

MITCHELL COUNTY, KANSAS

DECEMBER 31, 2019



MITCHELL COUNTY, KANSAS

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December 31, 2019

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## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Mitchell County, Kansas  
Beloit, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Mitchell County, Kansas (the County) as of and for the year ended December 31, 2019, 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 the financial statement in accordance with the regulatory basis reporting provisions permitted in the Kansas Municipal Audit and Accounting Guide (KMAAG), as described in Note 1, to meet the financial reporting requirements of the State of Kansas, this includes determining the regulatory basis of accounting is an acceptable basis for preparing the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and KMAAG. Those standards require that 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 the auditors' 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 the accounting policies used and the reasonableness of significant 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 the County on the basis of the financial reporting provisions permitted in KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

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

#### Unmodified Opinion on Regulatory Basis of Accounting


In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG, described in Note 1.

#### Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2019 fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the schedule of receipts and disbursements - agency funds – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for analysis and are not a required part of the 2019 basic financial statement; however they are required to be presented under the provisions in KMAAG. 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 2019 basic financial statement. The 2019 information has been subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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 the County, as of and for the year ended December 31, 2018, not presented herein, and have issued our report thereon dated August 15, 2019, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link <http://admin.ks.gov/offices/chief-financial-officer/municipal-service>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019, (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas  
August 3, 2020

## MITCHELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS  
For Year Ended December 31, 2019

Page 1 of 3

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 2,317,075	\$ 4,650,968	\$ 4,225,785	\$ 2,742,258	\$ 76,766	\$ 2,819,024
Special Purpose Funds						
Road and Bridge	170,897	3,149,478	3,074,131	246,244	-	246,244
Special Bridge	18,081	185,088	185,517	17,652	-	17,652
Noxious Weed	109,309	252,777	245,148	116,938	-	116,938
Noxious Weed Capital Outlay	183,442	50,000	-	233,442	-	233,442
Ambulance Service	385,821	1,380,874	1,438,079	328,616	3,601	332,217
Ambulance Special Equipment	400,505	100,000	52,608	447,897	-	447,897
Conservation	1,100	25,740	26,000	840	-	840
Services for Elderly	6,541	138,741	140,506	4,776	-	4,776
Hospital Maintenance	8,579	185,031	187,347	6,263	-	6,263
Fair Building	1,243	25,676	26,000	919	-	919
County Health	135,839	1,046,920	1,048,603	134,156	7,418	141,574
County Health Capital Outlay	216,231	40,000	-	256,231	-	256,231
Mental Health	-	51,451	51,451	-	-	-
Mental Retardation	-	52,990	52,990	-	-	-
Election Expense	4,105	38,980	33,086	9,999	-	9,999
Employee Benefits	2,565	29,724	32,289	-	-	-
Historical Museum	2,722	59,229	60,000	1,951	-	1,951
Special Reappraisal	60,371	299,684	318,645	41,410	105	41,515
Special Reappraisal Equipment	129,275	12,000	-	141,275	-	141,275
Alcohol Treatment	-	11,320	11,320	-	-	-
911	1,514	-	-	1,514	-	1,514
Emergency 911	9,562	8	-	9,570	-	9,570
Mitchell 911	21,002	55,047	46,872	29,177	-	29,177
Courthouse Technology	75,297	50,000	15,640	109,657	-	109,657

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

## MITCHELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS  
For Year Ended December 31, 2019

Page 2 of 3

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (continued)						
Courthouse Renovation	\$ 310,199	\$ -	\$ 900	\$ 309,299	\$ -	\$ 309,299
Election Technology	769	10,000	-	10,769	-	10,769
Transient Guest Tax	-	18,868	18,868	-	-	-
Special Highway Improvement	1,243,183	385,600	40,519	1,588,264	-	1,588,264
Special Equipment and Machinery	807,928	345,057	257,747	895,238	-	895,238
Special Road and Bridge	1,304,298	70,000	-	1,374,298	-	1,374,298
Ambulance Capital Outlay	64,374	50,000	-	114,374	-	114,374
Rescue Squad Capital Outlay	40,000	20,000	-	60,000	-	60,000
Crime Victims Restitution	13,540	-	-	13,540	-	13,540
Treasurer and Register of Deeds Office	21,232	-	11,202	10,030	-	10,030
Special Motor Vehicle	107,164	2,752,230	2,761,434	97,960	-	97,960
Concealed Weapon Permit	12,566	551	-	13,117	-	13,117
Registered Offender	16,520	1,540	-	18,060	-	18,060
Drug Seizure	11,551	1,704	9,500	3,755	-	3,755
County Clerk Technology	6,395	2,092	-	8,487	-	8,487
Register of Deeds Technology	92,413	8,366	-	100,779	-	100,779
County Treasurer Technology	7,861	2,092	-	9,953	-	9,953
Worthless Check Assessment	13,836	280	-	14,116	-	14,116
Prosecuting Attorney Training	5,238	661	359	5,540	-	5,540
Trust Funds						
Carol Fleming Reward Fund	-	8,627	-	8,627	-	8,627
County Health Memorial Fund	-	4,280	-	4,280	-	4,280
Bond and Interest Fund						
Public Building Commission - Bond and Interest	-	1,012,500	1,012,500	-	-	-
Business Fund						
Solid Waste	12,713	400,250	265,274	147,689	5,162	152,851
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 8,352,856</u>	<u>\$ 16,986,424</u>	<u>\$ 15,650,320</u>	<u>\$ 9,688,960</u>	<u>\$ 93,052</u>	<u>\$ 9,782,012</u>

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



## MITCHELL COUNTY, KANSAS

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

For Year Ended December 31, 2019

Page 3 of 3

## COMPOSITION OF CASH

Checking accounts	\$ 624,839
Money Market accounts	18,496,637
Certificates of deposit	2,029,850
Cash and cash items	<u>376,819</u>

21,528,145

## Other accounts

Jail Commissary - Checking	36,718
District Court - Checking	5,705
District Court Law Library - Checking	1,330
Motor Vehicle Special - Checking	97,960
ACH Deposit - MMA	<u>-</u>

141,713

## TOTAL CASH

21,669,858

## AGENCY FUNDS PER SCHEDULE 3

(11,887,846)

## TOTAL FINANCIAL REPORTING ENTITY

\$ 9,782,012

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

MITCHELL COUNTY, KANSAS  
NOTES TO THE FINANCIAL STATEMENT  
December 31, 2019

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Mitchell County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls and its related municipal entity, the Mitchell County Public Building Commission, but does not include the related municipal entity, the Mitchell County Hospital.

Mitchell County Public Building Commission

The Mitchell County Public Building Commission (MCPBC) was established to benefit the County and other Kansas governmental entities and is governed by a separate seven-member board, appointed by the Mitchell County Board of County Commissioners. The MCPBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by any Kansas governmental entity. The MCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the MCPBC lease. The MCPBC has no power to levy taxes, and revenue bonds issued by the MCPBC are not included in any legal debt limitations of the operating governmental entity. The MCPBC does not issue a separate financial statement, as it has only one fund that is reflected in this financial statement.

Mitchell County Hospital

The Mitchell County Hospital Board operates the Mitchell County Hospital (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Fund 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.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds were utilized in recording the financial activities of the County for the year of 2019:

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

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

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

Bond and Interest Fund – used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Business Fund – funds financed in whole or in part by fees charged to users for the goods or services.

Agency Funds – used to account for assets held by the government as an agent or in a custodial capacity.

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

The regulatory basis of accounting provisions in the Kansas Municipal Audit and Accounting Guide (KMAAG) 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 reporting the changes in unencumbered cash and investments of a fund resulting from the 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 regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

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

#### 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 fund, and business fund. 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 1.
2. Publication in the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

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 budgets were amended for the year ended December 31, 2019.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, 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 County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

#### Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. Only one-half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the county funds after January 1 and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

#### Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

#### Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

K.S.A. 12-1675 authorizes the County to invest monies in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the United States government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years, and the Kansas Municipal Investment Pool.

#### Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid 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.

### NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### Compliance with Kansas Statutes

Expenditures of the Employee Benefits Fund exceeded their adopted budget and allowable reimbursed expense credits by \$32,289 for the year ended December 31, 2019, a violation of K.S.A. 79-2935, the budget law.

Management was not aware of any other material statutory violations.

### NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. The statutes specify the type of deposits and investments as well as the securing of those 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 County is located 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 Federal Deposit Insurance Corporation (FDIC) coverage.

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 (KMIP). The County has no investment policy that would further limit its investment choices.

#### Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

#### 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 FDIC 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 or deposit guaranty bonds coverage.

At December 31, 2019, the County's carrying amount of deposits was \$21,293,039 and the bank balance was \$22,082,028. The bank balance was held by four banks, with one bank holding 89% of the total bank balance, resulting in a concentration of credit risk. Of the bank balance, \$2,423,032 is covered by FDIC insurance and \$19,658,996 was collateralized with securities held by the pledging financial institutions' agents in the County's name. At December 31, 2019, \$1,140,152 of the FDIC insurance coverage was through the Certificate of Deposit Account Registry Service.

#### 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 limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County is allowed to invest in funds in U.S. obligations, KMIP, and temporary notes of the County. At year end, the County had no such investments.

#### Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. 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. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area and monies in KMIP are diverse according to the policies of the investment pool.

## NOTE 4—LEASES

Mitchell County Hospital

The County receives rental payments from the Mitchell County Hospital for the repayment of revenue bonds, which were used for hospital improvements. During the year ended December 31, 2019, the County received rental payments in the amount of \$1,012,500.

Future minimum rentals receivable on the lease in the aggregate and for each of the next five years are as follows:

<u>Year</u>	<u>Rentals</u>
2020	\$ 944,125
2021	948,825
2022	945,875
2023	942,325
2024	948,025
Thereafter	3,694,375
	<u>\$ 8,423,550</u>

## NOTE 5—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following issues:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
Revenue bonds				
Mitchell County Public Building Commission				
Series 2014 Refunding Hospital Improvement	2.00%-3.75%	05/31/14	\$ 6,015,000	03/01/29
Series 2016 Refunding Hospital Improvement	3.00%	08/01/16	3,815,000	03/01/29
Capital leases				
1 Sheriff patrol vehicle	2.69%	06/05/17	29,736	06/05/20
1 Sheriff patrol vehicle	2.69%	06/05/18	36,857	06/05/21
Ambulance	3.41%	10/01/18	172,155	01/05/23

All equipment and building improvements under capital leases have been pledged to secure the payment of those leases.



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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bonds					
Mitchell County Public Building Commission					
Series 2009 Refunding Hospital Improvement	\$ 4,290,000	\$ -	\$ 460,000	\$ 3,830,000	\$ 122,850
Series 2016 Refunding Hospital Improvement	3,815,000	-	320,000	3,495,000	109,650
Total Revenue Bonds	8,105,000	-	780,000	7,325,000	232,500
Capital Leases					
1 Sheriff patrol vehicle	20,086	-	9,910	10,176	540
1 Sheriff patrol vehicle	36,857	-	11,879	24,978	1,249
Ambulance	172,155	-	35,580	136,575	1,563
Total Capital Leases	229,098	-	57,369	171,729	3,352
Total Debt	\$ 8,334,098	\$ -	\$ 837,369	\$ 7,496,729	\$ 235,852

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

Revenue Bonds	Principal	Interest
2020	\$ 730,000	\$ 214,125
2021	755,000	193,825
2022	775,000	170,875
2023	795,000	147,325
2024	825,000	123,025
2025-2029	3,445,000	249,375
	<u>\$ 7,325,000</u>	<u>\$ 1,098,550</u>

Capital Leases	Principal	Interest
2020	\$ 54,883	\$ 5,838
2021	46,237	4,036
2022	34,706	2,438
2023	35,903	1,240
2024	-	-
	<u>\$ 171,729</u>	<u>\$ 13,552</u>

#### NOTE 6—CONDUIT DEBT OBLIGATIONS

The County is authorized to issue Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the facilities transfers to the private-sector entity served by the bond issuance. The County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County in the accompanying financial statement.

Outstanding Industrial Revenue Bonds at December 31, 2019, included the following:

Entity	Issue Date	Maturity Date	Amount
AGCO Corporation	12/18/14	12/31/24	<u>\$ 16,600,000</u>

#### NOTE 7—DEFINED BENEFIT PENSION PLAN

##### Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and supplementary information. KPERS' financial statements are included in the 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. 79-49,210 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 establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or 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.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3, be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.89% for the year ended December 31, 2019. Contributions to the pension plan from the County for KPERS were \$378,848 for the year ended December 31, 2019.

#### Net Pension Liability

At December 31, 2019, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$2,848,082. The net pension liability was measured as of June 30, 2019, and the total pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under KMAAG does not recognize long-term debt, this liability is not reported in the 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 in the Plan Description paragraph.

#### **NOTE 8—DEFERRED COMPENSATION PLAN**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section (IRC) 457. The Plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is payable to employees upon termination, retirement, death, or unforeseeable emergency.

#### **NOTE 9—OTHER LONG-TERM LIABILITIES**

##### Compensated Absences

All employees of the County, except temporary employees accumulate vacation leave at varying rates depending on their years of service and their position. An employee can carry over to the new year varying amounts of accumulated vacation leave. Employees are paid for accumulated vacation leave upon termination or retirement, up to a maximum of 30 days.

All employees of the County, except temporary employees accumulate sick leave at one day per month. There is no limit on the amount of sick leave, which can be accumulated. This time can be used only for illnesses and is not paid out to employees when they leave or retire.

The costs of accumulated vacation leave are not recorded in the financial statement at the time the benefits are earned by the employee. The estimated liability for accumulated vacation leave as of December 31, 2019, is \$239,651.

##### Other Post-Employment Benefits – Group Health Insurance

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 local government is subsidizing the retirees because each participant is charged a level 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 government 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 government under this program.

#### Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability 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 was set at 1% for the year ended December 31, 2019.

#### NOTE 10—INTERFUND TRANSFERS

Interfund transfers for the County during 2019 were as follows:

From Fund	To Fund	Authority	Amount
Special Motor Vehicle	General	K.S.A. 8-145	\$ 78,682
General	Road and Bridge	K.S.A. 12-196	120,000
General	Solid Waste	Budget	150,000
General	Courthouse Technology	K.S.A. 19-119	50,000
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	300,000
Road and Bridge	Special Equipment and Machinery	K.S.A. 68-141g	250,000
Road and Bridge	Special Road and Bridge	K.S.A. 19-120	70,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	50,000
Ambulance Service	Ambulance Special Equipment	K.S.A. 12-110d	100,000
Ambulance Service	Ambulance Capital Outlay	K.S.A. 19-119	50,000
Ambulance Service	Rescue Squad Capital Outlay	K.S.A. 19-119	20,000
County Health	County Health Memorial	Resolution	4,280
County Health	County Health Capital Outlay	K.S.A. 65-204	40,000
Election Expense	Election Technology	K.S.A. 19-119	10,000
Special Reappraisal	Special Reappraisal Equipment	K.S.A. 19-119	12,000

#### NOTE 11—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain general and workers' compensation insurance at a cost it considered economically justifiable. For this reason the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk-pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provide that they will be self-sustaining through member premiums, and KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

The County continues to carry commercial insurance for all other risks of loss, including various property and liability coverage as well as health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years and there were no significant reductions in coverage during the past fiscal year.

## NOTE 12—COMMITMENTS AND CONTINGENCIES

### Grant Program Involvement

The County participates in various federal or state grant programs from year to year. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement that may arise as a result of audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

### Litigation

The County may be subject to various legal actions, pending or in process, for tax appeals, property damage, or other claims. Any estimate of the ultimate outcome and liability that might result from these matters cannot be reasonably determined.

### Property Tax Refund

On May 12, 2014, the County signed an agreement to refund property taxes that were overpaid by a taxpayer for previous years. The refund in the amount of \$231,029 is to be repaid over a ten-year period. Total payments for the year ended December 31, 2019, were \$23,103. The remaining balance as of December 31, 2019, is \$92,411.

### Neighborhood Revitalization

The County has a Neighborhood Revitalization Plan in effect. The tax rebate is based on the increase of appraised value as a result of improvements made. For the year ended December 31, 2019, the County's share of the tax rebates totaled \$345,139.

