

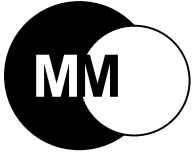
GRAHAM COUNTY, KANSAS
Hill City, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2018

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

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

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Graham County, Kansas
Hill City, Kansas 67642

We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Graham County, Kansas, a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Graham 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 Graham 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

Report on Supplementary Information

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

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
October 29, 2019

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

STATEMENT 1
 Page 1

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General Funds						
General Fund	\$ 383,128	1,594,367	1,389,150	588,345	94,083	682,428
Special Purpose Funds						
Road and Bridge Fund	403,487	1,729,250	1,950,900	181,837	46,704	228,541
Fair Fund	3,278	46,540	46,540	3,278	0	3,278
Home for the Aged Maintenance Fund	13,086	780	780	13,086	0	13,086
Conservation District Fund	1,727	27,376	27,376	1,727	0	1,727
County Library Fund	7,554	111,139	111,139	7,554	0	7,554
Election Fund	4,145	37,881	38,600	3,426	0	3,426
Extension Council Fund	7,229	128,681	128,681	7,229	0	7,229
Community College Fund	45	1	0	46	0	46
Appraiser's Cost Fund	39,021	144,145	120,995	62,171	125	62,296
Noxious Weed Fund	0	105,576	105,576	0	31	31
Noxious Weed Capital Outlay Fund	34,068	17,077	773	50,372	0	50,372
Community Involvement Center Fund	1,316	28,493	28,493	1,316	0	1,316
Fire Fund	0	148,137	145,900	2,237	6,952	9,189
Employee Benefits Fund	190,856	1,388,916	1,313,026	266,746	0	266,746
County Health Fund	72,123	302,077	275,500	98,700	1,115	99,815
Special Alcohol Programs Fund	6,809	1,953	3,200	5,562	0	5,562
Special Parks and Recreation Fund	1,964	86	0	2,050	0	2,050
Graham Co 911 Fund	72,535	49,993	58,204	64,324	0	64,324
County Hospital Fund	34,946	597,481	597,481	34,946	0	34,946
Mental Health Fund	0	16,298	16,298	0	0	0
Mental Retardation Fund	0	53,424	53,424	0	0	0
Antelope Lake Trust Fund	11,719	1,800	709	12,810	0	12,810
Health Care Sales Tax Fund	711,741	421,382	357,290	775,833	0	775,833
County Health Capital Outlay Fund	52,353	13,277	6,988	58,642	0	58,642
Fire Equipment Fund	253,326	58,102	22,101	289,327	0	289,327

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

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

STATEMENT 1
 Page 2

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Machinery and Equipment F \$	681,222	155,751	292,713	544,260	0	544,260
Equipment Reserve Fund	332,749	52,113	44,779	340,083	0	340,083
Special Auto Licenses Fund	55,616	29,543	19,831	65,328	0	65,328
County Attorney Check Trust Fund	3,953	820	0	4,773	0	4,773
Prosecutor's Training Assistance Fund	1,117	387	0	1,504	0	1,504
Register of Deeds Technology Fund	48,191	6,170	12,151	42,210	0	42,210
County Treasurer Technology Fund	5,488	1,575	0	7,063	0	7,063
County Clerk Technology Fund	5,444	1,532	4,000	2,976	0	2,976
Special Road & Bridge Improvements	659,126	155,762	95,057	719,831	0	719,831
Emergency Preparedness Grant Fund	(6,636)	6,636	6,601	(6,601)	0	(6,601)
Multi-Year Capital Improvement	1,606,606	0	159,671	1,446,935	0	1,446,935
Summer Food Program Fund	0	12,810	7,598	5,212	0	5,212
Reserve Deputy	1,679	1,279	773	2,185	0	2,185
Sheriffs Special Permit	8,186	4,106	7,563	4,729	0	4,729
Sheriff Firearm Permit Fund	4,310	260	0	4,570	0	4,570
Sheriff Offender Registration Fund	5,420	715	525	5,610	0	5,610
Sheriff Seatbelt Grant	62	59	0	121	0	121
SAFE Program Grant Fund	4,061	30	2,237	1,854	0	1,854
Northwest Bioterrorism Fund	761	41,602	38,827	3,536	0	3,536
Fire District Donations	10,424	800	0	11,224	0	11,224
EMS Donation	7,468	3,380	0	10,848	0	10,848
Livestock Building Donation	32	0	0	32	0	32
Industrial Park	2,500	0	0	2,500	0	2,500
Bond and Interest Funds						
Hospital Bond Debt Service Fund	28,854	62	0	28,916	0	28,916
Hospital No Fund Warrants Fund	5,953	9	0	5,962	0	5,962
Business Funds						
Landfill Fund	26,904	170,404	154,050	43,258	4,170	47,428
EMS (Ambulance) Fund	104,114	145,289	155,850	93,553	1,455	95,008
Ambulance Equipment Fund	70,559	27,611	38,501	59,669	0	59,669
Total Primary Government	\$ 5,980,619	7,842,937	7,839,851	5,983,705	154,635	6,138,340

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

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

STATEMENT 1
 Page 3

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entities:						
Graham County Fair Board	8,251	203,644	201,016	10,879	0	10,879
Graham County Public Library:						
General Fund	160,284	121,434	128,604	153,114	0	153,114
State Aid Fund	0	736	736	0	0	0
Memorials Fund	102,864	83	0	102,947	0	102,947
Total Graham County Library	<u>263,148</u>	<u>122,253</u>	<u>129,340</u>	<u>256,061</u>	<u>0</u>	<u>256,061</u>
Total Related Municipal Entities	<u>271,399</u>	<u>325,897</u>	<u>330,356</u>	<u>266,940</u>	<u>0</u>	<u>266,940</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 6,252,018</u>	<u>8,168,834</u>	<u>8,170,207</u>	<u>6,250,645</u>	<u>154,635</u>	<u>6,405,280</u>

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

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

STATEMENT 1
 Page 4

Primary Government:	
Cash on Hand	
Treasurer	\$ 122,124
Sheriff	300
First State Bank - Hill City, Kansas	
NOW Accounts	11,714,638
Certificates of Deposit	100,000
Peoples State Bank - Hill City, Kansas	
Money Market Accounts	2,862
Certificates of Deposit	400,000
Solutions North Bank - Hill City, Kansas	
NOW Account	23,428
Certificates of Deposit	<u>166,000</u>
Total Cash and Investments	<u>12,529,352</u>
Less Agency Funds - SCHEDULE 3	<u>(6,391,012)</u>
Total Primary Government	<u>6,138,340</u>
Related Municipal Entities:	
Graham County Fair Association	
Solutions North Bank - Hill City, Kansas	
Checking Account	9,192
Savings Account	306
Certificates of Deposit	1,381
Graham County Public Library	
First State Bank - Hill City, Kansas	
NOW Accounts	2,609
Savings Account	6,911
Certificates of Deposit	66,306
Peoples State Bank - Hill City, Kansas	
Certificates of Deposit	102,712
Solutions North Bank - Hill City, Kansas	
Certificates of Deposit	77,373
Cash on Hand	<u>150</u>
Total Related Municipal Entities	<u>266,940</u>
Total Reporting Entity per Statement 1, Page 3	<u><u>\$ 6,405,280</u></u>

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

GRAHAM COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

Graham County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Graham County (the municipality) and certain related municipal entities. The following related municipal entities are included in the county's reporting entity because it was established to benefit the county and/or its constituents:

Fair Association. The Graham County Fair Board administers the Graham County Free Fair. The County annually levies a tax for the fair association.

