

**KINGMAN COUNTY, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended December 31, 2017

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For the Year Ended December 31, 2017

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## INDEPENDENT AUDITORS' REPORT

To the County Commission  
**Kingman County, Kansas**  
Kingman, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Kingman County, