance	680,000	0	680,000	680,000	0
County Health	135,100	22,747	157,847	188,063	30,216
County Health Capital Outlay	28,343	0	28,343	0	(28,343)
Mental Health	27,000	0	27,000	26,932	*
Mental Retardation	30,100	0	30,100	29,960	*
Noxious Weed	255,600	41,546	297,146	245,314	(51,832)
Noxious Weed Capital Outlay	86,299	0	86,299	73,985	(12,314)
Election	76,000	0	76,000	73,442	(2,558)
Employee Benefits	1,261,490	151,873	1,413,363	1,127,512	(285,851)
Senior Citizens	40,000	12,000	52,000	45,910	(6,090)
Special Alcohol and Drug Programs	15,000	0	15,000	1,112	(13,888)
Special Parks & Recreation	5,200	0	5,200	3,000	(2,200)
Museum	20,500	0	20,500	20,500	0
Economic Development	25,000	0	25,000	25,000	0
Emergency 911	18,300	0	18,300	1,205	(17,095)
Wireless 911	118,500	0	118,500	39,801	(78,699)
Rural Fire District No. 1	267,940	0	267,940	257,803	(10,137)
Bond & Interest Funds:					
Bond and Interest	125,191	0	125,191	90,191	(35,000)
Business Funds:					
County Ambulance	264,744	2,732	267,476	234,747	(32,729)

* Exempt from the Budget Law

**DECATUR COUNTY, KANSAS
GENERAL FUND**

SCHEDULE 2
Page 1

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

Receipts:	Actual	Budget	Variance Over (Under)
Taxes			
Ad Valorem Property	\$ 1,279,808	1,273,326	6,482
Delinquent	8,634	11,000	(2,366)
Motor Vehicle	64,340	64,434	(94)
Recreational Vehicle	1,963	1,897	66
Tax Foreclosure	246	500	(254)
16/20M Tax	9,928	12,963	(3,035)
Commercial Vehicle	4,691	4,125	566
Watercraft	0	803	(803)
County-Wide Sales Tax	209,662	200,000	9,662
Intergovernmental			
Local Alcoholic Liquor	1,087	1,200	(113)
Mineral Production	8,304	0	8,304
District Coroner	173	250	(77)
Licenses, Fees and Permits			
Mortgage Registrations	12,304	40,000	(27,696)
County Official Fees	35,547	20,000	15,547
Court Fees and Restitution	6,530	4,000	2,530
Antique Fees	2,040	2,000	40
Copy/Fax Fees	3,436	4,000	(564)
Summer Recreation Fees	2,990	4,000	(1,010)
Other Licenses, Fees and Permits	2,561	2,500	61
Charges for Services			
Landfill	57,162	33,000	24,162
Jail Care	3,480	0	3,480
Dispatch	68,706	68,000	706
Public Transportation Grant	23,732	19,000	4,732
Interest on Idle Funds	88,096	7,000	81,096
Interest on Tax Collections	19,346	13,000	6,346
Donations - Public Transportation	2,976	0	2,976
Miscellaneous	12,971	0	12,971
Reimbursed Expense	16,612	0	16,612
Transfer from Special Vehicle	1,912	0	1,912
	\$ 1,949,237	1,786,998	162,239
Total Receipts	\$ 1,949,237	1,786,998	162,239

**DECATUR COUNTY, KANSAS
GENERAL FUND**

SCHEDULE 2
Page 2

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

(Continued)	Actual	Budget	Variance Over (Under)
Expenditures:			
County Commissioners	\$ 64,294	69,100	(4,806)
County Clerk	107,201	111,100	(3,899)
County Treasurer	90,750	94,500	(3,750)
County Attorney	79,747	78,100	1,647
Register of Deeds	82,539	84,100	(1,561)
Sheriff	186,584	183,600	2,984
Unified Court	20,288	22,000	(1,712)
Court Attorney Fees	13,974	17,000	(3,026)
Courthouse General	285,554	230,000	55,554
Appraiser	109,136	115,500	(6,364)
Coroner	3,010	1,000	2,010
Emergency Preparedness	10,316	14,000	(3,684)
Dispatch	140,709	160,140	(19,431)
Public Transportation	37,194	42,000	(4,806)
Landfill	93,642	80,100	13,542
County Jail	71,898	65,000	6,898
Recycling	37,763	51,000	(13,237)
Summer Recreation	9,142	12,500	(3,358)
Special County General	23,350	25,000	(1,650)
ROZ Program	26,000	26,000	0
Other	0	30,000	(30,000)
Transfer to Equipment Reserve	328,930	308,000	20,930
Transfer to Bond and Interest	14,331	0	14,331
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	16,612	(16,612)
Total Expenditures	1,836,352	1,836,352	0
Receipts Over (Under) Expenditures	112,885		
Unencumbered Cash, Beginning	313,553		
Unencumbered Cash, Ending	\$ 426,438		