Library Board. The Graham County Library Board operates the County's public library. Acquisition or disposition of real property by the board must be approved the County. Bond issuances must also be approved by the County. The County annually levies a tax for the library board.

Payments Between the County and Related Municipal Entities

Resource flows between a primary government and its related municipal entities are reported as external transactions – that is as receipts and expenditures.

Regulatory Basis Fund Types

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

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

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific 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.

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

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

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

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

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

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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. No funds were amended in this manner during the year ended December 31, 2018.

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

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

Mental Health Fund	Register of Deeds Technology Fund
Mental Retardation Fund	County Treasurer Technology Fund
Antelope Lake Trust Fund	County Clerk Technology Fund
Fire Equipment Fund	Emergency Preparedness Grant Fund
Multi-Year Capital Improvement Fund	EMS Donation
Special Machinery and Equipment	Sheriff Special Permit
Equipment Reserve Fund	SAFE Program Grant Fund
Special Auto Licenses Fund	Sheriff Firearm Permit Fund
Fire District Donations	County Attorney Check Trust Fund
Livestock Building Donation	Sheriff Offender Registration Fund
Prosecutor's Training Assistance Fund	Industrial Park
Reserve Deputy Fund	Sheriff Seatbelt Grant
Northwest Bioterrorism Fund	

A legal operating budget is not required for the following business fund: Ambulance Equipment 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.

2. Stewardship, Compliance and Accountability

Quarterly Statements. K.S.A. 19-520 et seq. requires the county treasurer to publish quarterly statements showing the amount in the treasury on the day of making the statement and the different funds to which it belongs. The County did not publish such quarterly statements. This appears to be a violation of this statute.

Outstanding Warrants. K.S.A. 10-815 states that outstanding warrants/checks for two years or more shall be canceled and restored to the fund originally charged. At year-end there were outstanding checks for more than two years. This appears to be a violation of this statute.

Special Vehicle Fund. K.S.A. 8-145 states that the balance remaining in such fund at the close of any calendar year shall be withdrawn and credited to the general fund of the county prior to June 1 of the following calendar year. The 2017 balance in the special vehicle fund was not transferred to the general fund in 2018. This appears to be a violation of this statute.

Tax Distributions. K.S.A. 12-1678a states tax distributions shall be made timely to taxing subdivisions: January 20, March 20, June 5, September 20, and October 31. A distribution was made subsequent to these dates which appears to be a violation of this statute.

Cash Basis Compliance. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Neighborhood Revitalization and Insufficient Check Clearing funds incurred indebtedness in excess of available cash balances by \$54,360 and \$8,151, respectively. This appear to be in violation of this statute.

Heritage Trust Fees. K.S.A. 28-115 requires the county treasurer to remit Heritage Trust Fees quarterly to the state treasurer. The County did not remit these fees to the state as required. This appears to be a violation of this statute.

Cash Basis Compliance. K.S.A 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Emergency Preparedness Grant Fund incurred indebtedness in excess of the available cash balances by \$6,601. This grant requires the County to expend the monies and request reimbursement from the available awarded funds. This grant has sufficient remaining available grant award to cover their respective deficit cash balances as of December 31, 2018. The deficient cash balances will be eliminated when the grant proceeds are received subsequent to December 31, 2018. Although not specifically allowed as an exception to the cash basis law in the statutes, that State of Kansas, Division of Accounts and Reports, as a matter of practice, has allowed deficit fund balances as long as the fund is subsequently reimbursed by federal or state grant proceeds.

3. Deposits and Investments

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

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are from December 15 through February 13, and May 10 through July 9. All deposits were legally secured at December 31, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$12,406,928 and the bank balance was \$12,635,382. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$748,909 was covered by federal depository insurance, \$8,078,586 was collateralized with securities held by the pledging financial institution's agents in the County's name, and \$3,807,887 was unsecured under a designated peak period.

At December 31, 2018, the Fair Association's carrying amount of deposits was \$10,879 and the bank balance was \$14,737. The bank balance was held by two banks resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance.

At December 31, 2018, the Public Library's carrying amount of deposits was \$255,911 and the bank balance was \$266,828. The bank balance was held by three banks resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance.

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

4. Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERs 1 and KPERs 2 and KPERs 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for 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 Graham County, Kansas, were \$194,188 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the county's proportionate share of the collective net pension liability reported by KPERs was \$1,550,717. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The county's proportion of the net pension liability was based on the ratio of the county's contributions to KPERs, relative to the total employer and non-employer contributions of the Local subgroup within KPERs. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statement.

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

Employees of the selected related municipal entity, the Graham County Public Library, also contribute to the Kansas Public Employees Retirement System. All contribution requirements were met by the related municipal entity and their employees. Contributions to the pension plan from Graham County Public Library were \$8,415 for the year ended December 31, 2018, and the Library's proportionate share of the collective net pension liability reported by KPERS was \$41,145.

5. Other Long-Term Obligations from Operations

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

Compensated Absences

Graham County

Vacation Leave. After six months of continuous service with the County, each full-time employee or appointed official earns paid vacation at the rate of one day per month for the remainder of the first year of employment. Thereafter, each full-time employee or appointed official earns vacation days according to the following schedule for calendar years of completed service.

<u>Completed Years of Service</u>	<u>Vacation Hours Earned</u>
1 - 10 Years	1 Day per Month
11 - 20 Years	1 1/2 Days per Month
Over 20 Years	20 Days per Year

Any vacation days earned but not taken during each year are converted to sick leave unless the maximum of 120 sick leave days has been accrued, upon which the unused vacation days are forfeited without compensation. Accumulated vacation time is payable at the time of termination.

Sick Leave. Full-time employees and appointed officials earn one day of sick leave for each month of continuous employment, with a total accumulation of 120 days allowed. Sick leave is paid only for time lost for personal illness, accidents, funerals, or two days per year personal leave. Upon termination, any unused sick leave is paid to employees based upon their time of service, but shall not exceed one month's salary in total reimbursement.

Graham County Public Library

Vacation Leave. After six months of continuous service with the Library, each full-time employee earns paid vacation at the rate of one day per month for the remainder of the first year of employment. Thereafter, each full-time employee earns vacation days according to the following schedule for calendar years of completed service.