## NOTE 13—SUBSEQUENT EVENTS

On March 11, 2020, the World Health Organization declared the COVID-19 outbreak a pandemic, which resulted in federal, state, and local governments to implement restrictions and mitigation measures to slow the spread of the virus. The extent of COVID-19's effect on the County's operational and financial performance will depend on the duration and severity of the pandemic. At this time, the effect of these uncertainties to the County cannot be reasonably estimated, but could have a material adverse impact on the County's operations, receipts, expenditures, and cash balances.

MITCHELL COUNTY, KANSAS  
SUMMARY OF EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2019

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 5,297,562	\$ -	\$ 5,297,562	\$ 4,225,785	\$ (1,071,777)
Special Purpose Funds					
Road and Bridge	3,078,277	92,314	3,170,591	3,074,131	(96,460)
Special Bridge	186,377	-	186,377	185,517	(860)
Noxious Weed	351,194	-	351,194	245,148	(106,046)
Noxious Weed Capital Outlay	128,442	-	128,442	-	(128,442)
Ambulance Service	1,492,660	-	1,492,660	1,438,079	(54,581)
Ambulance Special Equipment	245,000	-	245,000	52,608	(192,392)
Conservation	26,000	-	26,000	26,000	-
Services for Elderly	140,506	-	140,506	140,506	-
Hospital Maintenance	187,347	-	187,347	187,347	-
Fair Building	26,000	-	26,000	26,000	-
County Health	874,972	232,924	1,107,896	1,048,603	(59,293)
County Health Capital Outlay	176,231	-	176,231	-	(176,231)
Mental Health	50,968	-	50,968	51,451	483 *
Mental Retardation	52,522	-	52,522	52,990	468 *
Election Expense	40,500	-	40,500	33,086	(7,414)
Employee Benefits	-	-	-	32,289	32,289
Historical Museum	60,000	-	60,000	60,000	-
Special Reappraisal	325,200	-	325,200	318,645	(6,555)
Special Reappraisal Equipment	105,000	-	105,000	-	(105,000)
Alcohol Treatment	18,713	-	18,713	11,320	(7,393)
911	1,514	-	1,514	-	(1,514)
Emergency 911	8,114	-	8,114	-	(8,114)
Mitchell 911	50,492	-	50,492	46,872	(3,620)
Courthouse Technology	35,339	-	35,339	15,640	(19,699)
Courthouse Renovation	346,737	-	346,737	900	(345,837)
Election Technology	11,963	-	11,963	-	(11,963)
Transient Guest Tax	17,000	-	17,000	18,868	1,868
Business Fund					
Solid Waste	509,768	-	509,768	265,274	(244,494)

\* Not subject to budget law limitations.



## MITCHELL COUNTY, KANSAS

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-1  
Page 1 of 4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes	\$ 3,928,426	\$ 4,424,311	\$ 4,242,636	\$ 181,675
Licenses and fees	87,955	73,381	43,000	30,381
Use of money	38,466	45,279	17,000	28,279
Grants	3,694	-	-	-
Other	14,107	29,315	-	29,315
Transfers in	119,935	78,682	30,000	48,682
TOTAL RECEIPTS	<u>4,192,583</u>	<u>4,650,968</u>	<u>\$ 4,332,636</u>	<u>\$ 318,332</u>
EXPENDITURES				
County Commission	150,775	134,824	\$ 142,205	\$ (7,381)
County Clerk	219,292	220,580	217,576	3,004
County Treasurer	278,434	323,040	462,035	(138,995)
County Attorney	292,345	339,016	310,891	28,125
Register of Deeds	132,223	131,068	181,155	(50,087)
Sheriff	1,454,157	1,592,778	1,982,258	(389,480)
Clerk of District Court	110,174	90,187	116,750	(26,563)
Courthouse (general expenses)	273,914	289,495	448,531	(159,036)
Dispatcher	400,926	483,297	430,181	53,116
Emergency management	76,645	79,955	105,212	(25,257)
GIS	73,785	76,348	82,057	(5,709)
Information technology	40,067	40,070	41,700	(1,630)
Appropriations	76,565	81,861	84,561	(2,700)
Transfers out	270,000	320,000	430,000	(110,000)
Other	23,206	23,266	262,450	(239,184)
TOTAL EXPENDITURES	<u>3,872,508</u>	<u>4,225,785</u>	<u>\$ 5,297,562</u>	<u>\$ (1,071,777)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	320,075	425,183		
UNENCUMBERED CASH, BEGINNING	<u>1,997,000</u>	<u>2,317,075</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 2,317,075</u>	<u>\$ 2,742,258</u>		

## MITCHELL COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-1  
 Page 2 of 4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>TAXES</b>				
Ad valorem property tax	\$ 3,007,899	\$ 3,520,627	\$ 3,470,703	\$ 49,924
Delinquent tax	39,743	26,593	-	26,593
Interest and charges on delinquent taxes	34,860	38,402	10,000	28,402
Motor vehicle tax	287,244	280,361	317,827	(37,466)
Commercial vehicle fees	29,540	29,849	32,060	(2,211)
Recreational vehicle tax	4,708	4,555	4,705	(150)
16/20M vehicle tax	31,870	31,939	31,957	(18)
Watercraft tax	3,808	3,682	3,609	73
County-wide sales tax	587,864	590,713	500,000	90,713
Intangible tax	22,730	24,038	4,958	19,080
Neighborhood revitalization	(121,840)	(126,448)	(133,183)	6,735
<b>TOTAL TAXES</b>	<b>3,928,426</b>	<b>4,424,311</b>	<b>4,242,636</b>	<b>181,675</b>
<b>LICENSES AND FEES</b>				
Mortgage registration fees	17,153	-	-	-
Officers' fees	67,457	70,275	40,000	30,275
Diversion fees	3,345	3,106	3,000	106
<b>TOTAL LICENSES AND FEES</b>	<b>87,955</b>	<b>73,381</b>	<b>43,000</b>	<b>30,381</b>
<b>USE OF MONEY</b>				
Interest on investments	38,466	45,279	17,000	28,279
<b>GRANTS</b>	<b>3,694</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER</b>	<b>14,107</b>	<b>29,315</b>	<b>-</b>	<b>29,315</b>
<b>TRANSFERS IN</b>				
Transfer from:				
Special Motor Vehicle Fund	76,359	78,682	30,000	48,682
Employee Benefits Fund	43,576	-	-	-
<b>TOTAL TRANSFERS IN</b>	<b>119,935</b>	<b>78,682</b>	<b>30,000</b>	<b>48,682</b>
<b>TOTAL RECEIPTS</b>	<b>\$ 4,192,583</b>	<b>\$ 4,650,968</b>	<b>\$ 4,332,636</b>	<b>\$ 318,332</b>

## MITCHELL COUNTY, KANSAS

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For Year Ended December 31, 2019  
(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-1  
Page 3 of 4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COUNTY COMMISSION				
Personal services	\$ 68,692	\$ 68,067	\$ 67,565	\$ 502
Contractual services	15,201	15,699	10,000	5,699
Employee benefits - health insurance	54,993	38,944	55,290	(16,346)
Employee benefits	11,889	12,114	9,350	2,764
TOTAL COUNTY COMMISSION	150,775	134,824	142,205	(7,381)
COUNTY CLERK				
Personal services	122,483	119,328	131,140	(11,812)
Contractual services	26,452	23,276	10,875	12,401
Commodities	2,741	1,683	8,000	(6,317)
Capital outlay	-	-	2,500	(2,500)
Employee benefits - health insurance	46,568	55,072	42,228	12,844
Employee benefits	21,048	21,221	22,833	(1,612)
TOTAL COUNTY CLERK	219,292	220,580	217,576	3,004
COUNTY TREASURER				
Personal services	162,349	177,454	206,958	(29,504)
Contractual services	8,256	10,548	10,000	548
Commodities	4,759	5,078	7,000	(1,922)
Capital outlay	-	-	70,000	(70,000)
Employee benefits - health insurance	74,754	98,468	125,000	(26,532)
Employee benefits	28,316	31,492	43,077	(11,585)
TOTAL COUNTY TREASURER	278,434	323,040	462,035	(138,995)
COUNTY ATTORNEY				
Personal services	174,709	201,315	173,626	27,689
Contractual services	26,266	48,891	40,000	8,891
Commodities	9,541	5,926	18,000	(12,074)
Employee benefits - health insurance	51,150	51,574	49,596	1,978
Employee benefits	30,679	31,310	29,669	1,641
TOTAL COUNTY ATTORNEY	292,345	339,016	310,891	28,125
REGISTER OF DEEDS				
Personal services	67,390	67,156	77,884	(10,728)
Contractual services	4,555	5,332	29,773	(24,441)
Commodities	4,353	883	8,390	(7,507)
Capital outlay	5,228	2,770	10,000	(7,230)
Escrow	44	140	-	140
Employee benefits - health insurance	39,229	43,065	42,504	561
Employee benefits	11,424	11,722	12,604	(882)
TOTAL REGISTER OF DEEDS	132,223	131,068	181,155	(50,087)
SHERIFF				
Personal services	803,336	872,515	885,672	(13,157)
Contractual services	148,823	156,155	198,419	(42,264)
Commodities	251,747	223,865	375,688	(151,823)
Capital outlay	91,864	85,344	159,444	(74,100)
Employee benefits - health insurance	313,947	337,218	358,101	(20,883)
Employee benefits	148,505	156,639	170,524	(13,885)
Reimbursements	(304,065)	(238,958)	(165,590)	(73,368)
TOTAL SHERIFF	1,454,157	1,592,778	1,982,258	(389,480)
CLERK OF DISTRICT COURT				
Contractual services	113,941	92,949	112,200	(19,251)
Commodities	6,631	7,464	7,000	464
Capital outlay	-	-	5,550	(5,550)
Reimbursements	(10,398)	(10,226)	(8,000)	(2,226)
TOTAL CLERK OF DISTRICT COURT	110,174	90,187	116,750	(26,563)