DECATUR COUNTY, KANSAS
ROAD AND BRIDGE FUND

SCHEDULE 2
Page 3

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	\$ 310,491	308,508	1,983
Delinquent	3,283	6,000	(2,717)
Motor Vehicle	17,329	17,058	271
Recreational Vehicle	549	502	47
16/20M Tax	7,581	3,432	4,149
Commercial Vehicle	1,451	1,092	359
Watercraft	0	212	(212)
Intergovernmental			
State of Kansas	265,425	240,000	25,425
Miscellaneous	5,873	0	5,873
Reimbursed Expense	577,877	500,000	77,877
Total Receipts	1,189,859	1,076,804	113,055
Expenditures:			
Personal Services	473,325	520,000	(46,675)
Contractual Services	237,152	145,000	92,152
Commodities	412,600	400,000	12,600
Capital Outlay	210	150,000	(149,790)
Miscellaneous	1,691	0	1,691
Transfer to Special Road Machinery	90,000	0	90,000
Transfer to Special Bridge	0	0	0
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	77,877	(77,877)
Total Expenditures	1,214,978	1,292,877	(77,899)
Receipts Over (Under) Expenditures	(25,119)		
Unencumbered Cash, Beginning	117,881		
Unencumbered Cash, Ending	\$ 92,762		

**DECATUR COUNTY, KANSAS
SPECIAL BRIDGE FUND**

SCHEDULE 2
Page 4

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	\$ 110,891	110,234	657
Delinquent	866	1,200	(334)
Motor Vehicle	6,206	6,192	14
Recreational Vehicle	191	182	9
16/20M Tax	1,318	1,246	72
Commercial Vehicle	466	396	70
Watercraft	0	77	(77)
Miscellaneous	259	0	259
Kansas Department of Transportation	50,775	0	50,775
Federal Aid	96,611	0	96,611
Transfer from Road and Bridge	0	0	0
Total Receipts	267,583	119,527	148,056
Expenditures:			
Personal Services	16,000	0	16,000
Contractual Services	387,018	137,000	250,018
Commodities	3,897	108,000	(104,103)
Capital Outlay	0	0	0
Bridge Materials	0	150,000	(150,000)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	147,386	(147,386)
Total Expenditures	406,915	542,386	(151,471)
Receipts Over (Under) Expenditures	(139,332)		
Unencumbered Cash, Beginning	462,819		
Unencumbered Cash, Ending	\$ 323,487		

* Exempt from Budget Law per K.S.A. 68-1135

DECATUR COUNTY, KANSAS
GOOD SAMARITAN FUND

SCHEDULE 2
Page 5

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	\$ 14,590	14,517	73
Delinquent	208	400	(192)
Motor Vehicle	1,439	1,440	(1)
Recreational Vehicle	44	42	2
16/20M Tax	246	290	(44)
Commercial Vehicle	106	92	14
Watercraft	0	18	(18)
Insurance Proceeds	13,128	0	13,128
Total Receipts	29,761	16,799	12,962
Expenditures:			
Contractual	3,109	20,000	(16,891)
Maintenance	4,474	0	4,474
Capital Outlay	12,610	25,000	(12,390)
Total Expenditures	20,193	45,000	(24,807)
Receipts Over (Under) Expenditures	9,568		
Unencumbered Cash, Beginning	34,855		
Unencumbered Cash, Ending	\$ 44,423		