<u>Completed Years of Service</u>	<u>Vacation Hours Earned</u>
1 - 10 Years	1 Day per Month
11 - 20 Years	1 1/2 Days per Month
Over 20 Years	20 Days per Year

Any vacation days earned but not taken during each year cannot be carried over to the next year without consent of the Board. Accumulated vacation time is payable at the time of termination.

Sick Leave. Full-time employees earn one day of sick leave for each month of continuous employment, with a total accumulation of 120 days allowed. Sick leave is paid only for time lost for personal illness, accidents, funerals, or two days per year personal leave. Upon termination, any unused sick leave is paid to employees based upon their time of service, but shall not exceed one month's salary in total reimbursement.

6. Liability for Landfill Closure and Post Closure Costs

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County is incurring a liability based on the future closure and post closure care costs that will be incurred. The estimate of closure and post closure care liability at year-end is \$583,076. This liability is based on the use of 100% of the estimated capacity of the landfill. These amounts are based on what it would cost to perform all closure and post closure care in 2018. Actual costs may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County has not restricted any of its assets for payment of closure and post closure care costs. The County has opened a temporary transfer station due to the closure of the site, which was closed by the Kansas Department of Health and Environment for contamination.

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

7. 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. The County's operating transfers and statutory authority for December 31, 2018, were as follows:

From	To	Statutory Authority	Amount
General Fund	Equipment Reserve Fund	K.S.A. 19-119	\$ 29,693
Road & Bridge Fund	Special Machinery & Equipment Fund	K.S.A. 68-141g	155,751
Road & Bridge Fund	Special Road & Bridge Improvement Fund	K.S.A. 68-590	155,750
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	17,077
Fire Fund	Fire Equipment Fund	K.S.A. 19-119	58,102
County Health Fund	County Health Capital Outlay Fund	K.S.A. 65-204	13,277
Landfill Fund	Equipment Reserve Fund	K.S.A. 19-119	26,688
Election Fund	Equipment Reserve Fund	K.S.A. 19-119	5,368
EMS (Ambulance) Fund	Ambulance Equipment Fund	K.S.A. 12-110d	27,611

8. Risk Management

The County is exposed to various risks of loss related to torts; theft, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For this purpose the County purchases commercial insurance, including general liability, property, and workers compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

9. Claims and Judgments

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

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

10. Subsequent Events

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

11. Long-term Debt - (Continued)

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

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
Capital Leases:									
Caterpillar Backhoe Loader	3.25%	09/16/15	80,000	10/01/19	41,390	0	20,189	21,201	1,491
Total Contractual Indebtedness					41,390	0	20,189	21,201	1,491

Current maturities of long-term debt for Graham County, Kansas through maturity are as follows:

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Total</u>
PRINCIPAL						
Capital Leases:						
Caterpillar Backhoe Loader	21,201	0	0	0	0	21,201
TOTAL PRINCIPAL	21,201	0	0	0	0	21,201
INTEREST						
Capital Leases:						
Caterpillar Backhoe Loader	479	0	0	0	0	479
TOTAL INTEREST	479	0	0	0	0	479
TOTAL PRINCIPAL AND INTEREST	\$ 21,680	0	0	0	0	21,680

GRAHAM COUNTY, KANSAS
Regulatory-Required
Supplementary Information
For the Year Ended December 31, 2018

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

SCHEDULE 1

Page 1

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General Funds					
General Fund	\$ 1,592,492	2,295	1,594,787	1,389,150	(205,637)
Special Purpose Funds					
Road and Bridge Fund	1,900,000	50,900	1,950,900	1,950,900	0
Fair Fund	46,715	0	46,715	46,540	(175)
Home for the Aged Maintenance Fund	10,139	0	10,139	780	(9,359)
Conservation District Fund	27,500	0	27,500	27,376	(124)
County Library Fund	112,000	0	112,000	111,139	(861)
Election Fund	38,600	0	38,600	38,600	0
Extension Council Fund	129,000	0	129,000	128,681	(319)
Appraiser's Cost Fund	152,500	0	152,500	120,995	(31,505)
Noxious Weed Fund	119,527	0	119,527	105,576	(13,951)
Noxious Weed Capital Outlay Fund	23,987	0	23,987	773	(23,214)
Community Involvement Center Fund	28,500	0	28,500	28,493	(7)
Fire Fund	145,900	0	145,900	145,900	0
Employee Benefits Fund	1,396,950	0	1,396,950	1,313,026	(83,924)
County Health Fund	275,500	0	275,500	275,500	0
Special Alcohol Programs Fund	6,500	0	6,500	3,200	(3,300)
Special Parks and Recreation Fund	2,000	0	2,000	0	(2,000)
Graham Co 911 Fund	100,000	0	100,000	58,204	(41,796)
County Hospital Fund	607,610	0	607,610	597,481	(10,129)
Mental Health Fund	16,000	0	16,000	16,298	*
Mental Retardation Fund	52,500	0	52,500	53,424	*
Antelope Lake Trust Fund	4,940	0	4,940	709	*
Health Care Sales Tax Fund	650,000	0	650,000	357,290	(292,710)
County Health Capital Outlay Fund	43,000	0	43,000	6,988	(36,012)
Bond and Interest Funds					
Hospital Bond Debt Service Fund	30,010	0	30,010	0	(30,010)
Hospital No Fund Warrants Fund	6,112	0	6,112	0	(6,112)
Business Funds					
Landfill Fund	154,050	0	154,050	154,050	0
EMS (Ambulance) Fund	155,850	0	155,850	155,850	0

* Exempt from Budget Law

GRAHAM COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 1,322,756	1,337,752	(14,996)
Delinquent Tax	13,052	0	13,052
Motor Vehicle Tax	37,055	27,774	9,281
Recreational Vehicle Tax	717	785	(68)
16/20M Vehicle Tax	5,806	4,158	1,648
Commercial Vehicle Tax	2,857	2,982	(125)
Intergovernmental			
Mineral Production Tax	15,387	15,000	387
Licenses, Fees and Permits			
Mortgage Registration Fees	6,054	15,000	(8,946)
County Officer Fees	47,437	35,000	12,437
Other Permits and Fees	805	400	405
Charges for Services			
Dispatching Services	27,192	25,000	2,192
Jail Care	12,395	0	12,395
Copies and Other Charges	3,483	3,300	183
Miscellaneous	25,610	0	25,610
Interest on Idle Funds	11,266	0	11,266
LEPP Receipts	175	0	175
Penalties and Interest	59,425	55,000	4,425
Transfer from Special Auto Licenses Fund	0	0	0
Transfer from Hospital NFW	0	6,112	(6,112)
Diversion Agreement Reimbursement	600	0	600
Reimbursements	2,295	0	2,295
Transfer from Hospital Bonds	0	30,010	(30,010)
	<u>0</u>	<u>30,010</u>	<u>(30,010)</u>
Total Receipts	\$ <u>1,594,367</u>	<u>1,558,273</u>	<u>36,094</u>

