

GRANT COUNTY, KANSAS  
Ulysses, Kansas

FINANCIAL STATEMENTS  
For the year ended December 31, 2018

GRANT COUNTY, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2018

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GRANT COUNTY, KANSAS

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GRANT COUNTY, KANSAS

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners  
Grant County, Kansas

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

*Management's Responsibility for the Financial Statement*

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

*Auditor's Responsibility*

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

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

To the Board of County Commissioners  
Grant County, Kansas

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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 Grant County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Grant 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 Grant 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, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

To the Board of County Commissioners  
Grant County, Kansas

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The schedule of general fund departmental expenditures compared with budget estimates (Schedule 4 as listed in the table of contents) is presented for analysis and is not a required part of the basic financial statement or 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 Grant County, Kansas as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated July 3, 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://www.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 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.

*Hay•Rice & Associates, Chartered*

Hay•Rice & Associates, Chartered

June 27, 2019

GRANT COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH – REGULATORY BASIS

For the year ended December 31, 2018

<u>Funds</u>	<u>Beginning</u>			<u>Ending</u>		<u>Add</u> <u>Encumbrances</u> <u>&amp; Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
	<u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Balance</u>		
General Fund	\$ 9,619,506	\$ 2,703,925	\$ 5,626,167	\$ 6,697,264	\$ 140,320	\$ 6,837,584	
Special Purpose Funds:							
Road and Bridge	165,449	2,567,470	2,451,599	281,320	117,448	398,768	
Employees' Benefits	575,120	2,102,435	1,706,846	970,709	2,169	972,878	
Noxious Weed	71,710	148,795	153,660	66,845	4,425	71,270	
Airport Maintenance	119,449	55,132	110,270	64,311	1,782	66,093	
Library Maintenance	10,508	489,663	489,198	10,973	-	10,973	
Ambulance	33,305	685,979	624,666	94,618	37,474	132,092	
Rural Fire District	12,461	219,710	211,681	20,490	9,610	30,100	
Courthouse Building	1,835,628	340,162	1,120,267	1,055,523	30,978	1,086,501	
Park Maintenance	46,601	273,832	298,589	21,844	35,168	57,012	
Health	214,966	530,217	457,977	287,206	29,013	316,219	
Special Equipment	438,227	127,500	99,309	466,418	37,554	503,972	
Senior Center	87,169	302,686	317,203	72,652	15,544	88,196	
Road Machinery	752,047	300,000	130,054	921,993	-	921,993	
Special Highway Improvement	1,124,762	-	69,255	1,055,507	5,044	1,060,551	
Rural Fire Equipment	212,925	67,867	14,895	265,897	-	265,897	
Ambulance Equipment	218,878	17,000	159,300	76,578	-	76,578	
Noxious Weed Equipment	153,334	-	22,559	130,775	-	130,775	
911 Telephone	226,670	58,037	41,775	242,932	-	242,932	
Alcohol Treatment	-	996	-	996	-	996	
Debt Service Fund – Bond and Interest	121,319	1,479,101	1,551,100	49,320	-	49,320	
Capital Project Fund – Airport Improvements	-	367,541	367,541	-	-	-	
Fiduciary Type Funds – Expendable Trust Funds:							
Treasurer's Special Auto	-	67,843	67,843	-	-	-	
County Attorney Diversion	38,596	13,678	4,983	47,291	-	47,291	
Prosecutor's Training Assistance	859	885	465	1,279	-	1,279	
Register of Deeds Technology	26,937	9,297	6,646	29,588	-	29,588	
LEC Seizure	2,445	-	-	2,445	-	2,445	
Total Reporting Entity (Excluding Agency Funds)	<u>\$16,108,871</u>	<u>\$12,929,751</u>	<u>\$16,103,848</u>	<u>\$12,934,774</u>	<u>\$ 466,529</u>	<u>\$13,401,303</u>	

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



GRANT COUNTY, KANSAS

Statement 1  
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH – REGULATORY BASIS

For the year ended December 31, 2018

Ending Cash Balance		<u>\$13,401,303</u>
Composition of Cash:		
County Treasurer:		
Certificates of deposit and money market	\$21,984,970	
Checking account	1,667,461	
Cash on hand	106,010	
Clerk of the District Court:		
Cash in bank	14,874	
Sheriff:		
Cash in bank	8,641	
Law Library:		
Cash in bank	22,293	
Civic Center:		
Cash in bank	<u>21,637</u>	
Total Cash		\$23,825,886
Agency Funds per Schedule 3		<u>10,424,583</u>
Total Reporting Entity (Excluding Agency Funds)		<u>\$13,401,303</u>

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

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Grant County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Grant County (the municipality). A related municipal entity is defined as an entity legally separate from the County, which has a significant dependence on, or relationships with, the County. The related municipal entities have not been included in the County's reporting entity. The following, if reported on, would constitute the related municipal entities of Grant County, the reporting entity.

Related Municipal Entities not Presented:

County Hospital – Centura Health leases and operates the County's hospital. The County members of the Centura Health Board of Trustees are appointed by Centura Health to represent the community. The County annually provides significant subsidies to the hospital. Any bond issuances must be approved by the County.

Extension Service – Grant County Extension Service provides services in such areas as agriculture, home economics and 4-H club to all persons in the County. The Extension Service is an elected four-member executive board. The County annually provides significant subsidies to the council.

Law Library/Law Library Bequest – The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County audit. The Law Library is housed in County offices, but is operated independent of the County's governing body.

Grant County Fair – The Grant County Fair provides services to Grant County by maintaining the fairgrounds for the County. In addition, the board is responsible for building rentals and annual fair activities.

Grant County Library – The Grant County Library Board operates a County library. The library is fiscally dependent on the County for subsidies.

Grant County Council on Affirmative Aging – Grant County Council on Affirmative Aging provides services for the elderly in Grant County. The Council on Affirmative Aging is fiscally dependent on the County for subsidies.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Each of the following agencies have not been included as a related municipal entity due to the agencies being a primary government. These agencies are independent to Grant County.

Soil Conservation District  
Firemen's Relief Association  
Historical Society

Fund Descriptions

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

Regulatory Basis Fund Types

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

Governmental Funds:

General Fund – The Chief Operating Fund – used to account for all resources except those required to be accounted for in another fund.

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

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.

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

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Fiduciary Funds:

Trust Funds – used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds – used to report assets held by the municipal report entity in a purely custodial capacity.

Reimbursed Expense

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Basis of Accounting

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

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

The 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.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, 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. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

Other Accounting Policies

Cash Balances

Cash balances include demand deposits, time deposits and repurchase agreements.

These assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate.

Demand and time deposits are carried at cost. The carrying amount of deposits is separately displayed as part of total "cash".

In accordance with K.S.A. 9-1402 and K.S.A. 12-1675, Grant County, Kansas deposited all their demand and time deposits with the Pooled Money Investment Board in Topeka, Kansas and the Grant County Bank and the Bank of Ulysses located in Ulysses, Kansas.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Special Assessments

Projects financed in part by special assessments are financed through general obligation bonds of the County and are retired from the Bond and Interest Fund. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the Bond and Interest Fund.

