

SMITH COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2018

SMITH COUNTY, KANSAS
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For the Year Ended December 31, 2018

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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, 2018 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



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Certified
Public
Accountants

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, 2018 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, 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 **Smith 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 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, 2017 (not presented herein), and have issued our report thereon dated August 13, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2018 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself,

financial statement. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note 1.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

July 17, 2019

SMITH 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 Type Funds							
General Fund	\$ 786,506	-	1,630,724	1,658,914	758,316	162,562	920,878
Special Purpose Funds							
Road and Bridge Fund	877,204	-	2,867,502	3,101,441	643,265	99,184	742,449
Bridge Building Fund	672,588	-	295,946	114,213	854,321	-	854,321
Special Machinery Fund	941,026	-	450,000	-	1,391,026	-	1,391,026
Noxious Weed Fund	198,772	-	58,267	130,704	126,335	4,063	130,398
Health Fund	173,587	-	458,628	548,582	83,633	19,641	103,274
Appraiser's Cost Fund	31,716	-	125,278	125,279	31,715	6,200	37,915
Employee Benefits Fund	172,167	-	1,713,287	1,754,036	131,418	-	131,418
Hospital Maintenance Fund	-	-	355,436	346,100	9,336	-	9,336
Ambulance Service Fund	225,853	-	681,968	663,763	244,058	49,131	293,189
Mental Health Fund	-	-	27,425	27,425	-	-	-
Intellectual Disability Fund	-	-	29,408	29,408	-	-	-
Special Alcohol Fund	27,763	-	7,931	10,455	25,239	-	25,239
New Generation E-911 Fund	-	-	52,356	46,072	6,284	734	7,018
Register of Deeds Technology Fund	27,975	-	3,916	108	31,783	-	31,783
County Clerk Technology Fund	961	-	1,226	-	2,187	-	2,187
County Treasurer Technology Fund	3,960	-	1,204	1,845	3,319	-	3,319
Sales Tax Fund	1,018,930	-	1,196,179	1,543,607	671,502	6,822	678,324
Guest Tax Fund	18,994	-	9,358	8,615	19,737	350	20,087
Health Reserve Fund	1,096,056	-	1,445,598	955,576	1,586,078	6,492	1,592,570
Health Operating Fund	-	-	135,351	135,351	-	-	-
Business Funds							
Solid Waste Fund	330,659	-	331,030	259,619	402,070	21,193	423,263
Solid Waste Equipment Reserve Fund	75,000	-	12,500	-	87,500	-	87,500
Solid Waste Post Closure Fund	45,000	-	7,500	-	52,500	-	52,500
Solid Waste Capital Improvement Fund	50,000	-	50,000	-	100,000	-	100,000
Trust Funds							
EMS Grant Memorial Fund	16,004	-	76,631	4,630	88,005	780	88,785
Prosecuting Attorney's Training Fund	1,215	-	390	207	1,398	-	1,398
Special Motor Vehicle Fund	-	-	526,354	526,354	-	20,629	20,629
Total Primary Government	6,791,936	-	12,551,393	11,992,304	7,351,025	397,781	7,748,806
Related Municipal Entity							
Smith County, Kansas Public							
Building Commission							
Debt Service Fund	-	-	249,350	249,350	-	-	-
Memorial Hospital Project Fund	28	-	11,923,591	11,922,967	652	-	652
Total Related Municipal Entity	28	-	12,172,941	12,172,317	652	-	652
Total Primary Government (Excluding Distributable and Agency Funds)	\$ 6,791,964	-	24,724,334	24,164,621	7,351,677	397,781	7,749,458

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, 2018

Composition of Cash	
Checking Account	\$ 13,742,112
Certificates of Deposit	2,045,000
Cash on Hand	<u>48,040</u>
Total Primary Government	15,835,152
Distributable Funds per Schedule 3-1	(7,887,398)
Agency Funds per Schedule 3-2	<u>(198,296)</u>
Total Primary Government (Excluding Distributable and Agency Funds)	\$ <u>7,749,458</u>

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

SMITH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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.

Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from those estimates.

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.

The County is the primary government as defined in GASB #61. The County Commission is elected by the public. The Commission has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

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, 2018.

SMITH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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.

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

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

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.

Departure From Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

SMITH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

Property Tax Calendar

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the County for special purposes.

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.

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

SMITH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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, and Health Operating 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, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$15,835,152 and the bank balance was \$15,842,596. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$10,278,507 was covered by federal depository insurance, \$3,864,089 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and \$1,700,000 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, 2018.