GRAHAM COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 2

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Expenditures:			
County Commissioners	\$ 55,143	55,871	(728)
County Clerk	106,530	101,917	4,613
County Treasurer	104,923	95,839	9,084
County Attorney	86,832	91,326	(4,494)
Register of Deeds	75,303	80,445	(5,142)
Sheriff	400,986	401,442	(456)
Unified Court - Operating	17,376	24,000	(6,624)
Unified Court - Attorney Fees	18,618	19,200	(582)
Courthouse General	310,338	157,690	152,648
Janitorial	69,190	66,762	2,428
Data Processing	78,954	71,000	7,954
Local Environment Protection Group	3,992	4,500	(508)
Juvenile Detention	14,555	5,000	9,555
Northwest Kansas Area Agency on Aging	3,000	3,000	0
Historical Society	2,500	2,500	0
Emergency Preparedness	11,212	12,000	(788)
Appropriation to Fair Board	9,641	0	9,641
Transfer to Equipment Reserve Fund	20,057	400,000	(379,943)
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>2,295</u>	<u>(2,295)</u>
Total Expenditures	<u>1,389,150</u>	<u>1,594,787</u>	<u>(205,637)</u>
Receipts Over (Under) Expenditures	205,217		
Unencumbered Cash, Beginning	<u>383,128</u>		
Unencumbered Cash, Ending	\$ <u>588,345</u>		

GRAHAM COUNTY, KANSAS

SCHEDULE 2

ROAD AND BRIDGE FUND

Page 3

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 1,227,573	1,242,302	(14,729)
Delinquent Tax	26,673	0	26,673
Motor Vehicle Tax	75,095	56,290	18,805
Recreational Vehicle Tax	1,453	1,588	(135)
16/20M Vehicle Tax	10,038	8,426	1,612
Commercial Vehicle Tax	5,791	6,042	(251)
Intergovernmental			
Special City/County Highway	248,328	256,296	(7,968)
Equalization Aid	883	0	883
Kansas Department of Transportation	50,900	0	50,900
Fuel Tax Refund	25,539	0	25,539
Insurance Proceeds	50,000	0	50,000
Miscellaneous	6,977	0	6,977
Total Receipts	<u>1,729,250</u>	<u>1,570,944</u>	<u>158,306</u>
Expenditures:			
Personal Services	866,159	875,000	(8,841)
Commodities	645,194	767,000	(121,806)
Contractual Services	126,271	182,000	(55,729)
Capital Outlay	1,775	76,000	(74,225)
Transfer to Special Road & Bridge Improvements	155,750	0	155,750
Transfer to Special Machinery and Equipment Fund	155,751	0	155,751
Adjustment for Qualifying Budget Credit:			
KDOT Reimbursement	0	50,900	(50,900)
Total Expenditures	<u>1,950,900</u>	<u>1,950,900</u>	<u>0</u>
Receipts Over (Under) Expenditures	(221,650)		
Unencumbered Cash, Beginning	<u>403,487</u>		
Unencumbered Cash, Ending	\$ <u>181,837</u>		

GRAHAM COUNTY, KANSAS

FAIR FUND

SCHEDULE 2

Page 4

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 43,117	43,603	(486)
Delinquent Tax	723	0	723
Motor Vehicle Tax	2,213	1,659	554
Recreational Vehicle Tax	43	47	(4)
16/20M Vehicle Tax	273	248	25
Commercial Vehicle Tax	<u>171</u>	<u>178</u>	<u>(7)</u>
Total Receipts	<u>46,540</u>	<u>45,735</u>	<u>805</u>
Expenditures:			
Appropriations	<u>46,540</u>	<u>46,715</u>	<u>(175)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>3,278</u>		
Unencumbered Cash, Ending	\$ <u>3,278</u>		

GRAHAM COUNTY, KANSAS
HOME FOR THE AGED MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Delinquent Tax	\$ 773	0	773
16/20M Vehicle Tax	7	0	7
Total Receipts	780	0	780
Expenditures:			
Appropriations	780	10,139	(9,359)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	13,086		
Unencumbered Cash, Ending	\$ 13,086		

GRAHAM COUNTY, KANSAS
CONSERVATION DISTRICT FUND

SCHEDULE 2

Page 6

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

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 25,539	25,809	(270)
Delinquent Tax	389	0	389
Motor Vehicle Tax	1,187	890	297
Recreational Vehicle Tax	23	25	(2)
16/20M Vehicle Tax	146	133	13
Commercial Vehicle Tax	92	96	(4)
Total Receipts	27,376	26,953	423
Expenditures:			
Appropriations	27,376	27,500	(124)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	1,727		
Unencumbered Cash, Ending	\$ 1,727		

GRAHAM COUNTY, KANSAS
COUNTY LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
Page 7

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 102,924	104,129	(1,205)
Delinquent Tax	1,725	180	1,545
Motor Vehicle Tax	5,325	3,992	1,333
Recreational Vehicle Tax	103	113	(10)
16/20M Vehicle Tax	651	597	54
Commercial Vehicle Tax	411	428	(17)
Total Receipts	111,139	109,439	1,700
Expenditures:			
Appropriations	111,139	112,000	(861)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	7,554		
Unencumbered Cash, Ending	\$ 7,554		

GRAHAM COUNTY, KANSAS

ELECTION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 31,762	32,091	(329)
Delinquent Tax	607	0	607
Motor Vehicle Tax	1,854	1,390	464
Recreational Vehicle Tax	36	39	(3)
16/20M Vehicle Tax	229	208	21
Commercial Vehicle Tax	143	149	(6)
Miscellaneous	<u>3,250</u>	<u>0</u>	<u>3,250</u>
Total Receipts	<u>37,881</u>	<u>33,877</u>	<u>4,004</u>
Expenditures:			
Personal Services	5,380	8,000	(2,620)
Contractual Services	27,852	27,000	852
Commodities	0	3,600	(3,600)
Transfer to Equipment Reserve Fund	<u>5,368</u>	<u>0</u>	<u>5,368</u>
Total Expenditures	<u>38,600</u>	<u>38,600</u>	<u>0</u>
Receipts Over (Under) Expenditures	(719)		
Unencumbered Cash, Beginning	<u>4,145</u>		
Unencumbered Cash, Ending	\$ <u>3,426</u>		

GRAHAM COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 119,169	120,549	(1,380)
Delinquent Tax	1,965	0	1,965
Motor Vehicle Tax	6,195	4,644	1,551
Recreational Vehicle Tax	120	131	(11)
16/20M Vehicle Tax	754	695	59
Commercial Vehicle Tax	478	499	(21)
Total Receipts	128,681	126,518	2,163
Expenditures:			
Appropriations	128,681	129,000	(319)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	7,229		
Unencumbered Cash, Ending	\$ 7,229		

GRAHAM COUNTY, KANSAS
COMMUNITY COLLEGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Delinquent Tax	\$ <u>1</u>	<u>0</u>	<u>0</u>
Expenditures			
Transfer to General	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	1		
Unencumbered Cash, Beginning	<u>45</u>		
Unencumbered Cash, Ending	\$ <u><u>46</u></u>		