Temporary Notes

Upon authorization for the issuance of general obligation bonds for certain improvements, Kansas law permits the temporary financing of such improvements by the issuance of temporary notes. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing and have a maturity date not later than four years from the date of issuance of such temporary notes. Temporary notes outstanding are retired from the proceeds of the sale of general obligation bonds.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

All unmatured general obligation long-term liabilities of the County are accounted for in a permanent set of records.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of 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 regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for 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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the 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.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

Noxious Weed Equipment Fund	Rural Fire Equipment Fund
Special Equipment Fund	Ambulance Equipment Fund
Road Machinery Fund	911 Telephone Fund
Special Highway Improvement 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.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. Collection of current year property taxes 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.

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

Contrary to the provisions of K.S.A. 10-1117 and 79-2934, the required budget and encumbrance records were not maintained.

Contrary to K.S.A. 79-3104, mortgage registration fees were not remitted daily.

Contrary to K.S.A. 2-1320, Noxious Weed receivables were not presented for certification to tax roll.

Contrary to K.S.A. 19-212, insurance policies were not written in the name of the County Treasurer.



GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Grant County. The statute requires banks eligible to hold Grant County's funds have a main or branch bank in the county in which Grant 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. Grant County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits Grant 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. Grant County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk – State statutes place no limit on the amount Grant 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, Grant County's deposits may not be returned to it. State statutes require Grant 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%. Grant County has no "peak periods". All deposits were legally secured at December 31, 2018.

At December 31, 2018, Grant County's carrying amount of deposits was \$23,825,886 and the bank balance was \$23,878,228. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$750,000 was covered by federal depository insurance and \$23,128,228 was collateralized with securities held by the pledging financial institutions' agents in Grant County's name.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Grant 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.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 4: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Special Equipment Fund	KSA 19-119	\$127,500
Treasurer's Special Auto Fund	General Fund	KSA 8-145	45,090
Rural Fire District Fund	Rural Fire Equipment Fund	KSA 19-3612c	55,000
Road and Bridge Fund	Road Machinery Fund	KSA 68-1416	300,000
Ambulance Fund	Ambulance Equipment Fund	KSA 19-119	17,000

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Grant 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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law 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.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 5: Defined Benefit Pension Plan (Continued)

Contributions (Continued)

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 Grant County were \$317,832 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, Grant County's proportionate share of the collective net pension liability reported by KPERS was \$2,602,596. 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. Grant County's proportion of the net pension liability was based on the ratio of Grant 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 this 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](http://www.kpers.org) or can be obtained as described above.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Vacation leave is accrued according to years of service with the County accumulated at the rate of ten (10) working days per year. An employee continuously employed by the County for five (5) years or more is entitled to fifteen (15) working days per year. An employee continuously employed by the County for fifteen (15) years or more is entitled to twenty (20) working days per year. Vacation leave must be taken by the end of the calendar year.

Upon the completion of six (6) months of service with the County, the employee is credited with six (6) days of sick leave. Thereafter, the employee accrues sick leave at the rate of one (1) day per month of continued employment. The sick leave is compensated upon termination if you have sixty (60) days of service with the County.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, Grant County, Kansas allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, Grant County, Kansas 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), Grant County, Kansas 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.

Death and Disability Other Post Employment Benefits

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

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 6: Other Long-Term Obligations from Operations (Continued)

Deferred Compensation

Grant County offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation assets, which are funded currently with third party investment companies, are not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County, subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant. Grant County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Grant County participates as a joint contract owner in a Group Variable Annuity Contract (K575 and any Successor Contract) issued by Aetna Life Insurance and Annuity Company to the State of Kansas on July 1, 1980. Grant County will offer its employees, as defined by KSA 1981 Supplement 74-4902, the right to participate in the State of Kansas Deferred Compensation Plan as adopted by Grant County pursuant to the Plan Joinder Agreement. The effective date of this election to adopt said State Plan shall be July 8, 1987, and the contract year applicable to the parties to this agreement for purposes of said Group Variable Annuity Contract shall be the period of twelve months commencing with either July 8, 1987 or any anniversary thereof.

The following is a summary of activity for the year ended December 31, 2018:

Beginning account value	\$ 799,699
Participants contribution	41,480
Participants withdrawals	(108,588)
Change in investment value	<u>(62,318)</u>
Ending account balance	\$ <u>670,273</u>

Note 7: Subsequent Events

Grant County's management has evaluated events and transactions through June 27, 2019, the date which the financial statement was available to be issued.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

(Continued)

Note 8: Long-Term Debt

Changes in long-term liabilities for the County 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>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Hospital Refunding Bonds	3.00%	05/10/16	\$7,830,000	10/01/23	<u>\$7,795,000</u>	<u>-</u>	<u>\$1,330,000</u>	<u>\$(1,330,000)</u>	<u>\$6,465,000</u>	<u>\$221,100</u>
Total Contractual Indebtedness					<u>\$7,795,000</u>	<u>-</u>	<u>\$1,330,000</u>	<u>\$(1,330,000)</u>	<u>\$6,465,000</u>	<u>\$221,100</u>

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>Total</u>
Principal:						
General Obligation Bonds:						
Hospital Refunding Bonds	\$1,310,000	\$1,305,000	\$1,290,000	\$1,285,000	\$1,275,000	\$6,465,000
Interest:						
General Obligation Bonds:						
Hospital Refunding Bonds	<u>181,200</u>	<u>141,900</u>	<u>102,750</u>	<u>64,050</u>	<u>25,500</u>	<u>515,400</u>
Total Principal and Interest	<u>\$1,491,200</u>	<u>\$1,446,900</u>	<u>\$1,392,750</u>	<u>\$1,349,050</u>	<u>\$1,300,500</u>	<u>\$6,980,400</u>

GRANT COUNTY, KANSAS

REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION

GRANT COUNTY, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET  
REGULATORY BASIS

For the year ended December 31, 2018

<u>Funds</u>	<u>Total</u> <u>Budget for</u> <u>Comparison</u>	<u>Expenditures</u> <u>Chargeable to</u> <u>Current Year</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>
General Fund	\$6,704,871	\$5,626,167	\$ (1,078,704)
Special Purpose Funds:			
Road and Bridge	2,452,271	2,451,599	(672)
Employees' Benefits	2,230,000	1,706,846	(523,154)
Noxious Weed	165,405	153,660	(11,745)
Airport Maintenance	152,900	110,270	(42,630)
Library Maintenance	489,198	489,198	-
Ambulance	624,871	624,666	(205)
Rural Fire District	211,950	211,681	(269)
Courthouse Building	1,250,000	1,120,267	(129,733)
Park Maintenance	301,590	298,589	(3,001)
Health	488,067	457,977	(30,090)
Special Equipment	475,000	99,309	(375,691)
Senior Center	359,095	317,203	(41,892)
Debt Service Fund:			
Bond and Interest	1,551,100	1,551,100	-