SMITH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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, 2018 were as follows:

From	To	Regulatory Authority	Amount
Road and Bridge Fund	Bridge Building Fund	K.S.A. 68-141g	\$ 200,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	450,000
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	50,000
Employee Benefits Fund	Health Reserve Fund	K.S.A. 12-16,102	1,308,060
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	24,567

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 92 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 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 84 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.

SMITH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded the adopted budget in the following funds, which is in violation of K.S.A. 79-2935.

Mental Health Fund	\$	825
Intellectual Disability Fund		913

NOTE 9 – 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 10 – 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 Code.

SMITH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the City were \$224,992 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,966,721. 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 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 11 – 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, 2018.

NOTE 12 – 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, 2018 was \$92,613. This is reflected in the financial statement.

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.

SMITH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

The potential liability for sick leave at December 31, 2018 was \$86,861. 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 liability for compensatory time at December 31, 2018 was \$11,794. This is reflected in the financial statement.

NOTE 13 – 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, \$7,700 for employee and spouse, employee and children, and employee and family. The amount the County paid in HRA reimbursements was \$123,528 for the year ended December 31, 2018.

NOTE 14 – 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 \$590,700 and the estimated post-closure cost is \$613,099. These figures comprise the estimated closure and post-closure cost of \$1,203,799. At December 31, 2018, the permit for 2018 identifies that the remaining volume capacity of the site is 71% of the original capacity and that the remaining life of the landfill is 65 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, 2018.

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 15 – 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 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

SMITH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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>
2019	\$ 254,750
2020	250,050
2021	255,250
2022	250,350
2023	<u>146,450</u>
Total	\$ <u>1,156,850</u>

Smith County, Kansas Public Building Commission entered into a lease agreement with the County for the financing of a new Smith County Memorial Hospital. The County is obligated to make semi-annual payments to the Commission equivalent to the debt that the Commission has assumed and to pay its outstanding revenue bonds. Total payments receivable are as follows:

<u>Years Ending December 31</u>	<u>Total</u>
2019	<u>\$27,725,000 + Series 2016 Bond Interest</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%.

The Commission issued Revenue Anticipation Revenue Bonds, Series 2016 dated June 29, 2016 with an original issue amount not to exceed \$27,725,000 for the purpose of temporarily financing the Smith County Memorial Hospital Project. The bonds are due March 1, 2019 with an interest rate of 2.99% on the principal amount as advanced. Interest payments are due on the first day of March and September, commencing on March 1, 2017. Permanent financing will be provided by the United States Department of Agriculture (USDA) upon completion of the Project through Great Plains of Smith County, Inc.

Capital Projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Smith County Memorial Hospital	\$ 27,725,000	\$27,250,403

NOTE 16 – 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.

SMITH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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.

The County entered into a lease obligation for \$27,725,000 with Smith County, Kansas Public Building Commission to finance the construction of a new Smith County Memorial Hospital. The County is obligated to make semi-annual 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. Great Plains of Smith County, Inc. is making the lease payments to Smith County, Kansas Public Building Commission on behalf of the County. The principal balance of the lease will be refinanced with a USDA Rural Development loan on March 1, 2019, through Great Plains of Smith County, Inc., and at that time the semi-annual lease payments will revert to \$1.

SMITH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases									
Road and Bridge Fund									
1 Doosan Excavator & 1 JCB Roller	1.97%	9/23/2013	360,000	9/23/2018	74,271	-	(74,271)	-	2,042
1 Cat 120M2AWD Motor Grader	1.74%	10/5/2015	238,492	10/5/2020	145,517	-	(47,687)	97,830	2,533
2 Cat 120M2AWD Motor Graders	1.93%	12/19/2016	345,050	12/19/2020	261,116	-	(85,424)	175,692	5,042
Sales Tax Fund									
Hospital Building Lease	2.00%	5/1/2013	2,050,000	6/1/2023	1,330,000	-	(225,000)	1,105,000	24,350
Total Contractual Indebtedness - County					<u>1,810,904</u>	<u>-</u>	<u>(432,382)</u>	<u>1,378,522</u>	<u>33,967</u>
Related Municipal Entity Debt									
Revenue Bonds									
Series 2013 Public Building Commission	2.00%	5/1/2013	2,050,000	6/1/2023	1,330,000	-	(225,000)	1,105,000	24,350
Series 2016 Smith County Memorial Hospital Project	2.99%	6/29/2016	27,725,000	3/1/2019	15,327,684	11,922,719	-	27,250,403 *	512,120
Total Related Municipal Entity Debt					<u>16,657,684</u>	<u>11,922,719</u>	<u>(225,000)</u>	<u>28,355,403</u>	<u>536,470</u>
Total Contractual Indebtedness					<u>\$ 18,468,588</u>	<u>11,922,719</u>	<u>(657,382)</u>	<u>29,733,925</u>	<u>570,437</u>