GRAHAM COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 131,541	133,062	(1,521)
Delinquent Tax	2,141	0	2,141
Motor Vehicle Tax	5,720	4,288	1,432
Recreational Vehicle Tax	111	121	(10)
16/20M Vehicle Tax	863	642	221
Commercial Vehicle Tax	441	460	(19)
Miscellaneous	3,328	0	3,328
Total Receipts	144,145	138,573	5,572
Expenditures:			
Personal Services	104,028	117,000	(12,972)
Commodities	7,265	14,000	(6,735)
Contractual Services	8,263	21,500	(13,237)
Capital Outlay	1,439	0	1,439
Transfer to Equipment Reserve Fund	0	0	0
Total Expenditures	120,995	152,500	(31,505)
Receipts Over (Under) Expenditures	23,150		
Unencumbered Cash, Beginning	39,021		
Unencumbered Cash, Ending	\$ 62,171		

GRAHAM COUNTY, KANSAS

NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

SCHEDULE 2

Page 12

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 83,460	84,395	(935)
Delinquent Tax	1,414	181	1,233
Motor Vehicle Tax	3,896	2,920	976
Recreational Vehicle Tax	75	82	(7)
16/20M Vehicle Tax	488	437	51
Commercial Vehicle Tax	300	313	(13)
Charges for Services	<u>15,943</u>	<u>31,199</u>	<u>(15,256)</u>
Total Receipts	<u>105,576</u>	<u>119,527</u>	<u>(13,951)</u>
Expenditures:			
Personal Services	48,967	64,139	(15,172)
Commodities	23,298	44,350	(21,052)
Contractual Services	16,234	10,538	5,696
Capital Outlay	0	500	(500)
Transfer to Noxious Weed Capital Outlay Fund	<u>17,077</u>	<u>0</u>	<u>17,077</u>
Total Expenditures	<u>105,576</u>	<u>119,527</u>	<u>(13,951)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

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

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from Noxious Weed Fund	\$ <u>17,077</u>	<u>0</u>	<u>17,077</u>
Expenditures:			
Capital Outlay	<u>773</u>	<u>23,987</u>	<u>(23,214)</u>
Receipts Over (Under) Expenditures	16,304		
Unencumbered Cash, Beginning	<u>34,068</u>		
Unencumbered Cash, Ending	\$ <u><u>50,372</u></u>		

GRAHAM COUNTY, KANSAS
COMMUNITY INVOLVEMENT CENTER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 26,370	26,671	(301)
Delinquent Tax	442	0	442
Motor Vehicle Tax	1,381	1,035	346
Recreational Vehicle Tax	27	29	(2)
16/20M Vehicle Tax	167	155	12
Commercial Vehicle Tax	106	111	(5)
Total Receipts	28,493	28,001	492
Expenditures:			
Appropriations	28,493	28,500	(7)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	1,316		
Unencumbered Cash, Ending	\$ 1,316		

GRAHAM COUNTY, KANSAS

FIRE FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 130,727	130,940	(213)
Delinquent Tax	1,610	0	1,610
Motor Vehicle Tax	4,286	3,247	1,039
Recreational Vehicle Tax	90	94	(4)
16/20M Vehicle Tax	827	882	(55)
Commercial Vehicle Tax	532	517	15
Miscellaneous	<u>10,065</u>	<u>10,220</u>	<u>(155)</u>
Total Receipts	<u>148,137</u>	<u>145,900</u>	<u>2,237</u>
Expenditures:			
Personal Services	40,611	53,000	(12,389)
Commodities	21,002	20,150	852
Contractual Services	25,689	41,750	(16,061)
Capital Outlay	496	31,000	(30,504)
Transfer to Fire Equipment Fund	<u>58,102</u>	<u>0</u>	<u>58,102</u>
Total Expenditures	<u>145,900</u>	<u>145,900</u>	<u>0</u>
Receipts Over (Under) Expenditures	<u>2,237</u>		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>2,237</u>		

GRAHAM COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 1,283,545	1,298,851	(15,306)
Delinquent Tax	19,464	0	19,464
Motor Vehicle Tax	75,040	56,249	18,791
Recreational Vehicle Tax	1,451	1,587	(136)
16/20M Vehicle Tax	3,629	8,419	(4,790)
Commercial Vehicle Tax	5,787	6,038	(251)
Miscellaneous	0	0	0
Total Receipts	1,388,916	1,371,144	17,772
Expenditures:			
Social Security	156,563	152,650	3,913
Retirement	194,188	200,000	(5,812)
Life Insurance	3,116	3,300	(184)
Workers' Compensation	64,504	86,000	(21,496)
Unemployment	1,229	2,000	(771)
Health Insurance	893,426	953,000	(59,574)
Total Expenditures	1,313,026	1,396,950	(83,924)
Receipts Over (Under) Expenditures	75,890		
Unencumbered Cash, Beginning	190,856		
Unencumbered Cash, Ending	\$ 266,746		

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

SCHEDULE 2
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	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 48,066	48,627	(561)
Delinquent Tax	811	100	711
Motor Vehicle Tax	2,556	1,916	640
Recreational Vehicle Tax	49	54	(5)
16/20M Vehicle Tax	294	287	7
Commercial Vehicle Tax	197	206	(9)
Grants and Donations			
WIC Federal Aid	15,223	11,000	4,223
State Formula	7,000	7,000	0
M and I	10,783	7,000	3,783
Other Grants and Donations	27,658	17,300	10,358
Charges for Services	189,440	130,000	59,440
Total Receipts	302,077	223,490	78,587
Expenditures:			
Personal Services	119,660	115,000	4,660
Commodities	111,325	129,700	(18,375)
Contractual Services	31,238	30,400	838
Capital Outlay	0	400	(400)
Transfer to County Health Capital Outlay Fund	13,277	0	13,277
Total Expenditures	275,500	275,500	0
Receipts Over (Under) Expenditures	26,577		
Unencumbered Cash, Beginning	72,123		
Unencumbered Cash, Ending	\$ 98,700		

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

	Actual	Budget	Variance Over (Under)
Receipts:			
Intergovernmental			
Local Alcoholic Liquor Tax	\$ 1,953	<u>3,000</u>	<u>(1,047)</u>
Expenditures:			
Contractual Services	<u>3,200</u>	<u>6,500</u>	<u>(3,300)</u>
Receipts Over (Under) Expenditures	(1,247)		
Unencumbered Cash, Beginning	<u>6,809</u>		
Unencumbered Cash, Ending	\$ <u><u>5,562</u></u>		

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

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Intergovernmental			
Local Alcoholic Liquor Tax	\$ <u>86</u>	<u>300</u>	<u>(214)</u>
Expenditures:			
Contractual Services	<u>0</u>	<u>2,000</u>	<u>(2,000)</u>
Receipts Over (Under) Expenditures	86		
Unencumbered Cash, Beginning	<u>1,964</u>		
Unencumbered Cash, Ending	\$ <u>2,050</u>		