GRANT COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS  
For the year ended December 31, 2018

## GRANT COUNTY, KANSAS

Schedule 2-1

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)

<u>Receipts</u>	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 283,522	\$ 280,913	\$ 2,609	\$1,043,794
Delinquent tax	13,925	10,000	3,925	17,900
Interest on delinquent taxes	22,824	9,000	13,824	13,105
Motor vehicle tax	101,612	73,030	28,582	173,435
Mineral production tax	<u>139,853</u>	<u>90,000</u>	<u>49,853</u>	<u>126,800</u>
Total taxes	<u>\$ 561,736</u>	<u>\$ 462,943</u>	<u>\$ 98,793</u>	<u>\$1,375,034</u>
Licenses, Permits, and Fees:				
Mortgage registration fees	\$ 19,906	\$ 70,000	\$ (50,094)	\$ 86,614
Antique tags	1,770	750	1,020	1,705
Officers' fees	80,416	45,000	35,416	74,992
Motor vehicle registration	45,090	5,000	40,090	21,872
Vehicle inspection fees	<u>11,342</u>	<u>6,000</u>	<u>5,342</u>	<u>9,504</u>
Total licenses, permits, & fees	<u>\$ 158,524</u>	<u>\$ 126,750</u>	<u>\$ 31,774</u>	<u>\$ 194,687</u>
Use of Money and Property:				
Interest on taxes	\$ 7,006	\$ 4,000	\$ 3,006	\$ 5,711
Interest on idle fund investments	<u>201,399</u>	<u>45,000</u>	<u>156,399</u>	<u>132,354</u>
Total use of money & property	<u>\$ 208,405</u>	<u>\$ 49,000</u>	<u>\$ 159,405</u>	<u>\$ 138,065</u>
Other:				
Miscellaneous	\$ 12,781	\$ 30,000	\$ (17,219)	\$ 47,382
Grants and Emergency				
Management	26,192	-	26,192	20,810
Pilot Wind Farm Project	467,233	425,000	42,233	458,072
Transfer from Legacy & Parkview	996,436	-	996,436	2,562,975
Sale of 223 N Main	-	-	-	36,959
City of Ulysses	133,881	110,000	23,881	138,489
Reimbursements	123,664	40,000	83,664	101,394
State of Kansas snow storm grant	-	-	-	54,400
Transfer from hospital operating	-	-	-	508,354
Law Enforcement Contract	<u>15,073</u>	<u>5,000</u>	<u>10,073</u>	<u>10,066</u>
Total other	<u>\$1,775,260</u>	<u>\$ 610,000</u>	<u>\$1,165,260</u>	<u>\$3,938,901</u>
Total Receipts	<u>\$2,703,925</u>	<u>\$1,248,693</u>	<u>\$1,455,232</u>	<u>\$5,646,687</u>

GRANT COUNTY, KANSAS

Schedule 2-1  
(Continued)

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)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Expenditures</u>				
County Commissioners	\$ 67,552	\$ 77,200	\$ (9,648)	\$ 67,133
County Clerk	110,557	113,251	(2,694)	107,944
County Treasurer	138,426	164,687	(26,261)	151,453
County Attorney	243,912	231,908	12,004	278,158
Register of Deeds	92,346	112,092	(19,746)	94,070
Clerk of District Court	96,065	118,000	(21,935)	95,835
County Appraiser	290,696	277,407	13,289	252,634
Courthouse General	281,107	950,000	(668,893)	367,762
Data Processing	82,067	112,000	(29,933)	67,637
Election	74,286	77,654	(3,368)	56,868
Building Inspection	43,250	58,635	(15,385)	50,028
Economic Development	90,000	90,000	-	90,000
Health	918,847	637,597	281,250	378,085
Sheriff	947,331	1,074,789	(127,458)	997,521
Civil Defense	80,323	93,313	(12,990)	75,023
Juvenile Detention	48,436	47,038	1,398	36,757
Extension Council	158,000	158,000	-	150,131
Soil Conservation	18,600	18,600	-	16,740
Fair Maintenance	55,642	55,600	42	59,959
Historical	129,500	129,500	-	125,100
Appropriations	1,516,724	1,965,100	(448,376)	301,987
College repayment	15,000	15,000	-	14,966
Operating transfers	<u>127,500</u>	<u>127,500</u>	<u>-</u>	<u>127,500</u>
Total Expenditures	<u>\$ 5,626,167</u>	<u>\$6,704,871</u>	<u>\$ (1,078,704)</u>	<u>\$3,963,291</u>
Receipts Over (Under) Expenditures	\$ (2,922,242)			\$1,683,396
Unencumbered Cash, Beginning	<u>9,619,506</u>			<u>7,936,110</u>
Unencumbered Cash, Ending	<u>\$ 6,697,264</u>			<u>\$9,619,506</u>

GRANT COUNTY, KANSAS

Schedule 2-2

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)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$1,642,022	\$1,656,178	\$ (14,156)	\$ 762,254
Delinquent tax	11,108	6,000	5,108	7,854
Motor vehicle tax	63,684	53,465	10,219	71,185
Total taxes	<u>\$1,716,814</u>	<u>\$1,715,643</u>	<u>\$ 1,171</u>	<u>\$ 841,293</u>
Intergovernmental:				
Special City and County Fund	\$ 445,258	\$ 375,000	\$ 70,258	\$ 380,479
County Equalization Fund	11,337	-	11,337	2,387
Total intergovernmental	<u>\$ 456,595</u>	<u>\$ 375,000</u>	<u>\$ 81,595</u>	<u>\$ 382,866</u>
Charges for Services:				
Reimbursements	\$ 49,714	\$ 9,500	\$ 40,214	\$ 12,992
Transfer Station	344,347	300,000	44,347	376,250
Total charges for services	<u>\$ 394,061</u>	<u>\$ 309,500</u>	<u>\$ 84,561</u>	<u>\$ 389,242</u>
Total Receipts	<u>\$2,567,470</u>	<u>\$2,400,143</u>	<u>\$ 167,327</u>	<u>\$1,613,401</u>
<u>Expenditures</u>				
Maintenance:				
Personal services	\$ 735,198	\$ 731,600	\$ 3,598	\$ 665,818
Contractual services	24,417	97,200	(72,783)	59,354
Commodities	761,702	938,650	(176,948)	797,738
Capital outlay	11,320	16,000	(4,680)	25,755
Total maintenance	<u>\$1,532,637</u>	<u>\$1,783,450</u>	<u>\$ (250,813)</u>	<u>\$1,548,665</u>
Administration:				
Personal services	\$ 323,430	\$ 339,551	\$ (16,121)	\$ 326,396
Contractual services	287,173	316,270	(29,097)	289,065
Commodities	7,085	7,700	(615)	6,067
Capital outlay	1,274	5,300	(4,026)	3,130
Total administration	<u>\$ 618,962</u>	<u>\$ 668,821</u>	<u>\$ (49,859)</u>	<u>\$ 624,658</u>
Operating Transfers:				
Road Machinery Fund	\$ 300,000	-	\$ 300,000	\$ 194,000
Total Expenditures	<u>\$2,451,599</u>	<u>\$2,452,271</u>	<u>\$ (672)</u>	<u>\$2,367,323</u>
Receipts Over (Under) Expenditures	\$ 115,871			\$ (753,922)
Unencumbered Cash, Beginning	165,449			919,371
Unencumbered Cash, Ending	<u>\$ 281,320</u>			<u>\$ 165,449</u>