* The balance at the end of year is the total drawdowns on the bonds for the Hospital Project at December 31, 2018. The bonds are temporary financing during the construction period, and at maturity on March 1, 2019, they will be refinanced by USDA Rural Development through Great Plains of Smith County, Inc.

SMITH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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

	YEAR					Total
	2019	2020	2021	2022	2023	
County Debt						
Principal						
Capital Leases	\$ 370,589	372,933	245,000	245,000	145,000	1,378,522
Interest						
Capital Leases	24,846	17,803	10,250	5,350	1,450	59,699
Total Principal and Interest - County	395,435	390,736	255,250	250,350	146,450	1,438,221
Related Municipal Entity Debt						
Principal						
Revenue Bonds	27,485,403	235,000	245,000	245,000	145,000	28,355,403
Interest						
Revenue Bonds	424,884	15,050	10,250	5,350	1,450	456,984
Total Principal and Interest - RME	27,910,287	250,050	255,250	250,350	146,450	28,812,387
Total Principal and Interest	\$ 28,305,722	640,786	510,500	500,700	292,900	30,250,608

SMITH COUNTY, KANSAS

Regulatory-Required Supplementary Information

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

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	\$ 1,736,958	-	1,736,958	1,658,914	(78,044)
Special Purpose Funds					
Road and Bridge Fund	3,199,925	-	3,199,925	3,101,441	(98,484)
Noxious Weed Fund	210,275	-	210,275	130,704	(79,571)
Health Fund	508,300	63,415	571,715	548,582	(23,133)
Appraiser's Cost Fund	137,600	-	137,600	125,279	(12,321)
Employee Benefits Fund	1,785,260	-	1,785,260	1,754,036	(31,224)
Hospital Maintenance Fund	346,100	-	346,100	346,100	-
Ambulance Service Fund	650,000	105,347	755,347	663,763	(91,584)
Mental Health Fund	26,600	-	26,600	27,425	825
Intellectual Disability Fund	28,495	-	28,495	29,408	913
Special Alcohol Fund	31,309	-	31,309	10,455	(20,854)
New Generation E-911 Fund	81,053	-	81,053	46,072	(34,981)
Sales Tax Fund	1,677,722	-	1,677,722	1,543,607	(134,115)
Business Fund					
Solid Waste Fund	293,950	-	293,950	259,619	(34,331)

SMITH COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 1,455,977	1,324,716	1,278,300	46,416
Neighborhood Revitalization Rebate	(25,503)	(18,997)	(18,318)	(679)
State Aid	427	278	-	278
Licenses and Fees	74,235	91,474	34,900	56,574
Use of Money and Property	53,873	108,174	18,500	89,674
Transfers In	19,159	24,567	11,800	12,767
Reimbursements	6,220	58,289	-	58,289
Miscellaneous	20,834	42,223	12,300	29,923
Total Receipts	<u>1,605,222</u>	<u>1,630,724</u>	<u>1,337,482</u>	<u>293,242</u>
Expenditures				
County Commissioners	67,459	65,619	73,500	(7,881)
County Clerk	87,753	94,943	92,400	2,543
County Treasurer	151,824	160,545	178,500	(17,955)
County Attorney	101,690	108,980	115,500	(6,520)
Register of Deeds	48,944	53,791	53,715	76
Sheriff	365,567	400,750	401,655	(905)
Dispatch	168,401	193,619	154,725	38,894
Court System	34,367	63,168	55,250	7,918
Courthouse General	306,174	354,177	432,700	(78,523)
Emergency Preparedness	34,351	30,469	48,000	(17,531)
Other Departments	106,876	132,853	131,013	1,840
Total Expenditures	<u>1,473,406</u>	<u>1,658,914</u>	<u>1,736,958</u>	<u>(78,044)</u>
Receipts Over (Under) Expenditures	131,816	(28,190)		
Unencumbered Cash - Beginning	654,190	786,506		
Prior Year Cancelled Encumbrances	<u>500</u>	<u>-</u>		
Unencumbered Cash - Ending	<u>\$ 786,506</u>	<u>758,316</u>		