GRAHAM COUNTY, KANSAS
GRAHAM COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
911 Tax	\$ 49,993	50,000	(7)
Expenditures:			
Contractual Services	58,204	100,000	(41,796)
Capital Outlay	0	0	0
Total Expenditures	58,204	100,000	(41,796)
Receipts Over (Under) Expenditures	(8,211)		
Unencumbered Cash, Beginning	72,535		
Unencumbered Cash, Ending	\$ 64,324		

GRAHAM COUNTY, KANSAS
COUNTY HOSPITAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
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	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 556,342	562,636	(6,294)
Delinquent Tax	9,412	19,127	(9,715)
Motor Vehicle Tax	25,972	19,468	6,504
Recreational Vehicle Tax	502	549	(47)
16/20M Vehicle Tax	3,250	914	2,336
Commercial Vehicle Tax	2,003	2,090	(87)
Total Receipts	597,481	604,784	(7,303)
Expenditures:			
Appropriations	597,481	607,610	(10,129)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	34,946		
Unencumbered Cash, Ending	\$ 34,946		

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

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 15,077	15,230	(153)
Delinquent Tax	249	0	249
Motor Vehicle Tax	800	599	201
Recreational Vehicle Tax	15	177	(162)
16/20M Vehicle Tax	95	90	5
Commercial Vehicle Tax	62	64	(2)
Total Receipts	16,298	16,160	138
Expenditures:			
Appropriations	16,298	16,000 *	298
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

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

GRAHAM COUNTY, KANSAS
MENTAL RETARDATION FUND

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

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 49,402	49,976	(574)
Delinquent Tax	836	0	836
Motor Vehicle Tax	2,620	1,964	656
Recreational Vehicle Tax	51	55	(4)
16/20M Vehicle Tax	313	294	19
Commercial Vehicle Tax	202	211	(9)
Total Receipts	53,424	52,500	924
Expenditures:			
Appropriations	53,424	52,500 *	924
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

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

**GRAHAM COUNTY, KANSAS
ANTELOPE LAKE TRUST FUND**

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

	<u>Actual</u>	<u>*Budget</u>	Variance Over (Under)
Receipts:			
Grants - State Aid	\$ 1,800	0	1,800
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>1,800</u>	<u>0</u>	<u>1,800</u>
Expenditures:			
Contractual Services	<u>709</u>	<u>4,940</u> *	<u>(4,231)</u>
Receipts Over (Under) Expenditures	1,091		
Unencumbered Cash, Beginning	<u>11,719</u>		
Unencumbered Cash, Ending	\$ <u>12,810</u>		

*Exempt from Budget Law per K.S.A. 12-16,111.

GRAHAM COUNTY, KANSAS
HEALTH CARE SALES TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Sales Tax	\$ 421,382	<u>400,000</u>	<u>21,382</u>
Expenditures:			
Appropriations	0	494,932	(494,932)
Nursing Home Appropriations	164,415	155,068	9,347
Hospital Appropriations	189,286	0	189,286
High Plains Mental Health Appropriation	<u>3,589</u>	<u>0</u>	<u>3,589</u>
Total Expenditures	<u>357,290</u>	<u>650,000</u>	<u>(292,710)</u>
Receipts Over (Under) Expenditures	64,092		
Unencumbered Cash, Beginning	<u>711,741</u>		
Unencumbered Cash, Ending	\$ <u><u>775,833</u></u>		

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

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from County Health Equipment Fund	\$ <u>13,277</u>	<u>0</u>	<u>13,277</u>
Expenditures:			
Capital Outlay	<u>6,988</u>	<u>43,000</u>	<u>(36,012)</u>
Receipts Over (Under) Expenditures	<u>6,289</u>		
Unencumbered Cash, Beginning	<u>52,353</u>		
Unencumbered Cash, Ending	\$ <u><u>58,642</u></u>		

GRAHAM COUNTY, KANSAS
 Nonbudgeted Funds
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
For the Year Ended December 31, 2018

<u>Fire Equipment Fund</u>	<u>Actual</u>
Receipts:	
Transfer from Fire Fund	\$ 58,102
Grants	0
Total Receipts	<u>58,102</u>
Expenditures:	
Contractual Services	0
Capital Outlay	22,101
Total Expenditures	<u>22,101</u>
Receipts Over (Under) Expenditures	36,001
Unencumbered Cash, Beginning	<u>253,326</u>
Unencumbered Cash, Ending	<u>\$ 289,327</u>
<u>Special Machinery and Equipment Fund</u>	
Receipts:	
Transfer from Road and Bridge Fund	\$ 155,751
Expenditures:	
Capital Outlay	292,713
Receipts Over (Under) Expenditures	(136,962)
Unencumbered Cash, Beginning	<u>681,222</u>
Unencumbered Cash, Ending	<u>\$ 544,260</u>
<u>Equipment Reserve Fund</u>	
Receipts:	
Transfer from Appraiser's Cost Fund	\$ 0
Transfer from Landfill Fund	26,688
Transfer from Election Fund	5,368
Transfer from General Fund	20,057
Total Receipts	<u>52,113</u>
Expenditures:	
Transfer to Landfill	0
Capital Outlay	44,779
Total Expenditures	<u>44,779</u>
Receipts Over (Under) Expenditures	7,334
Unencumbered Cash, Beginning	<u>332,749</u>
Unencumbered Cash, Ending	<u>\$ 340,083</u>

GRAHAM COUNTY, KANSAS
 Nonbudgeted Funds
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
For the Year Ended December 31, 2018

<u>Special Auto Licenses Fund</u>	<u>Actual</u>
Receipts:	
Fees	\$ <u>29,543</u>
Expenditures:	
Personal Services	11,307
Commodities	5,873
Contractual Services	2,651
Transfer to General Fund	<u>0</u>
Total Expenditures	<u>19,831</u>
Receipts Over (Under) Expenditures	9,712
Unencumbered Cash, Beginning	<u>55,616</u>
Unencumbered Cash, Ending	\$ <u><u>65,328</u></u>

<u>County Attorney Check Trust Fund</u>	
Receipts:	
Fees	\$ <u>820</u>
Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	820
Unencumbered Cash, Beginning	<u>3,953</u>
Unencumbered Cash, Ending	\$ <u><u>4,773</u></u>

<u>Prosecutor's Training Assistance Fund</u>	
Receipts:	
Fees	\$ <u>387</u>
Expenditures:	
Contractual Services	<u>0</u>
Receipts Over (Under) Expenditures	387
Unencumbered Cash, Beginning	<u>1,117</u>
Unencumbered Cash, Ending	\$ <u><u>1,504</u></u>

GRAHAM COUNTY, KANSAS
 Nonbudgeted Funds
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
For the Year Ended December 31, 2018