GRANT COUNTY, KANSAS

Schedule 2-3

EMPLOYEES' 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)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$1,796,964	\$1,812,621	\$ (15,657)	\$1,466,536
Delinquent tax	14,395	7,000	7,395	10,072
Motor vehicle tax	112,953	103,107	9,846	76,733
Total taxes	<u>\$1,924,312</u>	<u>\$1,922,728</u>	<u>\$ 1,584</u>	<u>\$1,553,341</u>
Other:				
Miscellaneous reimbursements	\$ 60,108	\$ 50,000	\$ 10,108	\$ 60,997
Health insurance dividend	118,015	-	118,015	-
Total other	<u>\$ 178,123</u>	<u>\$ 50,000</u>	<u>\$ 128,123</u>	<u>\$ 60,997</u>
Total Receipts	\$2,102,435	<u>\$1,972,728</u>	<u>\$ 129,707</u>	\$1,614,338
<u>Expenditures</u>				
Contractual services	1,706,846	<u>\$2,230,000</u>	<u>\$ (523,154)</u>	1,700,245
Receipts Over (Under) Expenditures	\$ 395,589			\$ (85,907)
Unencumbered Cash, Beginning	<u>575,120</u>			<u>661,027</u>
Unencumbered Cash, Ending	<u>\$ 970,709</u>			<u>\$ 575,120</u>

GRANT COUNTY, KANSAS

Schedule 2-4

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)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 80,672	\$ 81,128	\$ (456)	\$ 58,573
Delinquent tax	713	250	463	631
Motor vehicle tax	<u>5,100</u>	<u>4,105</u>	<u>995</u>	<u>5,792</u>
Total taxes	\$ 86,485	\$ 85,483	\$ 1,002	\$ 64,996
Charges for Services:				
Sale of chemicals and noxious weed treatments	<u>62,310</u>	<u>16,000</u>	<u>46,310</u>	<u>41,980</u>
Total Receipts	<u>\$148,795</u>	<u>\$101,483</u>	<u>\$ 47,312</u>	<u>\$106,976</u>
<u>Expenditures</u>				
Personal services	\$ 77,102	\$ 96,400	\$ (19,298)	\$ 94,205
Contractual services	5,863	5,605	258	3,317
Commodities	70,195	63,400	6,795	77,667
Capital outlay	<u>500</u>	<u>-</u>	<u>500</u>	<u>500</u>
Total Expenditures	<u>\$153,660</u>	<u>\$165,405</u>	<u>\$ (11,745)</u>	<u>\$175,689</u>
Receipts Over (Under) Expenditures	\$ (4,865)			\$ (68,713)
Unencumbered Cash, Beginning	<u>71,710</u>			<u>140,423</u>
Unencumbered Cash, Ending	<u>\$ 66,845</u>			<u>\$ 71,710</u>

GRANT COUNTY, KANSAS

Schedule 2-5

AIRPORT 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)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 22,592	\$ 22,638	\$ (46)	\$ -
Delinquent tax	206	-	206	364
Motor vehicle tax	851	-	851	4,087
Total taxes	<u>\$ 23,649</u>	<u>\$ 22,638</u>	<u>\$ 1,011</u>	<u>\$ 4,451</u>
Other:				
Rents	\$ 17,740	\$ 20,000	\$ (2,260)	\$ 19,346
Royalties	2,393	1,200	1,193	1,742
Miscellaneous	11,350	-	11,350	7,935
Total other	<u>\$ 31,483</u>	<u>\$ 21,200</u>	<u>\$ 10,283</u>	<u>\$ 29,023</u>
Total Receipts	<u>\$ 55,132</u>	<u>\$ 43,838</u>	<u>\$ 11,294</u>	<u>\$ 33,474</u>
<u>Expenditures</u>				
Contractual services	\$ 62,092	\$ 82,900	\$ (20,808)	\$ 79,025
Commodities	4,611	-	4,611	1,694
County share of Airport project	43,567	70,000	(26,433)	45,332
Capital outlay	-	-	-	186
Total Expenditures	<u>\$110,270</u>	<u>\$152,900</u>	<u>\$ (42,630)</u>	<u>\$126,237</u>
Receipts Over (Under) Expenditures				\$ (92,763)
Unencumbered Cash, Beginning	<u>119,449</u>			<u>212,212</u>
Unencumbered Cash, Ending	<u>\$ 64,311</u>			<u>\$119,449</u>

GRANT COUNTY, KANSAS

Schedule 2-6

LIBRARY 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)

	<u>Current Year</u>		<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Prior</u> <u>Year</u> <u>Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$451,277	\$454,910	\$ (3,633)	\$436,261
Delinquent tax	4,169	1,500	2,669	3,195
Motor vehicle tax	<u>34,217</u>	<u>30,666</u>	<u>3,551</u>	<u>25,589</u>
Total Receipts	\$489,663	<u>\$487,076</u>	<u>\$ 2,587</u>	\$465,045
<u>Expenditures</u>				
Appropriations – Library Board	<u>489,198</u>	<u>\$489,198</u>	<u>-</u>	<u>467,806</u>
Receipts Over (Under) Expenditures	\$ 465			\$ (2,761)
Unencumbered Cash, Beginning	<u>10,508</u>			<u>13,269</u>
Unencumbered Cash, Ending	<u>\$ 10,973</u>			<u>\$ 10,508</u>



## GRANT COUNTY, KANSAS

Schedule 2-7

AMBULANCE 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)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$451,425	\$455,217	\$ (3,792)	\$405,299
Delinquent tax	3,764	1,000	2,764	2,666
Motor vehicle tax	<u>31,145</u>	<u>28,499</u>	<u>2,646</u>	<u>20,192</u>
Total taxes	<u>\$486,334</u>	<u>\$484,716</u>	<u>\$ 1,618</u>	<u>\$428,157</u>
Other:				
Fees	\$149,725	\$100,000	\$ 49,725	\$127,074
CPR	19,104	-	19,104	25,382
Donations and grants	<u>30,816</u>	<u>15,000</u>	<u>15,816</u>	<u>11,880</u>
Total other	<u>\$199,645</u>	<u>\$115,000</u>	<u>\$ 84,645</u>	<u>\$164,336</u>
 Total Receipts	 <u>\$685,979</u>	 <u>\$599,716</u>	 <u>\$ 86,263</u>	 <u>\$592,493</u>
 <u>Expenditures</u>				
Personal services	\$472,150	\$479,071	\$ (6,921)	\$458,347
Contractual services	54,244	62,100	(7,856)	53,210
Commodities	59,015	38,700	20,315	43,982
Capital outlay	22,257	45,000	(22,743)	9,275
Operating Transfers:				
Ambulance Equipment Fund	<u>17,000</u>	<u>-</u>	<u>17,000</u>	<u>26,000</u>
 Total Expenditures	 <u>\$624,666</u>	 <u>\$624,871</u>	 <u>\$ (205)</u>	 <u>\$590,814</u>
 Receipts Over (Under) Expenditures	 \$ 61,313			 \$ 1,679
 Unencumbered Cash, Beginning	 <u>33,305</u>			 <u>31,626</u>
 Unencumbered Cash, Ending	 <u>\$ 94,618</u>			 <u>\$ 33,305</u>