## MITCHELL COUNTY, KANSAS

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2019  
(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-1  
Page 4 of 4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COURTHOUSE (GENERAL EXPENSES)				
Personal services	\$ 72,626	\$ 64,856	\$ 73,704	\$ (8,848)
Contractual services	142,162	148,896	165,400	(16,504)
Commodities	30,202	29,737	40,000	(10,263)
Employee benefits - health insurance	15,647	12,875	20,400	(7,525)
Employee benefits	13,277	32,391	15,527	16,864
Capital outlay	-	-	130,000	(130,000)
Planning board	-	740	3,500	(2,760)
TOTAL COURTHOUSE (GENERAL EXPENSES)	273,914	289,495	448,531	(159,036)
DISPATCHER				
Personal services	223,022	230,351	217,969	12,382
Contractual services	46,315	54,758	62,400	(7,642)
Commodities	17,169	21,024	10,700	10,324
Capital outlay	9,005	53,991	22,300	31,691
Employee benefits - health insurance	70,193	85,112	81,468	3,644
Employee benefits	37,662	40,220	38,344	1,876
Reimbursements	(2,440)	(2,159)	(3,000)	841
TOTAL DISPATCHER	400,926	483,297	430,181	53,116
EMERGENCY MANAGEMENT				
Personal services	40,284	44,195	45,853	(1,658)
Contractual services	4,062	5,798	10,000	(4,202)
Commodities	4,482	5,221	5,260	(39)
Capital outlay	3,589	-	2,100	(2,100)
Employee benefits - health insurance	14,918	16,794	20,493	(3,699)
Employee benefits	9,310	7,947	21,506	(13,559)
TOTAL EMERGENCY MANAGEMENT	76,645	79,955	105,212	(25,257)
GIS				
Personal services	41,555	41,555	42,230	(675)
Contractual services	1,988	1,958	6,515	(4,557)
Commodities	-	571	750	(179)
Capital outlay	-	-	-	-
Employee benefits - health insurance	23,344	26,408	25,380	1,028
Employee benefits	7,294	7,482	7,182	300
Reimbursements	(396)	(1,626)	-	(1,626)
TOTAL GIS	73,785	76,348	82,057	(5,709)
INFORMATION TECHNOLOGY				
Personal services	37,200	37,200	37,000	200
Employee benefits	2,867	2,870	4,700	(1,830)
TOTAL INFORMATION TECHNOLOGY	40,067	40,070	41,700	(1,630)
APPROPRIATIONS				
Juvenile Detention	7,724	8,470	10,000	(1,530)
CASA	12,000	12,000	12,000	-
Senior Care Act	3,499	17,520	2,830	14,690
Area Agency on Aging - health insurance	11,667	-	15,860	(15,860)
Economic Development	41,675	43,871	43,871	-
TOTAL APPROPRIATIONS	76,565	81,861	84,561	(2,700)
TRANSFERS OUT				
Transfer to:				
Road and Bridge Fund - sales tax	120,000	120,000	120,000	-
Courthouse Technology Fund	50,000	50,000	10,000	40,000
Solid Waste Fund	-	150,000	150,000	-
Courthouse Renovation Fund	100,000	-	150,000	(150,000)
TOTAL TRANSFERS OUT	270,000	320,000	430,000	(110,000)
OTHER				
Coop repayment	23,103	23,103	25,000	(1,897)
Grant expenditures	103	163	-	163
Reserve for future period	-	-	237,450	(237,450)
TOTAL OTHER	23,206	23,266	262,450	(239,184)
TOTAL EXPENDITURES	\$ 3,872,508	\$ 4,225,785	\$ 5,297,562	\$ (1,071,777)

## MITCHELL COUNTY, KANSAS

ROAD AND BRIDGE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Ad valorem property tax	\$ 2,242,070	\$ 2,223,463	\$ 2,191,935	\$ 31,528
Delinquent tax	29,004	19,264	-	19,264
Motor vehicle tax	213,406	209,214	236,909	(27,695)
Commercial vehicle fees	22,084	22,258	23,899	(1,641)
Recreational vehicle tax	3,504	3,401	3,508	(107)
16/20M vehicle tax	22,865	23,981	23,821	160
Watercraft tax	2,859	2,745	2,691	54
Neighborhood revitalization	(121,455)	(103,117)	(100,190)	(2,927)
Special City County Highway tax	400,620	404,256	399,798	4,458
In lieu of taxes - United States government	66,896	68,378	60,000	8,378
Reimbursements	110,434	152,314	60,000	92,314
Miscellaneous	1,928	3,321	-	3,321
Transfer from - General Fund - sales tax	120,000	120,000	120,000	-
<b>TOTAL RECEIPTS</b>	<b>3,114,215</b>	<b>3,149,478</b>	<b>\$ 3,022,371</b>	<b>\$ 127,107</b>
<b>EXPENDITURES</b>				
Personal services	665,736	677,977	\$ 752,200	\$ (74,223)
Contractual services	160,497	146,985	161,500	(14,515)
Commodities	1,067,517	1,032,924	1,425,000	(392,076)
Capital outlay	94,841	134,241	250,000	(115,759)
Employee benefits - health insurance	293,652	339,889	320,580	19,309
Employee benefits	116,534	122,115	143,997	(21,882)
Transfer to:				
Special Road and Bridge Fund	250,000	70,000	-	70,000
Special Highway Improvement Fund	275,000	300,000	-	300,000
Special Equipment and Machinery Fund	175,000	250,000	25,000	225,000
<b>TOTAL EXPENDITURES</b>	<b>3,098,777</b>	<b>3,074,131</b>	<b>3,078,277</b>	<b>(4,146)</b>
Adjustments for qualifying budget credits	-	-	92,314	(92,314)
<b>TOTAL FOR COMPARISON</b>	<b>3,098,777</b>	<b>3,074,131</b>	<b>\$ 3,170,591</b>	<b>\$ (96,460)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>15,438</b>	<b>75,347</b>		
<b>UNENCUMBERED CASH, BEGINNING</b>	<b>155,459</b>	<b>170,897</b>		
<b>UNENCUMBERED CASH, ENDING</b>	<b>\$ 170,897</b>	<b>\$ 246,244</b>		

## MITCHELL COUNTY, KANSAS

SPECIAL BRIDGE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 77,094	\$ 172,725	\$ 170,221	\$ 2,504
Delinquent tax	1,826	890	-	890
Motor vehicle tax	14,138	8,832	8,143	689
Commercial vehicle fees	1,478	807	821	(14)
Recreational vehicle tax	233	143	121	22
16/20M vehicle tax	1,424	1,616	819	797
Watercraft tax	193	94	92	2
Neighborhood revitalization	(4,176)	(8,010)	(6,575)	(1,435)
Reimbursements	-	7,991	-	7,991
TOTAL RECEIPTS	92,210	185,088	<u>\$ 173,642</u>	<u>\$ 11,446</u>
EXPENDITURES				
Construction and reconstruction	<u>159,136</u>	<u>185,517</u>	<u>\$ 186,377</u>	<u>\$ (860)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(66,926)	(429)		
UNENCUMBERED CASH, BEGINNING	<u>85,007</u>	<u>18,081</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 18,081</u>	<u>\$ 17,652</u>		