**DECATUR COUNTY, KANSAS
FAIR PREMIUM 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	\$ 7,320	7,272	48
Delinquent	66	80	(14)
Motor Vehicle	453	453	0
Recreational Vehicle	14	13	1
16/20M Tax	102	91	11
Commercial Vehicle	34	29	5
Watercraft	0	6	(6)
Total Receipts	7,989	7,944	45
Expenditures:			
Appropriations	7,989	8,000	(11)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

DECATUR COUNTY, KANSAS
FAIR MAINTENANCE FUND

SCHEDULE 2
Page 7

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	\$ 23,780	23,629	151
Delinquent	135	200	(65)
Motor Vehicle	873	869	4
Recreational Vehicle	27	26	1
16/20M Tax	198	175	23
Commercial Vehicle	66	56	10
Watercraft	0	11	(11)
Insurance Proceeds	24,695	0	24,695
Total Receipts	49,774	24,966	24,808
Expenditures:			
Appropriations	25,000	25,000	0
Receipts Over (Under) Expenditures	24,774		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 24,774		

**DECATUR COUNTY, KANSAS
CONSERVATION FUND**

SCHEDULE 2
Page 8

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	\$ 20,403	20,264	139
Delinquent	157	200	(43)
Motor Vehicle	1,078	1,073	5
Recreational Vehicle	33	32	1
16/20M Tax	243	216	27
Commercial Vehicle	82	69	13
Watercraft	0	13	(13)
Total Receipts	21,996	21,867	129
Expenditures:			
Appropriations	21,996	22,000	(4)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

**DECATUR COUNTY, KANSAS
HOSPITAL MAINTENANCE**

SCHEDULE 2
Page 9

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	\$ 628,267	624,206	4,061
Delinquent	4,363	3,000	1,363
Motor Vehicle	40,060	40,246	(186)
Recreational Vehicle	1,213	1,185	28
16/20M Tax	3,803	8,097	(4,294)
Commercial Vehicle	2,833	2,577	256
Watercraft	0	501	(501)
Total Receipts	680,539	679,812	727
Expenditures:			
Appropriation	680,000	680,000	0
Receipts Over (Under) Expenditures	539		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 539		

**DECATUR COUNTY, KANSAS
COUNTY HEALTH FUND**

SCHEDULE 2
Page 10

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	\$ 109,528	108,841	687
Delinquent	574	700	(126)
Motor Vehicle	3,732	3,721	11
Recreational Vehicle	115	110	5
16/20M Tax	834	749	85
Commercial Vehicle	282	238	44
Watercraft	0	46	(46)
Grants	22,747	0	22,747
Health Care Charges	79,275	0	79,275
Miscellaneous	823	0	823
Donations	26,791	0	26,791
	244,701	114,405	130,296
Total Receipts			
Expenditures:			
Personal Services	88,844	76,100	12,744
Contractual Services	18,486	16,000	2,486
Commodities	74,324	40,000	34,324
Miscellaneous	5,814	0	5,814
Capital Outlay	595	0	595
Transfer to Health Nurse Capital Outlay	0	3,000	(3,000)
Adjustment for Qualifying Budget Credit:			
Excess Grants	0	22,747	(22,747)
	188,063	157,847	30,216
Total Expenditures			
Receipts Over (Under) Expenditures	56,638		
Unencumbered Cash, Beginning	15,082		
Unencumbered Cash, Ending	\$ 71,720		

DECATUR COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from Health Nurse	\$ 0	3,000	(3,000)
Expenditures:			
Capital Outlay	0	<u>28,343</u>	<u>(28,343)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>22,343</u>		
Unencumbered Cash, Ending	\$ <u>22,343</u>		

**DECATUR COUNTY, KANSAS
MENTAL HEALTH FUND**

SCHEDULE 2
Page 12

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	\$ 24,675	24,521	154
Delinquent	220	300	(80)
Motor Vehicle	1,528	1,523	5
Recreational Vehicle	47	45	2
16/20M Tax	346	306	40
Commercial Vehicle	116	97	19
Watercraft	0	19	(19)
Total Receipts	26,932	26,811	121
Expenditures:			
Appropriations	26,932	27,000	(68)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