GRANT COUNTY, KANSAS

Schedule 2-8

RURAL FIRE DISTRICT 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)

	Current Year		Variance Over (Under)	Prior Year Actual
	Actual	Budget		
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$192,984	\$194,612	\$ (1,628)	\$175,133
Delinquent tax	1,623	500	1,123	1,127
Motor vehicle tax	<u>13,245</u>	<u>12,308</u>	<u>937</u>	<u>8,059</u>
Total taxes	\$207,852	\$207,420	\$ 432	\$184,319
Other:				
Miscellaneous	<u>11,858</u>	<u>-</u>	<u>11,858</u>	<u>4,412</u>
Total Receipts	<u>\$219,710</u>	<u>\$207,420</u>	<u>\$ 12,290</u>	<u>\$188,731</u>
<u>Expenditures</u>				
Personal services	\$ 79,353	\$ 76,900	\$ 2,453	\$ 70,700
Contractual services	55,208	64,600	(9,392)	50,208
Commodities	17,914	16,200	1,714	16,032
Capital outlay	4,206	9,250	(5,044)	3,693
Operating Transfers:				
Rural Fire Equipment Fund	<u>55,000</u>	<u>45,000</u>	<u>10,000</u>	<u>49,000</u>
Total Expenditures	<u>\$211,681</u>	<u>\$211,950</u>	<u>\$ (269)</u>	<u>\$189,633</u>
Receipts Over (Under) Expenditures	\$ 8,029			\$ (902)
Unencumbered Cash, Beginning	<u>12,461</u>			<u>13,363</u>
Unencumbered Cash, Ending	<u>\$ 20,490</u>			<u>\$ 12,461</u>

GRANT COUNTY, KANSAS

Schedule 2-9

COURTHOUSE BUILDING 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)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 158,441	\$ 159,657	\$ (1,216)	\$ 142,182
Delinquent tax	1,519	500	1,019	1,268
Motor vehicle tax	11,534	9,986	1,548	10,669
Insurance proceeds for damages	<u>168,668</u>	<u>-</u>	<u>168,668</u>	<u>549,414</u>
Total Receipts	<u>\$ 340,162</u>	<u>\$ 170,143</u>	<u>\$ 170,019</u>	<u>\$ 703,533</u>
<u>Expenditures</u>				
Contractual services	\$ 722,029	\$1,250,000	\$ (527,971)	\$ 63,167
Commodities	851	-	851	32
Capital outlay	<u>397,387</u>	<u>-</u>	<u>397,387</u>	<u>7,235</u>
Total Expenditures	<u>\$1,120,267</u>	<u>\$1,250,000</u>	<u>\$ (129,733)</u>	<u>\$ 70,434</u>
Receipts Over (Under) Expenditures	\$ (780,105)			\$ 633,099
Unencumbered Cash, Beginning	<u>1,835,628</u>			<u>1,202,529</u>
Unencumbered Cash, Ending	<u>\$1,055,523</u>			<u>\$1,835,628</u>

GRANT COUNTY, KANSAS

Schedule 2-10

BOND AND INTEREST 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)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
Taxes and Shared Receipts:				
Delinquent tax	\$ 10,392	\$ 1,000	\$ 9,392	\$ 14,138
Motor vehicle tax	28,159	-	28,159	138,093
Reimbursement from General	<u>1,440,550</u>	<u>1,550,100</u>	<u>(109,550)</u>	<u>-</u>
Total Receipts	<u>\$1,479,101</u>	<u>\$1,551,100</u>	<u>\$ (71,999)</u>	<u>\$ 152,231</u>
<u>Expenditures</u>				
Bond principal	\$1,330,000	\$1,330,000	-	\$ 2,240,000
Bond interest	<u>221,100</u>	<u>221,100</u>	<u>-</u>	<u>276,864</u>
Total Expenditures	<u>\$1,551,100</u>	<u>\$1,551,100</u>	<u>-</u>	<u>\$ 2,516,864</u>
Receipts Over (Under) Expenditures	\$ (71,999)			\$ (2,364,633)
Unencumbered Cash, Beginning	<u>121,319</u>			<u>2,485,952</u>
Unencumbered Cash, Ending	<u>\$ 49,320</u>			<u>\$ 121,319</u>

GRANT COUNTY, KANSAS

Schedule 2-11

PARK 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)

	Current Year		Variance Over (Under)	Prior Year Actual
	Actual	Budget		
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$205,143	\$206,699	\$ (1,556)	\$187,142
Delinquent tax	1,857	1,000	857	1,439
Motor vehicle tax	<u>14,896</u>	<u>13,147</u>	<u>1,749</u>	<u>12,166</u>
Total taxes	<u>\$221,896</u>	<u>\$220,846</u>	<u>\$ 1,050</u>	<u>\$200,747</u>
Other:				
Reimbursements	\$ 51,936	\$ 25,000	\$ 26,936	\$ 40,565
Donations	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
Total other	<u>\$ 51,936</u>	<u>\$ 25,000</u>	<u>\$ 26,936</u>	<u>\$ 41,065</u>
Total Receipts	<u>\$273,832</u>	<u>\$245,846</u>	<u>\$ 27,986</u>	<u>\$241,812</u>
<u>Expenditures</u>				
Personal services	\$167,372	\$163,090	\$ 4,282	\$139,288
Contractual services	97,250	108,000	(10,750)	81,514
Commodities	<u>33,967</u>	<u>30,500</u>	<u>3,467</u>	<u>18,247</u>
Total Expenditures	<u>\$298,589</u>	<u>\$301,590</u>	<u>\$ (3,001)</u>	<u>\$239,049</u>
Receipts Over (Under) Expenditures				\$ 2,763
Unencumbered Cash, Beginning	<u>46,601</u>			<u>43,838</u>
Unencumbered Cash, Ending	<u>\$ 21,844</u>			<u>\$ 46,601</u>