## MITCHELL COUNTY, KANSAS

NOXIOUS WEED FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 240,963	\$ 127,080	\$ 125,212	\$ 1,868
Delinquent tax	2,466	1,830	-	1,830
Motor vehicle tax	17,414	21,647	25,459	(3,812)
Commercial vehicle fees	1,919	2,371	2,568	(197)
Recreational vehicle tax	291	352	377	(25)
16/20M vehicle tax	1,159	2,172	2,560	(388)
Watercraft tax	258	295	289	6
Neighborhood revitalization	(13,053)	(5,894)	(5,723)	(171)
Reimbursements and chemical sales	84,860	102,924	153,864	(50,940)
TOTAL RECEIPTS	<u>336,277</u>	<u>252,777</u>	<u>\$ 304,606</u>	<u>\$ (51,829)</u>
EXPENDITURES				
Personal services	60,785	62,993	\$ 72,266	\$ (9,273)
Contractual services	10,145	10,359	9,525	834
Commodities	126,075	91,317	228,492	(137,175)
Capital outlay	-	-	8,000	(8,000)
Employee benefits - health insurance	15,765	19,380	19,324	56
Employee benefits	11,000	11,099	13,587	(2,488)
Transfer to - Noxious Weed Capital Outlay Fund	50,000	50,000	-	50,000
TOTAL EXPENDITURES	<u>273,770</u>	<u>245,148</u>	<u>\$ 351,194</u>	<u>\$ (106,046)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	62,507	7,629		
UNENCUMBERED CASH, BEGINNING	<u>46,802</u>	<u>109,309</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 109,309</u>	<u>\$ 116,938</u>		

## MITCHELL COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - Noxious Weed Fund	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	50,000	50,000	<u>\$ -</u>	<u>\$ 50,000</u>
EXPENDITURES				
Capital outlay	-	-	<u>\$ 128,442</u>	<u>\$ (128,442)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	50,000	50,000		
UNENCUMBERED CASH, BEGINNING	<u>133,442</u>	<u>183,442</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 183,442</u>	<u>\$ 233,442</u>		

## MITCHELL COUNTY, KANSAS

AMBULANCE SERVICE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Ad valorem property tax	\$ 1,136,016	\$ 978,600	\$ 964,691	\$ 13,909
Delinquent tax	13,614	9,437	-	9,437
Motor vehicle tax	102,033	103,433	120,034	(16,601)
Commercial vehicle fees	10,255	11,213	12,109	(896)
Recreational vehicle tax	1,662	1,683	1,777	(94)
16/20M vehicle tax	12,762	10,908	12,069	(1,161)
Watercraft tax	1,302	1,391	1,363	28
Neighborhood revitalization	(61,539)	(45,384)	(44,437)	(947)
Ambulance runs and reimbursements	290,083	301,802	250,000	51,802
Other	7,756	7,791	-	7,791
<b>TOTAL RECEIPTS</b>	<u>1,513,944</u>	<u>1,380,874</u>	<u>\$ 1,317,606</u>	<u>\$ 63,268</u>
<b>EXPENDITURES</b>				
Personal services	652,932	664,766	\$ 683,717	\$ (18,951)
Contractual services	72,647	85,045	95,000	(9,955)
Commodities	83,528	94,092	105,400	(11,308)
Capital outlay	-	38,026	85,600	(47,574)
Employee benefits - health insurance	220,351	259,803	314,601	(54,798)
Employee benefits	118,869	115,030	146,102	(31,072)
Transfer to:				
Ambulance Special Equipment Fund	100,000	100,000	20,000	80,000
Ambulance Capital Outlay Fund	50,000	50,000	-	50,000
Rescue Squad				
Personal services	5,272	3,980	12,240	(8,260)
Contractual services	300	2,852	5,000	(2,148)
Commodities	2,414	4,485	5,000	(515)
Capital outlay	-	-	-	-
Water rescue team	-	-	-	-
Transfer to - Rescue Squad Capital Outlay Fund	20,000	20,000	20,000	-
<b>TOTAL EXPENDITURES</b>	<u>1,326,313</u>	<u>1,438,079</u>	<u>\$ 1,492,660</u>	<u>\$ (54,581)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	187,631	(57,205)		
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>198,190</u>	<u>385,821</u>		
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 385,821</u>	<u>\$ 328,616</u>		

## MITCHELL COUNTY, KANSAS

AMBULANCE SPECIAL EQUIPMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - Ambulance Service Fund	\$ 100,000	\$ 100,000	<u>\$ 20,000</u>	<u>\$ 80,000</u>
EXPENDITURES				
Capital outlay	<u>-</u>	<u>52,608</u>	<u>\$ 245,000</u>	<u>\$ (192,392)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	100,000	47,392		
UNENCUMBERED CASH, BEGINNING	<u>300,505</u>	<u>400,505</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 400,505</u>	<u>\$ 447,897</u>		

## MITCHELL COUNTY, KANSAS

CONSERVATION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 23,973	\$ 23,860	\$ 23,500	\$ 360
Delinquent tax	314	208	-	208
Motor vehicle tax	2,305	2,225	2,529	(304)
Commercial vehicle fees	234	238	255	(17)
Recreational vehicle tax	38	36	37	(1)
16/20M vehicle tax	275	251	254	(3)
Watercraft tax	30	29	29	-
Neighborhood revitalization	(1,299)	(1,107)	(1,074)	(33)
TOTAL RECEIPTS	25,870	25,740	<u>\$ 25,530</u>	<u>\$ 210</u>
EXPENDITURES				
Appropriations	<u>26,000</u>	<u>26,000</u>	<u>\$ 26,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(130)	(260)		
UNENCUMBERED CASH, BEGINNING	<u>1,230</u>	<u>1,100</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,100</u>	<u>\$ 840</u>		

## MITCHELL COUNTY, KANSAS

SERVICES FOR ELDERLY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 123,150	\$ 129,500	\$ 127,666	\$ 1,834
Delinquent tax	1,564	1,063	-	1,063
Motor vehicle tax	11,417	11,370	12,994	(1,624)
Commercial vehicle fees	1,168	1,219	1,311	(92)
Recreational vehicle tax	187	185	192	(7)
16/20M vehicle tax	1,303	1,259	1,307	(48)
Watercraft tax	150	151	148	3
Neighborhood revitalization	(6,671)	(6,006)	(6,115)	109
TOTAL RECEIPTS	132,268	138,741	<u>\$ 137,503</u>	<u>\$ 1,238</u>
EXPENDITURES				
Appropriations	<u>132,754</u>	<u>140,506</u>	<u>\$ 140,506</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(486)	(1,765)		
UNENCUMBERED CASH, BEGINNING	<u>7,027</u>	<u>6,541</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 6,541</u>	<u>\$ 4,776</u>		



MITCHELL COUNTY, KANSAS  
HOSPITAL MAINTENANCE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2019  
(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 164,036	\$ 172,725	\$ 170,221	\$ 2,504
Delinquent tax	2,095	1,418	-	1,418
Motor vehicle tax	15,223	15,149	17,326	(2,177)
Commercial vehicle fees	1,558	1,624	1,748	(124)
Recreational vehicle tax	249	246	257	(11)
16/20M vehicle tax	1,737	1,678	1,742	(64)
Watercraft tax	200	201	197	4
Neighborhood revitalization	(8,886)	(8,010)	(8,153)	143
TOTAL RECEIPTS	176,212	185,031	<u>\$ 183,338</u>	<u>\$ 1,693</u>
EXPENDITURES				
Appropriations	<u>177,060</u>	<u>187,347</u>	<u>\$ 187,347</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(848)	(2,316)		
UNENCUMBERED CASH, BEGINNING	<u>9,427</u>	<u>8,579</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 8,579</u>	<u>\$ 6,263</u>		