SMITH COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
County Commissioners				
Personal Services	\$ 63,198	64,176	64,000	176
Contractual Services	3,472	660	8,500	(7,840)
Commodities	156	783	1,000	(217)
Capital Outlay	633	-	-	-
Total County Commissioners	<u>\$ 67,459</u>	<u>65,619</u>	<u>73,500</u>	<u>(7,881)</u>
County Clerk				
Personal Services	\$ 71,178	79,091	74,000	5,091
Contractual Services	9,977	9,204	10,450	(1,246)
Commodities	5,088	5,168	5,950	(782)
Capital Outlay	1,510	1,480	2,000	(520)
Total County Clerk	<u>\$ 87,753</u>	<u>94,943</u>	<u>92,400</u>	<u>2,543</u>
County Treasurer				
Personal Services	\$ 138,656	142,065	160,000	(17,935)
Contractual Services	10,250	15,176	14,600	576
Commodities	2,443	2,237	2,250	(13)
Capital Outlay	475	1,067	1,650	(583)
Total County Treasurer	<u>\$ 151,824</u>	<u>160,545</u>	<u>178,500</u>	<u>(17,955)</u>
County Attorney				
Personal Services	\$ 88,442	91,245	91,000	245
Contractual Services	7,986	6,701	12,000	(5,299)
Commodities	5,262	9,219	8,500	719
Capital Outlay	-	1,815	4,000	(2,185)
Total County Attorney	<u>\$ 101,690</u>	<u>108,980</u>	<u>115,500</u>	<u>(6,520)</u>
Register of Deeds				
Personal Services	\$ 41,494	47,702	44,000	3,702
Contractual Services	6,019	4,830	8,115	(3,285)
Commodities	1,431	1,259	1,600	(341)
Total Register of Deeds	<u>\$ 48,944</u>	<u>53,791</u>	<u>53,715</u>	<u>76</u>
Sheriff				
Personal Services	\$ 249,173	275,217	263,000	12,217
Contractual Services	40,084	36,800	55,605	(18,805)
Commodities	40,505	38,050	47,050	(9,000)
Capital Outlay	35,805	50,683	36,000	14,683
Total Sheriff	<u>\$ 365,567</u>	<u>400,750</u>	<u>401,655</u>	<u>(905)</u>

SMITH COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Dispatch				
Personal Services	\$ 150,603	147,070	141,000	6,070
Contractual Services	14,262	36,479	7,250	29,229
Commodities	3,141	2,802	5,675	(2,873)
Capital Outlay	395	7,268	800	6,468
Total Dispatch	<u>\$ 168,401</u>	<u>193,619</u>	<u>154,725</u>	<u>38,894</u>
Court System				
Contractual Services	\$ 12,002	11,550	15,950	(4,400)
Commodities	2,094	2,294	8,500	(6,206)
Capital Outlay	4,868	26,264	5,300	20,964
Legal Cost	15,403	23,060	25,500	(2,440)
Total Court System	<u>\$ 34,367</u>	<u>63,168</u>	<u>55,250</u>	<u>7,918</u>
Courthouse General				
Personal Services	\$ 16,188	30,422	24,000	6,422
Contractual Services	260,707	297,318	264,100	33,218
Commodities	14,712	26,368	41,300	(14,932)
Capital Outlay	14,567	69	103,300	(103,231)
Total Courthouse General	<u>\$ 306,174</u>	<u>354,177</u>	<u>432,700</u>	<u>(78,523)</u>
Emergency Preparedness				
Personal Services	\$ 30,365	27,084	39,000	(11,916)
Contractual Services	2,023	526	5,400	(4,874)
Commodities	1,963	534	1,100	(566)
Capital Outlay	-	2,325	2,500	(175)
Total Emergency Preparedness	<u>\$ 34,351</u>	<u>30,469</u>	<u>48,000</u>	<u>(17,531)</u>
Other Departments				
Area Agency on Aging	\$ 4,500	5,000	4,500	500
Juvenile Detention	-	-	2,000	(2,000)
Airport Maintenance	900	1,875	3,600	(1,725)
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	8,294	27,000	8,913	18,087
Election	57,382	63,178	76,200	(13,022)
Total Other Departments	<u>\$ 106,876</u>	<u>132,853</u>	<u>131,013</u>	<u>1,840</u>