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

DECATUR COUNTY, KANSAS
MENTAL RETARDATION 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	\$ 27,447	27,272	175
Delinquent	246	400	(154)
Motor Vehicle	1,702	1,697	5
Recreational Vehicle	52	50	2
16/20M Tax	384	341	43
Commercial Vehicle	129	109	20
Watercraft	0	21	(21)
Total Receipts	29,960	29,890	70
Expenditures:			
Appropriations	29,960	30,100	(140)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

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

**DECATUR COUNTY, KANSAS
NOXIOUS WEED FUND**

SCHEDULE 2
Page 14

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	\$ 102,814	102,104	710
Delinquent	944	1,200	(256)
Motor Vehicle	7,116	7,116	0
Recreational Vehicle	218	210	8
16/20M Tax	1,263	1,432	(169)
Commercial Vehicle	525	513	12
Watercraft	0	89	(89)
Sales	141,546	100,000	41,546
Reimbursed Expense	21	27,000	(26,979)
Total Receipts	254,447	239,664	14,783
Expenditures:			
Personal Services	75,731	87,600	(11,869)
Contractual Services	11,567	23,000	(11,433)
Commodities	134,059	125,000	9,059
Capital Outlay	3,957	0	3,957
Transfer to Noxious Weed Capital Outlay	20,000	20,000	0
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	41,546	(41,546)
Total Expenditures	245,314	297,146	(51,832)
Receipts Over (Under) Expenditures	9,133		
Unencumbered Cash, Beginning	16,334		
Unencumbered Cash, Ending	\$ 25,467		

DECATUR COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
Page 15

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from Noxious Weed	\$ <u>20,000</u>	<u>10,000</u>	<u>10,000</u>
Expenditures:			
Capital Outlay	<u>73,985</u>	<u>86,299</u>	<u>(12,314)</u>
Receipts Over (Under) Expenditures	(53,985)		
Unencumbered Cash, Beginning	<u>82,789</u>		
Unencumbered Cash, Ending	\$ <u>28,804</u>		

**DECATUR COUNTY, KANSAS
ELECTION FUND**

SCHEDULE 2
Page 16

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	\$ 45,806	45,519	287
Delinquent	407	500	(93)
Motor Vehicle	3,188	3,175	13
Recreational Vehicle	99	93	6
16/20M Tax	791	639	152
Commercial Vehicle	244	203	41
Watercraft	0	40	(40)
Filing Fees	235	500	(265)
Miscellaneous	1	0	1
Reimbursed Expense	7,836	0	7,836
Total Receipts	58,607	50,669	7,938
Expenditures:			
Personal Services	7,420	25,000	(17,580)
Contractual Services	17,273	36,000	(18,727)
Commodities	13,749	15,000	(1,251)
Transfer to Equipment Reserve	35,000	0	35,000
Total Expenditures	73,442	76,000	(2,558)
Receipts Over (Under) Expenditures	(14,835)		
Unencumbered Cash, Beginning	49,021		
Unencumbered Cash, Ending	\$ 34,186		

**DECATUR COUNTY, KANSAS
EMPLOYEE BENEFITS FUND**

SCHEDULE 2
Page 17

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:			
Taxes			
Ad Valorem Property	\$ 653,459	649,001	4,458
Delinquent	7,896	10,000	(2,104)
Motor Vehicle	59,708	59,587	121
Recreational Vehicle	1,836	1,755	81
16/20M Tax	12,581	11,988	593
Commercial Vehicle	4,484	3,815	669
Watercraft	0	742	(742)
Reimbursement from Corporate Plan Employee Trust	151,873	0	151,873
Reimbursement from Employee Withholding	88,218	100,000	(11,782)
	<u>980,055</u>	<u>836,888</u>	<u>143,167</u>
Total Receipts			
Expenditures:			
Health Insurance	834,056	850,000	(15,944)
Social Security	121,391	118,450	2,941
KPERs	136,859	154,500	(17,641)
Cafeteria Plan Contribution	12,390	15,000	(2,610)
Life Insurance	2,299	5,000	(2,701)
Unemployment	2,559	3,090	(531)
Workman's Compensation	8,332	15,450	(7,118)
Miscellaneous Benefits	9,626	100,000	(90,374)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	151,873	(151,873)
	<u>1,127,512</u>	<u>1,413,363</u>	<u>(285,851)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(147,457)		
Unencumbered Cash, Beginning	657,346		
Unencumbered Cash, Ending	\$ <u>509,889</u>		