## GRANT COUNTY, KANSAS

Schedule 2-12

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)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$164,380	\$165,707	\$ (1,327)	\$163,723
Delinquent tax	1,456	500	956	1,048
Motor vehicle tax	<u>12,569</u>	<u>11,508</u>	<u>1,061</u>	<u>8,001</u>
Total taxes	<u>\$178,405</u>	<u>\$177,715</u>	<u>\$ 690</u>	<u>\$172,772</u>
Other:				
Fees and charges	\$292,095	\$195,000	\$ 97,095	\$289,957
Federal and state assistance	<u>59,717</u>	<u>45,250</u>	<u>14,467</u>	<u>66,955</u>
Total other	<u>\$351,812</u>	<u>\$240,250</u>	<u>\$111,562</u>	<u>\$356,912</u>
 Total Receipts	 <u>\$530,217</u>	 <u>\$417,965</u>	 <u>\$112,252</u>	 <u>\$529,684</u>
 <u>Expenditures</u>				
Personal services	\$220,631	\$241,587	\$ (20,956)	\$221,834
Contractual services	80,664	103,280	(22,616)	74,339
Commodities	142,281	132,200	10,081	135,219
Capital outlay	<u>14,401</u>	<u>11,000</u>	<u>3,401</u>	<u>13,406</u>
 Total Expenditures	 <u>\$457,977</u>	 <u>\$488,067</u>	 <u>\$ (30,090)</u>	 <u>\$444,798</u>
 Receipts Over (Under) Expenditures	 \$ 72,240			 \$ 84,886
 Unencumbered Cash, Beginning	 <u>214,966</u>			 <u>130,080</u>
 Unencumbered Cash, Ending	 <u>\$287,206</u>			 <u>\$214,966</u>

GRANT COUNTY, KANSAS

Schedule 2-13

SPECIAL EQUIPMENT 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)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Operating Transfers:				
General Fund	\$127,500	\$127,500	-	\$127,500
Donations	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,832</u>
Total Receipts	\$127,500	<u>\$127,500</u>	<u>-</u>	\$151,332
<u>Expenditures</u>				
Capital outlay	<u>99,309</u>	<u>\$475,000</u>	<u>\$ (375,691)</u>	<u>113,097</u>
Receipts Over (Under) Expenditures	\$ 28,191			\$ 38,235
Unencumbered Cash, Beginning	<u>438,227</u>			<u>399,992</u>
Unencumbered Cash, Ending	<u>\$466,418</u>			<u>\$438,227</u>

GRANT COUNTY, KANSAS

Schedule 2-14

SENIOR CENTER 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)

	<u>Current Year</u>		<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Prior</u> <u>Year</u> <u>Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$253,039	\$254,955	\$ (1,916)	\$287,674
Delinquent tax	2,953	500	2,453	1,979
Motor vehicle tax	<u>22,152</u>	<u>20,219</u>	<u>1,933</u>	<u>16,822</u>
Total taxes	\$278,144	\$275,674	\$ 2,470	\$306,475
Other:				
Services	<u>24,542</u>	<u>45,000</u>	<u>(20,458)</u>	<u>38,976</u>
Total Receipts	<u>\$302,686</u>	<u>\$320,674</u>	<u>\$ (17,988)</u>	<u>\$345,451</u>
<u>Expenditures</u>				
Personal services	\$264,489	\$290,439	\$ (25,950)	\$268,947
Contractual services	37,156	39,762	(2,606)	36,811
Commodities	5,360	12,394	(7,034)	7,290
Capital outlay	<u>10,198</u>	<u>16,500</u>	<u>(6,302)</u>	<u>12,099</u>
Total Expenditures	<u>\$317,203</u>	<u>\$359,095</u>	<u>\$ (41,892)</u>	<u>\$325,147</u>
Receipts Over (Under) Expenditures			\$ (14,517)	\$ 20,304
Unencumbered Cash, Beginning	<u>87,169</u>			<u>66,865</u>
Unencumbered Cash, Ending	<u>\$ 72,652</u>			<u>\$ 87,169</u>



GRANT COUNTY, KANSAS

Schedule 2  
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2018

GRANT COUNTY, KANSAS

Schedule 2-15

ROAD 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)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Donations and grants	\$ -	\$ 7,594
Operating transfer from Road and Bridge Fund	<u>300,000</u>	<u>194,000</u>
Total Receipts	\$300,000	\$ 201,594
<u>Expenditures</u>		
Capital outlay	<u>130,054</u>	<u>340,263</u>
Receipts Over (Under) Expenditures	\$169,946	\$ (138,669)
Unencumbered Cash, Beginning	<u>752,047</u>	<u>890,716</u>
Unencumbered Cash, Ending	<u>\$921,993</u>	<u>\$ 752,047</u>

GRANT COUNTY, KANSAS

Schedule 2-16

SPECIAL HIGHWAY 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)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
State of Kansas	\$ -	\$ 99,310
<u>Expenditures</u>		
Capital outlay	<u>69,255</u>	<u>1,057,441</u>
Receipts Over (Under) Expenditures	\$ (69,255)	\$ (958,131)
Unencumbered Cash, Beginning	<u>1,124,762</u>	<u>2,082,893</u>
Unencumbered Cash, Ending	<u>\$1,055,507</u>	<u>\$1,124,762</u>

GRANT COUNTY, KANSAS

Schedule 2-17

RURAL FIRE EQUIPMENT 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)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Donations and grants	\$ 12,867	\$ -
Operating transfer from Rural Fire District Fund	<u>55,000</u>	<u>49,000</u>
Total Receipts	\$ 67,867	\$ 49,000
<u>Expenditures</u>		
Capital outlay	<u>14,895</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ 52,972	\$ 49,000
Unencumbered Cash, Beginning	<u>212,925</u>	<u>163,925</u>
Unencumbered Cash, Ending	<u>\$265,897</u>	<u>\$212,925</u>

GRANT COUNTY, KANSAS

Schedule 2-18

AMBULANCE EQUIPMENT 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)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Operating transfer from Ambulance Fund	\$ 17,000	\$ 26,000
<u>Expenditures</u>		
Capital outlay	<u>159,300</u>	<u>64,216</u>
Receipts Over (Under) Expenditures	\$ (142,300)	\$ (38,216)
Unencumbered Cash, Beginning	<u>218,878</u>	<u>257,094</u>
Unencumbered Cash, Ending	<u>\$ 76,578</u>	<u>\$218,878</u>

GRANT COUNTY, KANSAS

Schedule 2-19

NOXIOUS WEED EQUIPMENT 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)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>	\$ -	-
<u>Expenditures</u>		
Capital outlay	<u>22,559</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (22,559)	\$ -
Unencumbered Cash, Beginning	<u>153,334</u>	<u>153,334</u>
Unencumbered Cash, Ending	<u>\$130,775</u>	<u>\$153,334</u>

GRANT COUNTY, KANSAS

Schedule 2-20

911 TELEPHONE 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)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Charges for Services:		
Telephone fees	\$ 58,037	\$ 53,965
<u>Expenditures</u>		
Public Safety	<u>41,775</u>	<u>34,524</u>
Receipts Over (Under) Expenditures	\$ 16,262	\$ 19,441
Unencumbered Cash, Beginning	<u>226,670</u>	<u>207,229</u>
Unencumbered Cash, Ending	<u>\$242,932</u>	<u>\$226,670</u>

GRANT COUNTY, KANSAS

Schedule 2-21

AIRPORT IMPROVEMENTS PROJECTS #7, #8 AND #9  
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)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
FAA Grant	\$323,974	\$460,322
County share of Airport project	<u>43,567</u>	<u>45,332</u>
Total Receipts	\$367,541	\$505,654
<u>Expenditures</u>		
Capital outlay	<u>367,541</u>	<u>505,654</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>-</u></u>	<u><u>-</u></u>