<u>Register of Deeds Technology Fund</u>	<u>Actual</u>
Receipts:	
Fees	\$ <u>6,170</u>
Expenditures:	
Commodities	222
Contractual Services	11,929
Capital Outlay	<u>0</u>
Total Expenditures	<u>12,151</u>
Receipts Over (Under) Expenditures	(5,981)
Unencumbered Cash, Beginning	<u>48,191</u>
Unencumbered Cash, Ending	\$ <u><u>42,210</u></u>

<u>County Treasurer Technology Fund</u>	
Receipts:	
Fees	\$ <u>1,575</u>
Expenditures:	
Contractual Services	0
Capital Outlay	<u>0</u>
Total Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	1,575
Unencumbered Cash, Beginning	<u>5,488</u>
Unencumbered Cash, Ending	\$ <u><u>7,063</u></u>

<u>County Clerk Technology Fund</u>	
Receipts:	
Fees	\$ <u>1,532</u>
Expenditures:	
Contractual Services	0
Capital Outlay	<u>4,000</u>
Total Expenditures	<u>4,000</u>
Receipts Over (Under) Expenditures	(2,468)
Unencumbered Cash, Beginning	<u>5,444</u>
Unencumbered Cash, Ending	\$ <u><u>2,976</u></u>

GRAHAM COUNTY, KANSAS
 Nonbudgeted Funds
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
For the Year Ended December 31, 2018

Special Road & Bridge Improvements

Receipts:	
Miscellaneous	\$ 12
Transfer from Road & Bridge	<u>155,750</u>
Total Receipts	155,762
Expenditures:	
Project Expenses	<u>95,057</u>
Receipts Over (Under) Expenditures	60,705
Unencumbered Cash, Beginning	<u>659,126</u>
Unencumbered Cash, Ending	<u><u>\$ 719,831</u></u>

Emergency Preparedness Grant Fund

	<u>Actual</u>
Receipts:	
Grants - Federal Aid	\$ <u>6,636</u>
Expenditures:	
Grant Disbursements	6,601
Reimbursement to EMS (Ambulance Fund)	<u>0</u>
Total Expenditures	<u>6,601</u>
Receipts Over (Under) Expenditures	35
Unencumbered Cash, Beginning	<u>(6,636)</u>
Unencumbered Cash, Ending	<u><u>\$ (6,601)</u></u>

Multi-Year Capital Improvement

Receipts:	
Transfer from General	<u>0</u>
Expenditures	<u>159,671</u>
Receipts Over (Under) Expenditures	(159,671)
Unencumbered Cash, Beginning	<u>1,606,606</u>
Unencumbered Cash, Ending	<u><u>1,446,935</u></u>

GRAHAM COUNTY, KANSAS
 Nonbudgeted Funds
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
For the Year Ended December 31, 2018

Summer Food Program Fund

Receipts:		
Donations	\$	<u>12,810</u>
Expenditures		<u>7,598</u>
Receipts Over (Under) Expenditures		5,212
Unencumbered Cash, Beginning		<u>0</u>
Unencumbered Cash, Ending	\$	<u><u>5,212</u></u>

Reserve Deputy Fund

Receipts:		
Donations	\$	<u>1,279</u>
Expenditures		<u>773</u>
Receipts Over (Under) Expenditures		506
Unencumbered Cash, Beginning		<u>1,679</u>
Unencumbered Cash, Ending	\$	<u><u>2,185</u></u>

Sheriff Special Permit

Receipts:		
VIN Fees	\$	<u>4,106</u>
Expenditures		<u>7,563</u>
Receipts Over (Under) Expenditures		(3,457)
Unencumbered Cash, Beginning		<u>8,186</u>
Unencumbered Cash, Ending	\$	<u><u>4,729</u></u>

Sheriff Firearm Permit Fund

Receipts:		
Fees	\$	<u>260</u>
Expenditures		<u>0</u>
Receipts Over (Under) Expenditures		260
Unencumbered Cash, Beginning		<u>4,310</u>
Unencumbered Cash, Ending	\$	<u><u>4,570</u></u>

GRAHAM COUNTY, KANSAS
 Nonbudgeted Funds
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
For the Year Ended December 31, 2018

<u>Sheriff Offender Registration Fund</u>	<u>Actual</u>
Receipts:	
Fees	\$ <u>715</u>
Expenditures	<u>525</u>
Receipts Over (Under) Expenditures	190
Unencumbered Cash, Beginning	<u>5,420</u>
Unencumbered Cash, Ending	\$ <u><u>5,610</u></u>
<u>Sheriff Seatbelt Grant</u>	
Receipts:	
Grants	\$ <u>59</u>
Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	59
Unencumbered Cash, Beginning	<u>62</u>
Unencumbered Cash, Ending	\$ <u><u>121</u></u>
<u>SAFE Program Grant Fund</u>	
Receipts:	
Grants	\$ <u>30</u>
Expenditures:	
Grant Disbursements	<u>2,237</u>
Receipts Over (Under) Expenditures	(2,207)
Unencumbered Cash, Beginning	<u>4,061</u>
Unencumbered Cash, Ending	\$ <u><u>1,854</u></u>
<u>Northwest Bioterrorism Fund</u>	
Receipts:	
Grants	\$ <u>41,602</u>
Expenditures	<u>38,827</u>
Receipts Over (Under) Expenditures	2,775
Unencumbered Cash, Beginning	<u>761</u>
Unencumbered Cash, Ending	\$ <u><u>3,536</u></u>

GRAHAM COUNTY, KANSAS
 Nonbudgeted Funds
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
For the Year Ended December 31, 2018

<u>Fire District Donations</u>	<u>Actual</u>
Receipts:	
Donations	\$ <u>800</u>
Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	800
Unencumbered Cash, Beginning	<u>10,424</u>
Unencumbered Cash, Ending	\$ <u><u>11,224</u></u>

<u>EMS Donation</u>	
Receipts:	
Hansen Foundation	\$ <u>3,380</u>
Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	3,380
Unencumbered Cash, Beginning	<u>7,468</u>
Unencumbered Cash, Ending	\$ <u><u>10,848</u></u>

<u>Livestock Building Donation</u>	
Receipts:	
Donations	\$ <u>0</u>
Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	<u>32</u>
Unencumbered Cash, Ending	\$ <u><u>32</u></u>

<u>Industrial Park</u>	
Receipts:	
Sale of Lot	\$ <u>0</u>
Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	<u>2,500</u>
Unencumbered Cash, Ending	\$ <u><u>2,500</u></u>

GRAHAM COUNTY, KANSAS
 Bond and Interest Funds
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<u>Hospital Bond Debt Service Fund</u>			
Receipts:			
Taxes			
Delinquent Tax	62	763	(701)
16/20M Vehicle Tax	0	0	0
Total Receipts	<u>62</u>	<u>763</u>	<u>(701)</u>
Expenditures:			
Principal	0	0	0
Interest and Fees	0	0	0
Transfer to General	0	30,010	(30,010)
Total Expenditures	<u>0</u>	<u>30,010</u>	<u>(30,010)</u>
Receipts Over (Under) Expenditures	62		
Unencumbered Cash, Beginning	<u>28,854</u>		
Unencumbered Cash, Ending	<u>\$ 28,916</u>		
<u>Hospital No Fund Warrants Fund</u>			
Receipts:			
Delinquent Tax	9	110	(101)
16/20M Vehicle Tax	0	0	0
Total Receipts	<u>9</u>	<u>110</u>	<u>(101)</u>
Expenditures:			
Transfer to General	0	6,112	(6,112)
Interest	0	0	0
Total Expenditures	<u>0</u>	<u>6,112</u>	<u>(6,112)</u>
Receipts Over (Under) Expenditures	9		
Unencumbered Cash, Beginning	<u>5,953</u>		
Unencumbered Cash, Ending	<u>\$ 5,962</u>		