DECATUR COUNTY, KANSAS
SENIOR CITIZENS FUND

SCHEDULE 2
Page 18

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	\$ 34,157	33,964	193
Delinquent	303	500	(197)
Motor Vehicle	2,045	2,039	6
Recreational Vehicle	63	60	3
16/20M Tax	493	410	83
Commercial Vehicle	156	131	25
Watercraft	0	25	(25)
Grants	12,000	0	12,000
Total Receipts	49,217	37,129	12,088
Expenditures:			
Oberlin Senior Center	20,630	15,000	5,630
Norcatatur Senior Center	4,000	4,000	0
Jennings Senior Center	4,841	6,000	(1,159)
Dresden Senior Center	2,500	2,500	0
Countywide Expense	5,000	7,500	(2,500)
Bus Expense	754	1,500	(746)
Oberlin Meal Site Expense	8,185	3,500	4,685
Adjustment for Qualifying Budget Credit:			
Excess Grants	0	12,000	(12,000)
Total Expenditures	45,910	52,000	(6,090)
Receipts Over (Under) Expenditures	3,307		
Unencumbered Cash, Beginning	5,022		
Unencumbered Cash, Ending	\$ 8,329		

DECATUR COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG PROGRAMS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
Page 19

	Actual	Budget	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	\$ 2,078	<u>2,500</u>	<u>(422)</u>
Expenditures:			
Contractual Services	1,000	10,000	(9,000)
Commodities	<u>112</u>	<u>5,000</u>	<u>(4,888)</u>
Total Expenditures	<u>1,112</u>	<u>15,000</u>	<u>(13,888)</u>
Receipts Over (Under) Expenditures	966		
Unencumbered Cash, Beginning	<u>9,753</u>		
Unencumbered Cash, Ending	\$ <u>10,719</u>		

DECATUR COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
Page 20

	Actual	Budget	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	\$ 1,087	<u>1,300</u>	<u>(213)</u>
Expenditures:			
Contractual Services	3,000	4,000	(1,000)
Commodities	<u>0</u>	<u>1,200</u>	<u>(1,200)</u>
Total Expenditures	<u>3,000</u>	<u>5,200</u>	<u>(2,200)</u>
Receipts Over (Under) Expenditures	(1,913)		
Unencumbered Cash, Beginning	<u>5,226</u>		
Unencumbered Cash, Ending	\$ <u><u>3,313</u></u>		

DECATUR COUNTY, KANSAS
MUSEUM FUND

SCHEDULE 2
Page 21

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:			
Taxes			
Ad Valorem Property	\$ 18,853	18,755	98
Delinquent	167	200	(33)
Motor Vehicle	1,152	1,149	3
Recreational Vehicle	36	34	2
16/20M Tax	262	231	31
Commercial Vehicle	87	74	13
Watercraft	<u>0</u>	<u>14</u>	<u>(14)</u>
Total Receipts	<u>20,557</u>	<u>20,457</u>	<u>100</u>
Expenditures:			
Appropriations	<u>20,500</u>	<u>20,500</u>	<u>0</u>
Receipts Over (Under) Expenditures	57		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><u>57</u></u>		

**DECATUR COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND**

SCHEDULE 2
Page 22

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	\$ 22,958	22,818	140
Delinquent	204	250	(46)
Motor Vehicle	1,549	1,421	128
Recreational Vehicle	47	42	5
16/20M Tax	281	286	(5)
Commercial Vehicle	115	91	24
Watercraft	0	18	(18)
Total Receipts	25,154	24,926	228
Expenditures:			
Appropriations	19,357	20,000	(643)
Economic Development	0	1,000	(1,000)
NWKS Planning & Development Commission Dues	5,643	4,000	1,643
Total Expenditures	25,000	25,000	0
Receipts Over (Under) Expenditures	154		
Unencumbered Cash, Beginning	1,743		
Unencumbered Cash, Ending	\$ 1,897		