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

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 2,540,920	2,453,756	2,378,431	75,325
Neighborhood Revitalization Rebate	(45,530)	(35,966)	(34,650)	(1,316)
State Aid	118,471	60,174	-	60,174
State Aid - Special Highway	344,926	346,700	351,591	(4,891)
Collections	20	234	-	234
Reimbursements	48,213	42,604	-	42,604
Total Receipts	<u>3,007,020</u>	<u>2,867,502</u>	<u>2,695,372</u>	<u>172,130</u>
Expenditures				
Personal Services	774,431	839,739	866,000	(26,261)
Contractual Services	127,099	128,125	177,225	(49,100)
Commodities	891,322	1,041,684	1,023,200	18,484
Capital Outlay	299,968	441,893	483,500	(41,607)
Transfers Out	650,000	650,000	650,000	-
Total Expenditures	<u>2,742,820</u>	<u>3,101,441</u>	<u>3,199,925</u>	<u>(98,484)</u>
Receipts Over (Under) Expenditures	264,200	(233,939)		
Unencumbered Cash - Beginning	<u>613,004</u>	<u>877,204</u>		
Unencumbered Cash - Ending	\$ <u>877,204</u>	<u>643,265</u>		

SMITH COUNTY, KANSAS
Bridge Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	\$ -	2,797
State Aid	-	93,149
Transfers In	100,000	200,000
Total Receipts	100,000	295,946
Expenditures		
Contractual Services	13,000	114,213
Receipts Over (Under) Expenditures	87,000	181,733
Unencumbered Cash - Beginning	585,588	672,588
Unencumbered Cash - Ending	\$ 672,588	854,321

SMITH COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 550,000	450,000
Expenditures	-	-
Receipts Over (Under) Expenditures	550,000	450,000
Unencumbered Cash - Beginning	391,026	941,026
Unencumbered Cash - Ending	<u>\$ 941,026</u>	<u>1,391,026</u>

SMITH COUNTY, KANSAS**Noxious Weed Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 59,024	5,584	2,853	2,731
Neighborhood Revitalization Rebate	(983)	-	-	-
Chemical Sales	68,218	52,683	60,000	(7,317)
Total Receipts	126,259	58,267	<u>62,853</u>	<u>(4,586)</u>
Expenditures				
Personal Services	65,827	65,755	68,000	(2,245)
Contractual Services	7,886	7,615	9,575	(1,960)
Commodities	57,376	56,154	100,950	(44,796)
Capital Outlay	-	1,180	31,750	(30,570)
Total Expenditures	131,089	130,704	<u>210,275</u>	<u>(79,571)</u>
Receipts Over (Under) Expenditures	(4,830)	(72,437)		
Unencumbered Cash - Beginning	203,602	198,772		
Unencumbered Cash - Ending	\$ <u>198,772</u>	<u>126,335</u>		

SMITH COUNTY, KANSAS

Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 207,639	213,107	206,245	6,862
Neighborhood Revitalization Rebate	(3,669)	(3,132)	(3,017)	(115)
Federal Aid	13,971	9,848	14,000	(4,152)
State Aid	7,734	8,051	7,000	1,051
Intergovernmental	51,985	48,390	50,000	(1,610)
Grants	65,342	73,641	40,000	33,641
Collections	86,706	108,723	80,000	28,723
Total Receipts	429,708	458,628	394,228	64,400
Expenditures				
Personal Services	354,323	411,117	344,000	67,117
Contractual Services	49,585	67,032	68,000	(968)
Commodities	62,654	60,655	90,300	(29,645)
Capital Outlay	8,510	3,528	6,000	(2,472)
Grant Expenditures	-	6,250	-	6,250
Legal General Fund Budget	475,072	548,582	508,300	40,282
(a) Adjustment for Qualifying Budget Credits	-	-	63,415	(63,415)
Total Expenditures	475,072	548,582	571,715	(23,133)
Receipts Over (Under) Expenditures	(45,364)	(89,954)		
Unencumbered Cash - Beginning	218,951	173,587		
Unencumbered Cash - Ending	\$ 173,587	83,633		
(a) Adjustment for Qualifying Budget Credits				
Grants Over Amount Budgeted			\$ 33,641	
Collections Over Amount Budgeted			28,723	
State Aid Over Amount Budgeted			1,051	
Total			\$ 63,415	