GRANT COUNTY, KANSAS

Schedule 2-22

TREASURER'S SPECIAL AUTO 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)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Charges for Services:		
Motor vehicle licenses	\$ 67,349	\$ 66,555
Fees	<u>494</u>	<u>796</u>
Total Receipts	<u>\$ 67,843</u>	<u>\$ 67,351</u>
<u>Expenditures</u>		
General Government	\$ 22,753	\$ 45,479
Fees to General Fund	<u>45,090</u>	<u>21,872</u>
Total Expenditures	<u>\$ 67,843</u>	<u>\$ 67,351</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

GRANT COUNTY, KANSAS

Schedule 2-23

COUNTY ATTORNEY DIVERSION 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)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Charges for Services:		
Diversion fees	\$ 13,678	\$ 14,945
<u>Expenditures</u>		
General Government	<u>4,983</u>	<u>7,720</u>
Receipts Over (Under) Expenditures	\$ 8,695	\$ 7,225
Unencumbered Cash, Beginning	<u>38,596</u>	<u>31,371</u>
Unencumbered Cash, Ending	<u>\$ 47,291</u>	<u>\$ 38,596</u>

GRANT COUNTY, KANSAS

Schedule 2-24

PROSECUTOR’S TRAINING ASSISTANCE 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)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Charges for Services:		
Clerk of District Court – Docket fees	\$ 885	\$ 971
<u>Expenditures</u>		
General Government	<u>465</u>	<u>537</u>
Receipts Over (Under) Expenditures	\$ 420	\$ 434
Unencumbered Cash, Beginning	<u>859</u>	<u>425</u>
Unencumbered Cash, Ending	<u>\$ 1,279</u>	<u>\$ 859</u>

GRANT COUNTY, KANSAS

Schedule 2-25

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)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Charges for Services:		
Register of Deeds – Processing fees	\$ 9,226	\$ 12,246
Use of Money and Property:		
Interest	<u>71</u>	<u>125</u>
Total Receipts	\$ 9,297	\$ 12,371
<u>Expenditures</u>		
Capital outlay	<u>6,646</u>	<u>38,767</u>
Receipts Over (Under) Expenditures	\$ 2,651	\$ (26,396)
Unencumbered Cash, Beginning	<u>26,937</u>	<u>53,333</u>
Unencumbered Cash, Ending	<u>\$ 29,588</u>	<u>\$ 26,937</u>

GRANT COUNTY, KANSAS

Schedule 2-26

LEC SEIZURE 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)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>2,445</u>	<u>2,445</u>
Unencumbered Cash, Ending	<u>\$ 2,445</u>	<u>\$ 2,445</u>

GRANT COUNTY, KANSAS

Schedule 2-27

ALCOHOL TREATMENT 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)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Liquor tax	\$ 996	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ 996	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 996</u>	<u>-</u>

GRANT COUNTY, KANSAS

Schedule 3

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS  
For the year ended December 31, 2018

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Ad Valorem Taxes:				
Current taxes	\$9,280,314	\$15,890,204	\$15,251,825	\$ 9,918,693
16/20 current tax	23,154	28,241	31,300	20,095
Delinquent real estate tax	43,507	142,615	123,403	62,719
Delinquent personal property tax	734	48,609	45,247	4,096
Delinquent 16/20 tax	-	2,542	2,542	-
Delinquent watercraft tax	40	226	266	-
Suspense tax	2,480	8,590	7,187	3,883
Excess tax	-	7,476	7,476	-
Advance tax	85	20	85	20
Special county mineral production tax	60,664	269,335	279,705	50,294
Motor vehicle tax	231,369	1,145,050	1,174,731	201,688
Game license and stamp	14	1,047	1,061	-
Tourism tax	<u>75,827</u>	<u>46,873</u>	<u>38,228</u>	<u>84,472</u>
Total Distributable Funds	<u>\$9,718,188</u>	<u>\$17,590,828</u>	<u>\$16,963,056</u>	<u>\$10,345,960</u>
State Funds:				
State Educational Building	\$ -	\$ 171,518	\$ 171,518	\$ -
State Institutional Building	-	85,759	85,759	-
State motor vehicle tax	-	787,370	787,370	-
Driver's license	296	23,672	23,968	-
Compensating and isolated sales tax	42,958	527,393	540,206	30,145
Watercraft	2,159	2,887	2,884	2,162
Heritage Trust Fund	<u>1,129</u>	<u>4,613</u>	<u>4,726</u>	<u>1,016</u>
Total State Funds	<u>\$ 46,542</u>	<u>\$ 1,603,212</u>	<u>\$ 1,616,431</u>	<u>\$ 33,323</u>
Subdivision Funds:				
Cities	-	\$ 1,757,380	\$ 1,757,380	-
School districts	-	8,258,068	8,258,068	-
Cemetery districts	-	124,384	124,384	-
Groundwater management	<u>-</u>	<u>62,811</u>	<u>62,811</u>	<u>-</u>
Total Subdivision Funds	<u>-</u>	<u>\$10,202,643</u>	<u>\$10,202,643</u>	<u>-</u>
Other Agency Funds:				
Clerk of the District Court	\$ 166,652	\$ 660,555	\$ 812,333	\$ 14,874
Payroll Clearing Fund	731	608,427	608,409	749
Clerk Technology	2,192	2,307	3,475	1,024
Treasurer Technology	4,913	2,307	860	6,360
Neighborhood Revitalization Fund	-	2,286	2,286	-
Law Library	<u>23,840</u>	<u>6,304</u>	<u>7,851</u>	<u>22,293</u>
Total Other Agency Funds	<u>\$ 198,328</u>	<u>\$ 1,282,186</u>	<u>\$ 1,435,214</u>	<u>\$ 45,300</u>
Grand Total	<u>\$9,963,058</u>	<u>\$30,678,869</u>	<u>\$30,217,344</u>	<u>\$10,424,583</u>