**DECATUR COUNTY, KANSAS
EMERGENCY 911 FUND**

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

	Actual	Budget	Variance Over (Under)
Receipts:			
911 Tax	\$ <u>153</u>	<u>144</u>	<u>9</u>
Expenditures:			
Equipment and Expenses	<u>1,205</u>	<u>18,300</u>	<u>(17,095)</u>
Receipts Over (Under) Expenditures	(1,052)		
Unencumbered Cash, Beginning	<u>15,246</u>		
Unencumbered Cash, Ending	\$ <u>14,194</u>		

DECATUR COUNTY, KANSAS
WIRELESS 911 FUND

SCHEDULE 2
Page 24

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:			
911 Tax	\$ 50,000	50,000	0
Interest on Idle Funds	<u>2,503</u>	<u>100</u>	<u>2,403</u>
Total Receipts	<u>52,503</u>	<u>50,100</u>	<u>2,403</u>
Expenditures:			
Contractual Services	9,376	45,500	(36,124)
Commodities	0	15,000	(15,000)
Capital Outlay	<u>30,425</u>	<u>58,000</u>	<u>(27,575)</u>
Total Expenditures	<u>39,801</u>	<u>118,500</u>	<u>(78,699)</u>
Receipts Over (Under) Expenditures	12,702		
Unencumbered Cash, Beginning	<u>118,830</u>		
Unencumbered Cash, Ending	\$ <u><u>131,532</u></u>		

DECATUR COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND

SCHEDULE 2
Page 25

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:			
Taxes			
Ad Valorem Property	\$ 220,691	238,824	(18,133)
Delinquent	805	1,200	(395)
Motor Vehicle	7,430	8,169	(739)
Recreational Vehicle	290	278	12
16/20M Tax	2,470	2,861	(391)
Commercial Vehicle	731	745	(14)
Watercraft	0	128	(128)
Miscellaneous	3,003	0	3,003
Intergovernmental			
Norton County	22,383	15,000	7,383
Total Receipts	<u>257,803</u>	<u>267,205</u>	<u>(9,402)</u>
Expenditures:			
Personal Services	22,757	19,400	3,357
Contractual Services	13,066	20,000	(6,934)
Commodities	23,265	24,000	(735)
Capital Outlay	136,056	104,540	31,516
Transfer to Fire Equipment	62,659	100,000	(37,341)
Total Expenditures	<u>257,803</u>	<u>267,940</u>	<u>(10,137)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

**DECATUR COUNTY, KANSAS
BOND AND INTEREST FUND**

SCHEDULE 2
Page 26

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	\$ 24,575	24,429	146
Delinquent	204	100	104
Motor Vehicle	2,419	2,442	(23)
Recreational Vehicle	73	72	1
16/20M Tax	65	491	(426)
Commercial Vehicle	165	156	9
Watercraft	0	30	(30)
Health Systems Board	48,359	48,359	0
Miscellaneous	14,331	0	14,331
Total Receipts	90,191	76,079	14,112
Expenditures:			
Principal	59,200	70,907	(11,707)
Interest	30,991	19,284	11,707
Cash Basis Reserve	0	35,000	(35,000)
Total Expenditures	90,191	125,191	(35,000)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	48,786		
Unencumbered Cash, Ending	\$ 48,786		

**DECATUR COUNTY, KANSAS
COUNTY AMBULANCE FUND**

SCHEDULE 2
Page 27

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	\$ 124,926	124,104	822
Delinquent	999	600	399
Motor Vehicle	7,544	7,517	27
Recreational Vehicle	232	221	11
16/20M Tax	1,691	1,823	(132)
Commercial Vehicle	571	481	90
Watercraft	0	94	(94)
Charges for Services	81,479	80,000	1,479
Reimbursed Expense	2,732	0	2,732
Total Receipts	220,174	214,840	5,334
Expenditures:			
Personal Services	177,448	115,000	62,448
Contractual Services	22,825	35,000	(12,175)
Commodities	18,307	35,000	(16,693)
Capital Outlay	1,444	25,000	(23,556)
Miscellaneous	232	0	232
Transfer to Ambulance Special Equipment	14,491	54,744	(40,253)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	2,732	(2,732)
Total Expenditures	234,747	267,476	(32,729)
Receipts Over (Under) Expenditures	(14,573)		
Unencumbered Cash, Beginning	14,573		
Unencumbered Cash, Ending	\$ 0		