SMITH COUNTY, KANSAS

Appraiser's Cost Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 144,971	126,090	121,155	4,935
Neighborhood Revitalization Rebate	(2,557)	(1,821)	(1,754)	(67)
Miscellaneous	102	1,009	-	1,009
Total Receipts	142,516	125,278	119,401	5,877
Expenditures				
Personal Services	104,505	110,094	106,000	4,094
Contractual Services	16,840	11,847	24,100	(12,253)
Commodities	2,508	3,338	3,500	(162)
Capital Outlay	3,426	-	4,000	(4,000)
Total Expenditures	127,279	125,279	137,600	(12,321)
Receipts Over (Under) Expenditures	15,237	(1)		
Unencumbered Cash - Beginning	16,479	31,716		
Unencumbered Cash - Ending	\$ 31,716	31,715		

SMITH COUNTY, KANSAS**Employee Benefits Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 1,747,630	1,738,691	1,677,245	61,446
Neighborhood Revitalization Rebate	(30,865)	(25,420)	(24,491)	(929)
Collections	54	16	-	16
Total Receipts	<u>1,716,819</u>	<u>1,713,287</u>	<u>1,652,754</u>	<u>60,533</u>
Expenditures				
Social Security	164,134	173,725	185,000	(11,275)
Employee Retirement	185,391	222,582	225,000	(2,418)
Workmen's Comp. Insurance	49,679	47,277	60,000	(12,723)
Unemployment Insurance	4,635	2,392	7,200	(4,808)
Transfers Out	1,290,000	1,308,060	1,308,060	-
Total Expenditures	<u>1,693,839</u>	<u>1,754,036</u>	<u>1,785,260</u>	<u>(31,224)</u>
Receipts Over (Under) Expenditures	22,980	(40,749)		
Unencumbered Cash - Beginning	<u>149,187</u>	<u>172,167</u>		
Unencumbered Cash - Ending	\$ <u><u>172,167</u></u>	<u><u>131,418</u></u>		

SMITH COUNTY, KANSAS
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 321,073	360,794	351,262	9,532
Neighborhood Revitalization Rebate	(5,733)	(5,358)	(5,162)	(196)
Total Receipts	315,340	355,436	<u>346,100</u>	<u>9,336</u>
Expenditures				
Appropriations	315,340	346,100	<u>346,100</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	9,336		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	9,336		

SMITH COUNTY, KANSAS

Ambulance Service Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 514,394	443,025	426,895	16,130
Neighborhood Revitalization Rebate	(9,269)	(6,404)	(6,170)	(234)
Collections	231,826	245,347	140,000	105,347
Grants	74,000	-	-	-
Total Receipts	810,951	681,968	560,725	121,243
Expenditures				
Personal Services	446,214	474,347	460,000	14,347
Contractual Services	49,501	67,224	66,000	1,224
Commodities	38,247	44,513	38,500	6,013
Capital Outlay	148,753	77,679	85,500	(7,821)
Legal General Fund Budget	682,715	663,763	650,000	13,763
(a) Adjustment for Qualifying Budget Credits	-	-	105,347	(105,347)
Total Expenditures	682,715	663,763	755,347	(91,584)
Receipts Over (Under) Expenditures	128,236	18,205		
Unencumbered Cash - Beginning	97,617	225,853		
Unencumbered Cash - Ending	\$ 225,853	244,058		
(a) Adjustment for Qualifying Budget Credits				
Collections Over Amount Budgeted			\$ 105,347	

SMITH COUNTY, KANSAS

Mental Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 26,964	27,835	26,995	840
Neighborhood Revitalization Rebate	(481)	(410)	(395)	(15)
Total Receipts	26,483	27,425	<u>26,600</u>	<u>825</u>
Expenditures				
Appropriations	26,483	27,425	<u>26,600</u>	<u>825</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

SMITH COUNTY, KANSAS
Intellectual Disability Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 28,849	29,847	28,918	929
Neighborhood Revitalization Rebate	(510)	(439)	(423)	(16)
Total Receipts	28,339	29,408	<u>28,495</u>	<u>913</u>
Expenditures				
Appropriations	28,339	29,408	<u>28,495</u>	<u>913</u>
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, 2018