GRANT COUNTY, KANSAS

SUPPLEMENTARY INFORMATION



## GRANT COUNTY, KANSAS

Schedule 4

GENERAL FUND  
DEPARTMENTAL EXPENDITURES COMPARED  
WITH BUDGET ESTIMATES

For the year ended December 31, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Prior</u> <u>Year</u> <u>Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>County Commissioners</u>				
Personal services	\$ 60,166	\$ 60,000	\$ 166	\$ 60,166
Contractual services	7,036	17,000	(9,964)	6,872
Commodities	350	200	150	95
Totals	<u>\$ 67,552</u>	<u>\$ 77,200</u>	<u>\$ (9,648)</u>	<u>\$ 67,133</u>
<u>County Clerk</u>				
Personal services	\$100,741	\$100,551	\$ 190	\$ 96,547
Contractual services	4,753	6,700	(1,947)	6,537
Commodities	4,811	6,000	(1,189)	4,860
Capital outlay	252	-	252	-
Totals	<u>\$110,557</u>	<u>\$113,251</u>	<u>\$ (2,694)</u>	<u>\$107,944</u>
<u>County Treasurer</u>				
Personal services	\$123,895	\$144,312	\$ (20,417)	\$136,329
Contractual services	11,375	13,375	(2,000)	11,168
Commodities	3,156	7,000	(3,844)	3,956
Totals	<u>\$138,426</u>	<u>\$164,687</u>	<u>\$ (26,261)</u>	<u>\$151,453</u>
<u>County Attorney</u>				
Personal services	\$ 61,572	\$ 63,654	\$ (2,082)	\$ 59,746
Contractual services	180,437	166,504	13,933	217,005
Commodities	1,331	1,750	(419)	1,407
Capital outlay	572	-	572	-
Totals	<u>\$243,912</u>	<u>\$231,908</u>	<u>\$ 12,004</u>	<u>\$278,158</u>
<u>Register of Deeds</u>				
Personal services	\$ 87,342	\$102,692	\$ (15,350)	\$ 84,900
Contractual services	4,141	7,900	(3,759)	5,664
Commodities	863	1,500	(637)	809
Capital outlay	-	-	-	2,697
Totals	<u>\$ 92,346</u>	<u>\$112,092</u>	<u>\$ (19,746)</u>	<u>\$ 94,070</u>

GRANT COUNTY, KANSAS

Schedule 4  
(Continued)

GENERAL FUND  
DEPARTMENTAL EXPENDITURES COMPARED  
WITH BUDGET ESTIMATES

For the year ended December 31, 2018  
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Clerk of District Court</u>				
Contractual services	\$ 76,526	\$111,000	\$ (34,474)	\$ 85,832
Commodities	7,991	5,000	2,991	9,299
Capital outlay	<u>11,548</u>	<u>2,000</u>	<u>9,548</u>	<u>704</u>
Totals	<u>\$ 96,065</u>	<u>\$118,000</u>	<u>\$ (21,935)</u>	<u>\$ 95,835</u>
<u>Appraiser's Cost</u>				
Personal services	\$ 87,697	\$ 83,107	\$ 4,590	\$ 71,911
Contractual services	198,541	189,300	9,241	177,119
Commodities	<u>4,458</u>	<u>5,000</u>	<u>(542)</u>	<u>3,604</u>
Totals	<u>\$290,696</u>	<u>\$277,407</u>	<u>\$ 13,289</u>	<u>\$252,634</u>
<u>Courthouse General</u>				
Contractual services	\$260,876	\$925,000	\$ (664,124)	\$326,464
Commodities	13,853	25,000	(11,147)	12,060
Capital outlay	<u>6,378</u>	<u>-</u>	<u>6,378</u>	<u>29,238</u>
Totals	<u>\$281,107</u>	<u>\$950,000</u>	<u>\$ (668,893)</u>	<u>\$367,762</u>
<u>Data Processing</u>				
Contractual services	<u>\$ 82,067</u>	<u>\$112,000</u>	<u>\$ (29,933)</u>	<u>\$ 67,637</u>
<u>Election</u>				
Personal services	\$ 49,894	\$ 54,054	\$ (4,160)	\$ 46,290
Contractual services	19,777	20,100	(323)	8,821
Commodities	4,615	3,500	1,115	517
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,240</u>
Totals	<u>\$ 74,286</u>	<u>\$ 77,654</u>	<u>\$ (3,368)</u>	<u>\$ 56,868</u>

GRANT COUNTY, KANSAS

Schedule 4  
(Continued)

GENERAL FUND  
DEPARTMENTAL EXPENDITURES COMPARED  
WITH BUDGET ESTIMATES

For the year ended December 31, 2018  
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Building Inspection (Planning &amp; Zoning)</u>				
Contractual services	\$ 43,250	\$ 58,635	\$ (15,385)	\$ 50,028
<u>Economic Development</u>				
Appropriations	\$ 90,000	\$ 90,000	-	\$ 90,000
<u>Health</u>				
Hospital Board	\$731,250	\$ 450,000	\$ 281,250	\$200,000
Developmentally disabled	84,812	84,812	-	75,300
Mental health	102,785	102,785	-	102,785
Totals	\$918,847	\$ 637,597	\$ 281,250	\$378,085
<u>Sheriff</u>				
Personal services	\$700,970	\$ 774,439	\$ (73,469)	\$718,106
Contractual services	88,259	120,050	(31,791)	113,477
Commodities	158,102	180,300	(22,198)	162,938
Capital outlay	-	-	-	3,000
Totals	\$947,331	\$1,074,789	\$ (127,458)	\$997,521
<u>Civil Defense</u>				
Personal services	\$ 62,686	\$ 65,763	\$ (3,077)	\$ 57,811
Contractual services	13,060	17,550	(4,490)	11,741
Commodities	3,885	10,000	(6,115)	5,471
Capital outlay	692	-	692	-
Totals	\$ 80,323	\$ 93,313	\$ (12,990)	\$ 75,023
<u>Juvenile Detention</u>				
Contractual services	\$ 48,436	\$ 47,038	\$ 1,398	\$ 36,757

GRANT COUNTY, KANSAS

Schedule 4  
(Continued)

GENERAL FUND  
DEPARTMENTAL EXPENDITURES COMPARED  
WITH BUDGET ESTIMATES

For the year ended December 31, 2018  
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Extension Council</u>				
Appropriations	\$ <u>158,000</u>	\$ <u>158,000</u>	<u>-</u>	\$ <u>150,131</u>
<u>Soil Conservation</u>				
Contractual services	\$ <u>18,600</u>	\$ <u>18,600</u>	<u>-</u>	\$ <u>16,740</u>
<u>Fair Maintenance</u>				
Activity Center maintenance	\$ <u>55,642</u>	\$ <u>55,600</u>	\$ <u>42</u>	\$ <u>59,959</u>
<u>Historical</u>				
Appropriations	\$ <u>129,500</u>	\$ <u>129,500</u>	<u>-</u>	\$ <u>125,100</u>
<u>Appropriations</u>				
Other appropriations	\$ 72,174	\$ 400,000	\$ (327,826)	\$ 39,503
Reimbursement – Bond & Interest	1,440,550	1,550,100	(109,550)	-
Appropriation – WEKANDO	<u>4,000</u>	<u>15,000</u>	<u>(11,000)</u>	<u>262,484</u>
Totals	\$ <u>1,516,724</u>	\$ <u>1,965,100</u>	\$ <u>(448,376)</u>	\$ <u>301,987</u>
<u>College Repayment</u>				
Contractual services	\$ <u>15,000</u>	\$ <u>15,000</u>	<u>-</u>	\$ <u>14,966</u>
<u>Operating Transfers</u>				
Special Equipment Fund	\$ <u>127,500</u>	\$ <u>127,500</u>	<u>-</u>	\$ <u>127,500</u>
Totals	\$ <u>5,626,167</u>	\$ <u>6,704,871</u>	\$ <u>(1,078,704)</u>	\$ <u>3,963,291</u>