DECATUR COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
 Page 28

	Special Road Machinery	County Equipment Reserve	Special Fire Equipment	Ambulance Special Equipment
Receipts:				
Transfer from General	\$ 0	328,930	0	0
Transfer from Election	0	35,000	0	0
Transfer from Ambulance	0	0	0	14,491
Transfer from Rural Fire Department	0	0	62,659	0
Transfer from Road and Bridge	90,000	0	0	0
Total Receipts	90,000	363,930	62,659	14,491
Expenditures:				
Capital Outlay	0	248,218	0	272,775
Transfer to General	0	0	0	0
Total Expenditures	0	248,218	0	272,775
Receipts Over (Under) Expenditures	90,000	115,712	62,659	(258,284)
Unencumbered Cash, Beginning	192,140	393,800	179,296	316,906
Unencumbered Cash, Ending	\$ 282,140	509,512	241,955	58,622

DECATUR COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
 Page 29

	Special Vehicle	Register of Deeds Technology	County Treasurer Technology	County Clerk Technology
Receipts:				
Fees	\$ 33,613	4,782	1,195	1,195
Expenditures:				
Personal Services	28,587	0	0	0
Contractual Services	336	0	0	0
Commodities	3,822	0	0	0
Capital Outlay	0	6,084	1,973	0
Transfer to General	1,912	0	0	0
Total Expenditures	34,657	6,084	1,973	0
Receipts Over (Under) Expenditures	(1,044)	(1,302)	(778)	1,195
Unencumbered Cash, Beginning	1,912	19,834	3,066	1,950
Unencumbered Cash, Ending	\$ 868	18,532	2,288	3,145

DECATUR COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
 Page 30

	Attorney's Training	Bad Check Trust Fund	Jail Equipment Reserve	Ambulance Memorial
Receipts:				
Fees	\$ 811	174	0	0
Jail Phone and Card Commissions	0	0	2,408	0
Donations	0	0	0	580
Total Receipts	811	174	2,408	580
Expenditures:				
Commodities	0	0	0	0
Contractual	515	0	0	0
Capital Outlay	0	0	3,354	480
Total Expenditures	515	0	3,354	480
Receipts Over (Under) Expenditures	296	174	(946)	100
Unencumbered Cash, Beginning	3,318	920	3,385	5,123
Unencumbered Cash, Ending	\$ 3,614	1,094	2,439	5,223

DECATUR COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
 Page 31

	Rural Fire District Memorial	Summer Recreation Memorial	Good Samaritan Memorial	Special Law Enforcement Trust
Receipts:				
Donations	\$ 1,800	0	0	0
Fees	0	0	0	1,493
Interest on Idle Funds	0	0	1,770	100
Total Receipts	1,800	0	1,770	1,593
Expenditures:				
Contractual	0	0	0	525
Commodities	0	0	0	0
Capital Outlay	0	360	0	0
Total Expenditures	0	360	0	525
Receipts Over (Under) Expenditures	1,800	(360)	1,770	1,068
Unencumbered Cash, Beginning	12,710	11,823	353,047	175
Unencumbered Cash, Ending	\$ 14,510	11,463	354,817	1,243

DECATUR COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	Sheriff VIN	Oil & Gas Depletion	Economic Development Micro Loan	History Books
Receipts:				
Loan Payments Received	\$ 0	0	0	0
Book Sales	0	0	0	100
Inspection Fees	6,459	0	0	0
Interest on Idle Funds	0	0	234	0
Total Receipts	6,459	0	234	100
Expenditures:				
Commodities	350	0	0	253
Capital Outlay	2,200	0	0	0
Total Expenditures	2,550	0	0	253
Receipts Over (Under) Expenditures	3,909	0	234	(153)
Unencumbered Cash, Beginning	3,317	413,422	58,548	259
Unencumbered Cash, Ending	\$ 7,226	413,422	58,782	106