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental	\$ 8,592	7,881	8,250	(369)
Miscellaneous	2,463	50	-	50
Total Receipts	11,055	7,931	<u>8,250</u>	<u>(319)</u>
Expenditures				
Contractual Services	7,333	10,455	<u>31,309</u>	<u>(20,854)</u>
Receipts Over (Under) Expenditures	3,722	(2,524)		
Unencumbered Cash - Beginning	24,041	27,763		
Unencumbered Cash - Ending	\$ <u>27,763</u>	<u>25,239</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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current		Variance Over (Under)
		Actual	Budget	
Receipts				
Federal Aid	\$ 10,946	-	-	-
Collections	48,339	52,356	50,000	2,356
Total Receipts	59,285	52,356	<u>50,000</u>	<u>2,356</u>
Expenditures				
Contractual Services	63,273	41,835	70,000	(28,165)
Commodities	15,065	4,237	11,053	(6,816)
Total Expenditures	78,338	46,072	<u>81,053</u>	<u>(34,981)</u>
Receipts Over (Under) Expenditures	(19,053)	6,284		
Unencumbered Cash - Beginning	19,053	-		
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, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 5,130	3,916
Expenditures		
Capital Outlay	666	108
Receipts Over (Under) Expenditures	4,464	3,808
Unencumbered Cash - Beginning	23,511	27,975
Unencumbered Cash - Ending	\$ 27,975	31,783

SMITH COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 1,283	1,226
Expenditures		
Commodities	1,071	-
Receipts Over (Under) Expenditures	212	1,226
Unencumbered Cash - Beginning	749	961
Unencumbered Cash - Ending	\$ 961	2,187

SMITH COUNTY, KANSAS
County Treasurer Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 1,283	1,204
Expenditures		
Contractual Services	-	1,845
Receipts Over (Under) Expenditures	1,283	(641)
Unencumbered Cash - Beginning	2,677	3,960
Unencumbered Cash - Ending	\$ 3,960	3,319

SMITH COUNTY, KANSAS

Sales Tax Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Sales Tax	\$ 813,822	1,196,179	730,000	466,179
Expenditures				
Personal Services	-	19,036	-	19,036
Appropriations	307,594	1,275,221	1,428,372	(153,151)
Lease Payment - PBC	253,850	249,350	249,350	-
Total Expenditures	561,444	1,543,607	1,677,722	(134,115)
Receipts Over (Under) Expenditures	252,378	(347,428)		
Unencumbered Cash - Beginning	766,552	1,018,930		
Unencumbered Cash - Ending	\$ 1,018,930	671,502		

SMITH COUNTY, KANSAS
Guest Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Guest Tax	\$ 13,977	9,358
Expenditures		
Commodities	3,424	8,615
Receipts Over (Under) Expenditures	10,553	743
Unencumbered Cash - Beginning	8,441	18,994
Unencumbered Cash - Ending	\$ 18,994	19,737

SMITH COUNTY, KANSAS
Health Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursement	\$ 105,603	137,538
Transfers In	1,290,000	1,308,060
Total Receipts	<u>1,395,603</u>	<u>1,445,598</u>
Expenditures		
Health Insurance	877,992	832,048
Medical Claims Paid	150,605	123,528
Total Expenditures	<u>1,028,597</u>	<u>955,576</u>
Receipts Over (Under) Expenditures	367,006	490,022
Unencumbered Cash - Beginning	<u>729,050</u>	<u>1,096,056</u>
Unencumbered Cash - Ending	<u>\$ 1,096,056</u>	<u>1,586,078</u>

SMITH COUNTY, KANSAS
Health Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

SMITH COUNTY, KANSAS
Bond and Interest Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes	\$ 31	-
Expenditures		
Transfers Out	31	-
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, 2018

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 258,430	264,514	235,000	29,514
Collections	-	-	2,000	(2,000)
Land Rent	4,719	5,078	4,000	1,078
State Aid	-	9,750	-	9,750
Miscellaneous	36,156	51,688	9,000	42,688
Total Receipts	299,305	331,030	250,000	81,030
Expenditures				
Personal Services	116,613	135,879	134,300	1,579
Contractual Services	41,488	44,327	68,550	(24,223)
Commodities	8,515	9,413	20,100	(10,687)
Capital Outlay	-	-	1,000	(1,000)
Transfers Out	70,000	70,000	70,000	-
Total Expenditures	236,616	259,619	293,950	(34,331)
Receipts Over (Under) Expenditures	62,689	71,411		
Unencumbered Cash - Beginning	267,970	330,659		
Unencumbered Cash - Ending	\$ 330,659	402,070		

SMITH COUNTY, KANSAS
Solid Waste Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	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	62,500	75,000
Unencumbered Cash - Ending	<u>\$ 75,000</u>	<u>87,500</u>