## MITCHELL COUNTY, KANSAS

FAIR BUILDING FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-11

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 23,809	\$ 23,773	\$ 23,431	\$ 342
Delinquent tax	328	212	-	212
Motor vehicle tax	2,383	2,232	2,511	(279)
Commercial vehicle fees	242	237	253	(16)
Recreational vehicle tax	39	36	37	(1)
16/20M vehicle tax	282	260	252	8
Watercraft tax	31	29	29	-
Neighborhood revitalization	(1,290)	(1,103)	(1,071)	(32)
TOTAL RECEIPTS	25,824	25,676	<u>\$ 25,442</u>	<u>\$ 234</u>
EXPENDITURES				
Appropriations	<u>26,000</u>	<u>26,000</u>	<u>\$ 26,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(176)	(324)		
UNENCUMBERED CASH, BEGINNING	<u>1,419</u>	<u>1,243</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,243</u>	<u>\$ 919</u>		

## MITCHELL COUNTY, KANSAS

COUNTY HEALTH FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-12

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 460,660	\$ 405,358	\$ 399,544	\$ 5,814
Delinquent tax	4,374	3,654	-	3,654
Motor vehicle tax	27,781	39,727	48,669	(8,942)
Commercial vehicle fees	3,001	4,491	4,910	(419)
Recreational vehicle tax	462	648	721	(73)
16/20M vehicle tax	2,215	3,353	4,894	(1,541)
Watercraft tax	399	564	553	11
Neighborhood revitalization	(24,954)	(18,799)	(18,262)	(537)
Reimbursements and grants	445,100	607,924	375,000	232,924
TOTAL RECEIPTS	919,038	1,046,920	\$ 816,029	\$ 230,891
EXPENDITURES				
Personal services	352,842	355,685	\$ 383,504	\$ (27,819)
Contractual services	98,868	190,760	88,201	102,559
Commodities	137,165	196,839	162,000	34,839
Capital outlay	25,141	4,654	-	4,654
Employee benefits - health insurance	168,458	194,019	169,667	24,352
Employee benefits	61,613	62,366	66,600	(4,234)
Transfer to:				
County Health Capital Outlay Fund	-	40,000	-	40,000
County Health Memorial Fund	20,000	4,280	5,000	(720)
TOTAL EXPENDITURES	864,087	1,048,603	874,972	173,631
Adjustments for qualifying budget credits	-	-	232,924	(232,924)
TOTAL FOR COMPARISON	864,087	1,048,603	\$ 1,107,896	\$ (59,293)
RECEIPTS OVER (UNDER) EXPENDITURES	54,951	(1,683)		
UNENCUMBERED CASH, BEGINNING	80,888	135,839		
UNENCUMBERED CASH, ENDING	\$ 135,839	\$ 134,156		

## MITCHELL COUNTY, KANSAS

COUNTY HEALTH CAPITAL OUTLAY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-13

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - County Health Fund	\$ 20,000	\$ 40,000	<u>\$ 5,000</u>	<u>\$ 35,000</u>
EXPENDITURES				
Capital outlay	<u>-</u>	<u>-</u>	<u>\$ 176,231</u>	<u>\$ (176,231)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	20,000	40,000		
UNENCUMBERED CASH, BEGINNING	<u>196,231</u>	<u>216,231</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 216,231</u>	<u>\$ 256,231</u>		

## MITCHELL COUNTY, KANSAS

MENTAL HEALTH FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-14

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 43,841	\$ 48,152	\$ 47,456	\$ 696
Delinquent tax	609	396	-	396
Motor vehicle tax	4,361	4,104	4,629	(525)
Commercial vehicle fees	443	436	467	(31)
Recreational vehicle tax	71	67	69	(2)
16/20M vehicle tax	516	475	465	10
Watercraft tax	57	54	53	1
Neighborhood revitalization	(2,375)	(2,233)	(2,171)	(62)
TOTAL RECEIPTS	47,523	51,451	<u>\$ 50,968</u>	<u>\$ 483</u>
EXPENDITURES				
Appropriations	<u>47,523</u>	<u>51,451</u>	<u>\$ 50,968</u>	<u>\$ 483 *</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ -</u>		

\* Not subject to budget law limitation.

## MITCHELL COUNTY, KANSAS

MENTAL RETARDATION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-15

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 48,275	\$ 49,189	\$ 48,486	\$ 703
Delinquent tax	667	431	-	431
Motor vehicle tax	4,802	4,517	5,095	(578)
Commercial vehicle fees	487	480	514	(34)
Recreational vehicle tax	79	73	75	(2)
16/20M vehicle tax	572	522	512	10
Watercraft tax	62	59	58	1
Neighborhood revitalization	(2,615)	(2,281)	(2,218)	(63)
TOTAL RECEIPTS	52,329	52,990	<u>\$ 52,522</u>	<u>\$ 468</u>
EXPENDITURES				
Appropriations	<u>52,329</u>	<u>52,990</u>	<u>\$ 52,522</u>	<u>\$ 468 *</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ -</u>		

\* Not subject to budget law limitation.

## MITCHELL COUNTY, KANSAS

ELECTION EXPENSE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-16

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 38,751	\$ 35,703	\$ 35,140	\$ 563
Delinquent tax	422	321	-	321
Motor vehicle tax	3,050	3,426	4,091	(665)
Commercial vehicle fees	305	380	413	(33)
Recreational vehicle tax	50	56	61	(5)
16/20M vehicle tax	392	323	411	(88)
Watercraft tax	39	47	46	1
Neighborhood revitalization	(2,099)	(1,656)	(1,606)	(50)
Reimbursements	559	380	-	380
TOTAL RECEIPTS	41,469	38,980	\$ 38,556	\$ 424
EXPENDITURES				
Personal services	-	-	\$ 22,500	\$ (22,500)
Contractual services	29,472	23,086	5,500	17,586
Commodities	6,036	-	7,500	(7,500)
Capital outlay	-	-	5,000	(5,000)
Transfer to - Election Technology Fund	8,500	10,000	-	10,000
TOTAL EXPENDITURES	44,008	33,086	\$ 40,500	\$ (7,414)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,539)	5,894		
UNENCUMBERED CASH, BEGINNING	6,644	4,105		
UNENCUMBERED CASH, ENDING	\$ 4,105	\$ 9,999		

## MITCHELL COUNTY, KANSAS

EMPLOYEE BENEFITS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-17

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Void warrants	\$ 410	\$ -	\$ -	\$ -
Reimbursement from General Fund	-	18,363	-	18,363
Reimbursements and refunds	50,731	11,361	-	11,361
TOTAL RECEIPTS	51,141	29,724	\$ -	\$ 29,724
EXPENDITURES				
Employee benefits	63,802	32,289	\$ -	\$ 32,289
Transfer to - General Fund	43,576	-	-	-
TOTAL EXPENDITURES	107,378	32,289	\$ -	\$ 32,289
RECEIPTS OVER (UNDER) EXPENDITURES	(56,237)	(2,565)		
UNENCUMBERED CASH, BEGINNING	58,802	2,565		
UNENCUMBERED CASH, ENDING	\$ 2,565	\$ -		



## MITCHELL COUNTY, KANSAS

HISTORICAL MUSEUM FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-18

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 52,955	\$ 55,068	\$ 54,207	\$ 861
Delinquent tax	732	474	-	474
Motor vehicle tax	5,303	4,982	5,595	(613)
Commercial vehicle fees	543	527	564	(37)
Recreational vehicle tax	87	81	83	(2)
16/20M vehicle tax	600	586	563	23
Watercraft tax	70	65	64	1
Neighborhood revitalization	(2,869)	(2,554)	(2,478)	(76)
TOTAL RECEIPTS	57,421	59,229	<u>\$ 58,598</u>	<u>\$ 631</u>
EXPENDITURES				
Appropriations	<u>58,000</u>	<u>60,000</u>	<u>\$ 60,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(579)	(771)		
UNENCUMBERED CASH, BEGINNING	<u>3,301</u>	<u>2,722</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 2,722</u>	<u>\$ 1,951</u>		