DECATUR COUNTY, KANSAS
 Related Municipal Entity
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	Decatur County Fair Board		
	General	Premiums	Entertainment
Receipts:			
County Tax Appropriation	\$ 24,951	7,922	0
Rentals:			
Harvest Parking	1,620	0	0
Fair Commissions	0	0	0
Other	0	0	1,310
Sponsorships	0	0	5,571
Donations	2,919	0	0
Grants	22,500	0	4,000
Entertainment	0	0	18,785
Reimbursed Expenses	6,970	1,803	0
Interest on Idle Funds	380	0	28
Transfer from General	0	1,185	0
Total Receipts	59,340	10,910	29,694
Expenditures:			
Advertising	0	0	5,312
Awards	0	6,043	0
Capital Outlay	0	0	0
Donations	0	0	250
Entertainment	0	0	13,268
Insurance	0	0	2,067
Judges	0	3,797	0
Labor	1,100	0	0
Repairs and Maintenance	36,784	0	2,587
Supplies	78	1,071	1,814
Utilities	2,403	0	380
Transfer to Premiums	1,185	0	0
Total Expenditures	41,550	10,911	25,678
Receipts Over (Under) Expenditures	17,790	(1)	4,016
Unencumbered Cash, Beginning	46,685	1	26,086
Unencumbered Cash, Ending	\$ 64,475	0	30,102

DECATUR COUNTY, KANSAS
 Agency Funds
 Summary of Receipts and Disbursements
For the Year Ended December 31, 2018

SCHEDULE 3
 Page 1

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 5,199,942	8,298,531	7,991,487	5,506,986
Advance Tax	177	1,428	1,053	552
Motor Vehicle License	1,100	422,503	422,361	1,242
Sales Tax	31,641	422,394	427,016	27,019
Motor Vehicle Tax	8,045	524,128	522,290	9,883
Recreational Vehicle Tax	470	14,240	14,454	256
Delinquent Personal Tax	3,045	11,373	13,776	642
Liquor Tax	0	3,476	3,476	0
Tax Foreclosures	0	3,347	3,347	0
Delinquent Real Estate Partial Pay	8,625	13,096	11,618	10,103
Delinquent Real Estate	21,633	73,858	63,677	31,814
Commercial Motor Vehicle Fees	5,159	63,286	61,965	6,480
Special City/County Highway	0	295,635	295,635	0
Neighborhood Revitalization	0	80,037	80,037	0
Total Distributable Funds	<u>5,279,837</u>	<u>10,227,332</u>	<u>9,912,192</u>	<u>5,594,977</u>
State Funds:				
State Education Building	0	57,033	57,033	0
State Institutional Building	0	28,517	28,517	0
State Motor Vehicle	798	5,148	5,264	682
Total State Funds	<u>798</u>	<u>5,148</u>	<u>5,264</u>	<u>682</u>
Subdivision Funds:				
Libraries	365	61,839	61,895	309
Groundwater Districts	0	3,577	3,577	0
Cities	0	824,960	824,960	0
Townships	191,760	186,239	154,297	223,702
School Districts	0	2,507,061	2,503,800	3,261
Cemeteries	0	52,229	52,229	0
Total Subdivision Funds	<u>192,125</u>	<u>3,635,905</u>	<u>3,600,758</u>	<u>227,272</u>

DECATUR COUNTY, KANSAS
 Agency Funds
 Summary of Receipts and Disbursements
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 5,673	3,956	508	9,121
Register of Deeds	50	57,087	57,087	50
Clerk of the District Court:				
Court Trustee	3,406	189,754	189,347	3,813
Law Library	20,913	5,216	2,362	23,767
County Treasurer:				
Corporate Plan Employee Trust	22,230	448,342	437,178	33,394
Suspense	21,666	0	0	21,666
Cash Over and Under	(12)	86	74	0
Employee Withholding	15,355	543,491	545,632	13,214
Cafeteria 125 Plan	10,286	34,713	24,688	20,311
Total County Officer Accounts	<u>99,567</u>	<u>1,282,645</u>	<u>1,256,876</u>	<u>125,336</u>
 Total Agency Funds	 \$ <u><u>5,572,327</u></u>	 <u><u>15,151,030</u></u>	 <u><u>14,775,090</u></u>	 <u><u>5,948,267</u></u>