SMITH COUNTY, KANSAS
Solid Waste Post Closure Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	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	37,500	45,000
Unencumbered Cash - Ending	\$ 45,000	52,500

SMITH COUNTY, KANSAS
Solid Waste Capital Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

SMITH COUNTY, KANSAS
EMS Grant Memorial Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
State Aid	\$ 2,300	2,300
Donations - Nonprofit Entities	7,090	74,331
Donations - Individuals	2,246	-
Total Receipts	<u>11,636</u>	<u>76,631</u>
Expenditures		
Contractual Services	9,456	3,724
Commodities	3,468	906
Total Expenditures	<u>12,924</u>	<u>4,630</u>
Receipts Over (Under) Expenditures	(1,288)	72,001
Unencumbered Cash - Beginning	<u>17,292</u>	<u>16,004</u>
Unencumbered Cash - Ending	<u>\$ 16,004</u>	<u>88,005</u>

SMITH COUNTY, KANSAS
Prosecuting Attorney's Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 417	390
Expenditures		
Payments to Other Governments	116	207
Receipts Over (Under) Expenditures	301	183
Unencumbered Cash - Beginning	914	1,215
Unencumbered Cash - Ending	\$ 1,215	1,398

SMITH COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 525,681	526,354
Expenditures		
Payments to Other Governments	435,925	438,826
Personal Services	15,164	10,681
Contractual Services	30,915	31,694
Commodities	14,807	10,261
Capital Outlay	9,742	10,325
Transfers Out	19,128	24,567
Total Expenditures	525,681	526,354
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, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Lease Proceeds	\$ 253,850	249,350
Expenditures		
Bond Principal Series 2013	225,000	225,000
Bond Interest Series 2013	28,850	24,350
Total Expenditures	253,850	249,350
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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	\$ 14,186,987	11,922,719
Interest Income	-	872
Total Receipts	14,186,987	11,923,591
Expenditures		
Project Costs	14,129,949	11,410,847
Bond Interest Payment	57,010	512,120
Total Expenditures	14,186,959	11,922,967
Receipts Over (Under) Expenditures	28	624
Unencumbered Cash - Beginning	-	28
Unencumbered Cash - Ending	\$ 28	652

SMITH COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2018

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Advance Tax	\$ -	10,925	10,796	129
Neighborhood Revitalization	1,160	121,631	121,631	1,160
Current Tax	7,295,264	11,290,074	10,957,529	7,627,809
Bankruptcy Holding	342	-	-	342
Delinquent Personal Property	6,405	11,000	6,452	10,953
Real Estate Redemptions	117,353	62,530	126,270	53,613
Motor Vehicle Tax	184,467	847,947	839,022	193,392
Total Distributable Funds	7,604,991	12,344,107	12,061,700	7,887,398
State Funds				
State Institutional Building	-	30,102	30,102	-
State Educational Building	-	120,407	120,407	-
Total State Funds	-	150,509	150,509	-
Subdivision Funds				
Cities	-	1,149,543	1,149,543	-
Townships	-	180,925	180,925	-
School Districts	-	2,959,629	2,959,629	-
Irrigation Districts	-	395,543	395,543	-
Other Special Districts	-	198,259	198,259	-
Cemeteries	-	23,231	23,231	-
Total Subdivision Funds	-	4,907,130	4,907,130	-
Total	\$ 7,604,991	17,401,746	17,119,339	7,887,398

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

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
Payroll Withholding	\$ -	377,954	375,396	2,558
Smith County Veteran Memorial	3,234	100	328	3,006
Drivers Licenses	21,565	23,167	20,974	23,758
Sales Tax	24,047	369,089	365,930	27,206
Game Licenses	14	9,129	9,070	73
Election Filing Fee	-	150	150	-
Heritage Trust	567	2,430	2,109	888
Diversion Fee	27,208	10,433	20,036	17,605
Escrow	77,038	371,186	366,225	81,999
Passport Fee	6,326	1,075	-	7,401
Concealed Weapon	1,394	97	-	1,491
Special Law Enforcement	708	4,600	890	4,418
Sexual Predator Registration	2,142	880	-	3,022
Sheriff VINS	12,232	4,560	9,772	7,020
Hospital Operating Fund	-	135,351	135,351	-
Register of Deeds	-	60,050	59,127	923
Clerk of District Court	16,504	91,352	91,502	16,354
Sheriff	115	11,126	10,667	574
Total	\$ 193,094	1,472,729	1,467,527	198,296