GRAHAM COUNTY, KANSAS

SCHEDULE 2

LANDFILL FUND

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 106,810	108,047	(1,237)
Delinquent Tax	1,289	0	1,289
Motor Vehicle Tax	5,964	4,470	1,494
Recreational Vehicle Tax	115	126	(11)
16/20M Vehicle Tax	74	669	(595)
Commercial Vehicle Tax	460	480	(20)
Charges for Services	53,602	40,000	13,602
Miscellaneous	2,090		
Transfer from Equipment Reserve Fund	0	0	0
Total Receipts	<u>170,404</u>	<u>153,792</u>	<u>14,522</u>
Expenditures:			
Personal Services	47,674	50,000	(2,326)
Commodities	28,799	9,800	18,999
Contractual Services	50,889	59,050	(8,161)
Capital Outlay	0	35,200	(35,200)
Transfer to Equipment Reserve Fund	26,688	0	26,688
Total Expenditures	<u>154,050</u>	<u>154,050</u>	<u>0</u>
Receipts Over (Under) Expenditures	16,354		
Unencumbered Cash, Beginning	<u>26,904</u>		
Unencumbered Cash, Ending	\$ <u>43,258</u>		

GRAHAM COUNTY, KANSAS
EMS (AMBULANCE) FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
Page 36

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Delinquent Tax	\$ 216	0	216
16/20M Vehicle Tax	2	0	2
Charges for Services	145,071	97,264	47,807
Total Receipts	145,289	97,264	48,025
Expenditures:			
Personal Services	66,130	75,000	(8,870)
Commodities	19,921	26,950	(7,029)
Contractual Services	42,103	52,400	(10,297)
Capital Outlay	85	1,500	(1,415)
Transfer to Ambulance Equipment Fund	27,611	0	27,611
Total Expenditures	155,850	155,850	0
Receipts Over (Under) Expenditures	(10,561)		
Unencumbered Cash, Beginning	104,114		
Unencumbered Cash, Ending	\$ 93,553		

GRAHAM COUNTY, KANSAS
AMBULANCE EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts:	
Transfer from EMS (Ambulance) Fund	\$ 27,611
Expenditures:	
Capital Outlay	38,501
Receipts Over (Under) Expenditures	(10,890)
Unencumbered Cash, Beginning	70,559
Unencumbered Cash, Ending	\$ 59,669

**GRAHAM COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
GRAHAM COUNTY FAIR BOARD**

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

	Actual
Receipts:	
County Appropriation	\$ 46,539
Gates, Rentals, and Sales	94,214
Premium Auction	49,164
Donations and Memorials	11,777
Interest on Idle Funds	20
Miscellaneous	1,930
Total Receipts	203,644
Expenditures:	
Administration	5,036
Advertising	6,713
Utilities	10,331
Supplies, Repairs and Maintenance	7,314
Labor	9,690
Insurance, Bond, and Taxes	12,965
Rodeo	62,684
Premium Auction	49,163
Prize Money and Judges	7,697
Entertainment	7,262
Extension Council	3,350
Miscellaneous	18,811
Total Expenditures	201,016
Receipts Over (Under) Expenditures	2,628
Unencumbered Cash, Beginning	8,251
Unencumbered Cash, Ending	\$ 10,879

GRAHAM COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
GRAHAM COUNTY PUBLIC LIBRARY
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year End December 31, 2018

	<u>General</u>	<u>State Aid</u>	<u>Memorials</u>
Receipts:			
County Appropriation	\$ 111,139	0	0
Fines and Fees	3,340	0	0
Donations and Grants	5,354	0	0
Interest on Idle Funds	829	0	83
Miscellaneous	772	0	0
Intergovernmental Receipts	0	736	0
Total Receipts	121,434	736	83
Expenditures:			
Salaries and Wages	59,958	0	0
Employee Benefits	23,740	0	0
Books and Periodicals	5,225	736	0
Equipment	0	0	0
Supplies	3,380	0	0
Utilities	7,774	0	0
Repairs	5,944	0	0
Miscellaneous	22,583	0	0
Total Expenditures	128,604	736	0
Receipts Over (Under) Expenditures	(7,170)	0	83
Unencumbered Cash, Beginning	160,284	0	102,864
Unencumbered Cash, Ending	\$ 153,114	0	102,947

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

SCHEDULE 3
 Page 1

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 6,164,883	9,500,619	9,413,438	6,252,064
Advance Tax	468	16,402	15,760	1,110
Neighborhood Revitalization	(57,527)	63,345	60,178	(54,360)
Motor Vehicle Licenses	2,909	252,328	252,671	2,566
Sales Tax	11,761	124,937	130,285	6,413
Motor Vehicle Tax	86,455	559,683	551,200	94,938
Excise Tax	0	0	0	0
Recreational Vehicle Tax	798	9,118	8,727	1,189
Delinquent Tax	47,228	143,701	165,141	25,788
Special Mineral Tax	0	44,048	30,774	13,274
Groundwater Management	0	15,732	15,732	0
Stray Animal	1,253	0	0	1,253
Alcohol/Drug Testing	64	485	485	64
Total Distributable Funds	6,258,292	10,730,398	10,644,391	6,344,299
State Funds:				
State Education Building	0	60,177	60,177	0
Institutional Building	0	30,088	30,088	0
Total State Funds	0	90,265	90,265	0
Subdivision Funds:				
Cities	0	708,620	708,620	0
Townships	3	65,033	65,036	0
School Districts	70	2,958,311	2,958,311	70
Cemeteries	0	7,622	7,622	0
Total Subdivision Funds	\$ 73	3,739,586	3,739,589	70

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

SCHEDULE 3
 Page 2

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 181	7,738	7,580	339
Clerk of District Court	17,281	546,550	541,406	22,425
County Treasurer				
Heritage Trust	11,633	3,235	0	14,868
Cereal Malt Beverage Stamp	0	100	100	0
Diversion Agreement	9,616	5,972	600	14,988
DMV Modernization	92	16,348	16,329	111
Driver's Licenses	732	9,213	8,873	1,072
Over & Short	991	9,754	9,754	991
Insufficient Check Clearing	(4,465)	984	4,670	(8,151)
Total Officer Accounts	36,061	599,894	589,312	46,643
Total Agency Funds	\$ 6,294,426	15,160,143	15,063,557	6,391,012