## MITCHELL COUNTY, KANSAS

SPECIAL REAPPRAISAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-19

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 313,704	\$ 270,325	\$ 266,452	\$ 3,873
Delinquent tax	3,912	2,661	-	2,661
Motor vehicle tax	27,624	28,902	33,145	(4,243)
Commercial vehicle fees	2,898	3,105	3,344	(239)
Recreational vehicle tax	455	470	491	(21)
16/20M vehicle tax	2,723	3,176	3,333	(157)
Watercraft tax	378	384	377	7
Neighborhood revitalization	(16,994)	(12,537)	(12,179)	(358)
Reimbursements	4,175	3,198	-	3,198
TOTAL RECEIPTS	338,875	299,684	\$ 294,963	\$ 4,721
EXPENDITURES				
Personal services	174,834	176,882	\$ 172,500	\$ 4,382
Contractual services	10,108	11,804	19,950	(8,146)
Commodities	4,921	6,685	12,250	(5,565)
Capital outlay	-	815	6,000	(5,185)
Employee benefits - health insurance	69,912	79,293	75,864	3,429
Employee benefits	34,787	31,166	33,636	(2,470)
Transfer to - Special Reappraisal Equipment Fund	20,000	12,000	5,000	7,000
TOTAL EXPENDITURES	314,562	318,645	\$ 325,200	\$ (6,555)
RECEIPTS OVER (UNDER) EXPENDITURES	24,313	(18,961)		
UNENCUMBERED CASH, BEGINNING	36,058	60,371		
UNENCUMBERED CASH, ENDING	\$ 60,371	\$ 41,410		

## MITCHELL COUNTY, KANSAS

SPECIAL REAPPRAISAL EQUIPMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-20

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - Special Reappraisal Fund	\$ 20,000	\$ 12,000	<u>\$ 5,000</u>	<u>\$ 7,000</u>
EXPENDITURES				
Capital outlay	<u>-</u>	<u>-</u>	<u>\$ 105,000</u>	<u>\$ (105,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	20,000	12,000		
UNENCUMBERED CASH, BEGINNING	<u>109,275</u>	<u>129,275</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 129,275</u>	<u>\$ 141,275</u>		

## MITCHELL COUNTY, KANSAS

ALCOHOL TREATMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-21

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Private club liquor tax	\$ 17,323	\$ 11,320	<u>\$ 18,713</u>	<u>\$ (7,393)</u>
EXPENDITURES				
Contractual services	<u>17,323</u>	<u>11,320</u>	<u>\$ 18,713</u>	<u>\$ (7,393)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ -</u>		

## MITCHELL COUNTY, KANSAS

## 911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-22

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Reimbursement	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital outlay	-	-	\$ 1,514	\$ (1,514)
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	1,514	1,514		
UNENCUMBERED CASH, ENDING	\$ 1,514	\$ 1,514		

## MITCHELL COUNTY, KANSAS

EMERGENCY 911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-23

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest	\$ 60	\$ 8	\$ -	\$ 8
EXPENDITURES				
Capital outlay	-	-	\$ 8,114	\$ (8,114)
RECEIPTS OVER (UNDER) EXPENDITURES	60	8		
UNENCUMBERED CASH, BEGINNING	9,502	9,562		
UNENCUMBERED CASH, ENDING	\$ 9,562	\$ 9,570		

## MITCHELL COUNTY, KANSAS

MITCHELL 911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-24

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
911 Fees	\$ 52,188	\$ 55,039	\$ 50,000	\$ 5,039
Interest	82	8	-	8
TOTAL RECEIPTS	52,270	55,047	<u>\$ 50,000</u>	<u>\$ 5,047</u>
EXPENDITURES				
Contractual services and equipment	<u>57,001</u>	<u>46,872</u>	<u>\$ 50,492</u>	<u>\$ (3,620)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(4,731)	8,175		
UNENCUMBERED CASH, BEGINNING	<u>25,733</u>	<u>21,002</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 21,002</u>	<u>\$ 29,177</u>		

## MITCHELL COUNTY, KANSAS

COURTHOUSE TECHNOLOGY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-25

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - General Fund	\$ 50,000	\$ 50,000	<u>\$ 10,000</u>	<u>\$ 40,000</u>
EXPENDITURES				
Capital outlay	<u>20,042</u>	<u>15,640</u>	<u>\$ 35,339</u>	<u>\$ (19,699)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	29,958	34,360		
UNENCUMBERED CASH, BEGINNING	<u>45,339</u>	<u>75,297</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 75,297</u>	<u>\$ 109,657</u>		



## MITCHELL COUNTY, KANSAS

COURTHOUSE RENOVATION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-26

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - General Fund	\$ 100,000	\$ -	<u>\$ 150,000</u>	<u>\$ (150,000)</u>
EXPENDITURES				
Improvements	<u>16,538</u>	<u>900</u>	<u>\$ 346,737</u>	<u>\$ (345,837)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	83,462	(900)		
UNENCUMBERED CASH, BEGINNING	<u>226,737</u>	<u>310,199</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 310,199</u>	<u>\$ 309,299</u>		

## MITCHELL COUNTY, KANSAS

ELECTION TECHNOLOGY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-27

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - Election Fund	\$ 8,500	\$ 10,000	\$ -	\$ 10,000
EXPENDITURES				
Capital outlay	46,074	-	\$ 11,963	\$ (11,963)
RECEIPTS OVER (UNDER) EXPENDITURES	(37,574)	10,000		
UNENCUMBERED CASH, BEGINNING	38,343	769		
UNENCUMBERED CASH, ENDING	\$ 769	\$ 10,769		

## MITCHELL COUNTY, KANSAS

## TRANSIENT GUEST TAX FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-28

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transient Guest Tax	\$ 18,898	\$ 18,868	<u>\$ 17,000</u>	<u>\$ 1,868</u>
EXPENDITURES				
Contractual services	<u>18,898</u>	<u>18,868</u>	<u>\$ 17,000</u>	<u>\$ 1,868</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ -</u>		

## MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-29

	Special Highway Improvement Fund		Special Equipment and Machinery Fund	
	2018	2019	2018	2019
RECEIPTS				
Transfer from - Road and Bridge Fund	\$ 275,000	\$ 300,000	\$ 175,000	\$ 250,000
Sale of equipment and reimbursements	-	-	4,250	95,057
State of Kansas - exchange fund reimbursement	75,773	85,600	-	-
TOTAL RECEIPTS	350,773	385,600	179,250	345,057
EXPENDITURES				
Highway improvements	121,279	40,519	-	-
Capital outlay	-	-	153,000	257,747
TOTAL EXPENDITURES	121,279	40,519	153,000	257,747
RECEIPTS OVER (UNDER) EXPENDITURES	229,494	345,081	26,250	87,310
UNENCUMBERED CASH, BEGINNING	1,013,689	1,243,183	781,678	807,928
UNENCUMBERED CASH, ENDING	<u>\$ 1,243,183</u>	<u>\$ 1,588,264</u>	<u>\$ 807,928</u>	<u>\$ 895,238</u>

## MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-30

	Special Road and Bridge Fund		Ambulance Capital Outlay Fund	
	2018	2019	2018	2019
RECEIPTS				
Transfer from:				
Road and Bridge Fund	\$ 250,000	\$ 70,000	\$ -	\$ -
Ambulance Service Fund	-	-	50,000	50,000
TOTAL RECEIPTS	250,000	70,000	50,000	50,000
EXPENDITURES				
Highway improvements	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	250,000	70,000	50,000	50,000
UNENCUMBERED CASH, BEGINNING	1,054,298	1,304,298	14,374	64,374
UNENCUMBERED CASH, ENDING	<u>\$ 1,304,298</u>	<u>\$ 1,374,298</u>	<u>\$ 64,374</u>	<u>\$ 114,374</u>

## MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-31

	Rescue Squad Capital Outlay Fund		Crime Victims Restitution Fund	
	2018	2019	2018	2019
RECEIPTS				
Transfer from - Ambulance Service Fund	\$ 20,000	\$ 20,000	\$ -	\$ -
District Court fees	-	-	205	-
TOTAL RECEIPTS	20,000	20,000	205	-
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	20,000	20,000	205	-
UNENCUMBERED CASH, BEGINNING	20,000	40,000	13,335	13,540
UNENCUMBERED CASH, ENDING	<u>\$ 40,000</u>	<u>\$ 60,000</u>	<u>\$ 13,540</u>	<u>\$ 13,540</u>

## MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-32

	Treasurer and Register of Deeds Office Fund		Special Motor Vehicle Fund	
	2018	2019	2018	2019
RECEIPTS				
Vehicle taxes and fees	\$ -	\$ -	\$ 2,900,400	\$ 2,751,091
Interest earned	-	-	700	1,139
TOTAL RECEIPTS	-	-	2,901,100	2,752,230
EXPENDITURES				
Taxes and fees	-	11,202	2,805,103	2,682,752
Transfer to - General Fund	-	-	76,359	78,682
TOTAL EXPENDITURES	-	11,202	2,881,462	2,761,434
RECEIPTS OVER (UNDER) EXPENDITURES	-	(11,202)	19,638	(9,204)
UNENCUMBERED CASH, BEGINNING	21,232	21,232	87,526	107,164
UNENCUMBERED CASH, ENDING	<u>\$ 21,232</u>	<u>\$ 10,030</u>	<u>\$ 107,164</u>	<u>\$ 97,960</u>

## MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-33

	Concealed Weapon Permit Fund		Registered Offender Fund	
	2018	2019	2018	2019
RECEIPTS				
Fees	\$ 585	\$ 551	\$ 1,280	\$ 1,540
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	585	551	1,280	1,540
UNENCUMBERED CASH, BEGINNING	11,981	12,566	15,240	16,520
UNENCUMBERED CASH, ENDING	<u>\$ 12,566</u>	<u>\$ 13,117</u>	<u>\$ 16,520</u>	<u>\$ 18,060</u>



## MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-34

	Drug Seizure Fund		County Clerk Technology Fund	
	2018	2019	2018	2019
RECEIPTS				
Forfeitures	\$ 212	\$ 1,704	\$ -	\$ -
Fees	-	-	1,927	2,092
TOTAL RECEIPTS	212	1,704	1,927	2,092
EXPENDITURES				
Commodities	-	9,500	-	-
Capital outlay	5,023	-	-	-
TOTAL EXPENDITURES	5,023	9,500	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(4,811)	(7,796)	1,927	2,092
UNENCUMBERED CASH, BEGINNING	16,362	11,551	4,468	6,395
UNENCUMBERED CASH, ENDING	<u>\$ 11,551</u>	<u>\$ 3,755</u>	<u>\$ 6,395</u>	<u>\$ 8,487</u>

## MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-35

	Register of Deeds Technology Fund		County Treasurer Technology Fund	
	2018	2019	2018	2019
RECEIPTS				
Fees	\$ 7,706	\$ 8,366	\$ 1,927	\$ 2,092
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	7,706	8,366	1,927	2,092
UNENCUMBERED CASH, BEGINNING	84,707	92,413	5,934	7,861
UNENCUMBERED CASH, ENDING	<u>\$ 92,413</u>	<u>\$ 100,779</u>	<u>\$ 7,861</u>	<u>\$ 9,953</u>

## MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-36

	Worthless Check Assessment Fund		Prosecuting Attorney Training Fund	
	2018	2019	2018	2019
RECEIPTS				
Fees	\$ 260	\$ 280	\$ 879	\$ 661
EXPENDITURES				
Contractual services	-	-	425	359
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	425	359
RECEIPTS OVER (UNDER) EXPENDITURES	260	280	454	302
UNENCUMBERED CASH, BEGINNING	13,576	13,836	4,784	5,238
UNENCUMBERED CASH, ENDING	<u>\$ 13,836</u>	<u>\$ 14,116</u>	<u>\$ 5,238</u>	<u>\$ 5,540</u>

## MITCHELL COUNTY, KANSAS

TRUST FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-37

	Carol Fleming Reward Fund		County Health Memorial Fund	
	2018	2019	2018	2019
RECEIPTS				
Transfer from:				
Checking account	\$ -	\$ 8,627	\$ -	\$ -
County Health Fund	-	-	-	4,280
TOTAL RECEIPTS	-	8,627	-	4,280
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	8,627	-	4,280
UNENCUMBERED CASH, BEGINNING	-	-	-	-
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ 8,627</u>	<u>\$ -</u>	<u>\$ 4,280</u>

## MITCHELL COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-38

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent from Mitchell County Hospital	\$ 1,067,979	\$ 1,012,500
EXPENDITURES		
Bond principal	730,000	780,000
Bond interest	337,979	232,500
TOTAL EXPENDITURES	1,067,979	1,012,500
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	\$ -	\$ -

## MITCHELL COUNTY, KANSAS

SOLID WASTE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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

Schedule 2-39

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
User fees	\$ 321,074	\$ 250,250	\$ 320,000	\$ (69,750)
Transfer from - General Fund	-	150,000	150,000	-
TOTAL RECEIPTS	<u>321,074</u>	<u>400,250</u>	<u>\$ 470,000</u>	<u>\$ (69,750)</u>
EXPENDITURES				
Personal services	95,413	87,546	\$ 88,500	\$ (954)
Contractual services	220,987	127,606	220,000	(92,394)
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Employee benefits - health insurance	31,529	34,345	34,248	97
Employee benefits	18,532	15,777	16,201	(424)
Reserve for future period	-	-	150,819	(150,819)
TOTAL EXPENDITURES	<u>366,461</u>	<u>265,274</u>	<u>\$ 509,768</u>	<u>\$ (244,494)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(45,387)	134,976		
UNENCUMBERED CASH, BEGINNING	<u>58,100</u>	<u>12,713</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 12,713</u>	<u>\$ 147,689</u>		

## MITCHELL COUNTY, KANSAS

AGENCY FUNDS  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS  
 For Year Ended December 31, 2019

				Schedule 3
Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>DISTRIBUTABLE FUNDS</b>				
Current Tax	\$ 10,294,949	\$ 15,854,153	\$ 15,298,892	\$ 10,850,210
Real Estate Redemptions	83,038	117,866	120,262	80,642
Tax Judgments	30,266	14,168	9,464	34,970
Tax Warrants (Impounded Tax)	2,239	1,715	-	3,954
Partial Delinquent Payment	8,490	3,500	-	11,990
Special City and County Highway	-	446,401	446,401	-
Motor Vehicle Tax	299,980	1,342,240	1,331,813	310,407
Commercial Motor Vehicle Tax	7,853	134,503	139,956	2,400
MVE-1	20,356	6,040	-	26,396
Advance Tax Collection	1,907	1,017	1,017	1,907
Tax Refunding Warrants	(40,952)	(3,435)	-	(44,387)
Neighborhood Revitalization	-	654,798	654,798	-
Motor Vehicle Rental	-	89	-	89
<b>TOTAL DISTRIBUTABLE FUNDS</b>	<b>10,708,126</b>	<b>18,573,055</b>	<b>18,002,603</b>	<b>11,278,578</b>
<b>STATE FUNDS</b>				
State Educational Building	-	84,207	84,207	-
State Institutional Building	-	44,727	44,727	-
State Motor Vehicle	-	5,248	5,248	-
Wildlife and Parks	(319)	363	-	44
State Heritage Trust	953	884	953	884
<b>TOTAL STATE FUNDS</b>	<b>634</b>	<b>135,429</b>	<b>135,135</b>	<b>928</b>
<b>SUBDIVISION FUNDS</b>				
Cities	-	2,416,636	2,416,636	-
Townships	158,171	628,430	654,330	132,271
Watersheds	-	28,689	28,689	-
School Districts	-	3,994,473	3,994,473	-
Cemeteries	-	66,934	66,934	-
Fire Districts	108,495	210,792	175,276	144,011
Regional Library	-	102,160	102,160	-
Post Rock Extension District #1	-	153,581	153,581	-
<b>TOTAL SUBDIVISION FUNDS</b>	<b>266,666</b>	<b>7,601,695</b>	<b>7,592,079</b>	<b>276,282</b>
<b>OTHER AGENCY FUNDS</b>				
SWIP (Salina)	665	-	-	665
Cash Long or Short	(24)	1	1	(24)
Asset Forfeiture	(215)	-	-	(215)
Unclaimed Estates	74	-	-	74
Register of Deeds Escrow	-	250	49	201
Payroll Clearing	200,763	3,714,434	3,627,593	287,604
Jail Commissary - Checking	29,883	38,441	31,606	36,718
District Court				
Checking	6,483	190,647	191,425	5,705
Law Library	1,567	8,161	8,398	1,330
ACH Deposit	-	275,928	275,928	-
<b>TOTAL OTHER AGENCY FUNDS</b>	<b>239,196</b>	<b>4,227,862</b>	<b>4,135,000</b>	<b>332,058</b>
<b>TOTAL AGENCY FUNDS</b>	<b>\$ 11,214,622</b>	<b>\$ 30,538,041</b>	<b>\$ 29,864,817</b>	<b>\$ 11,887,846</b>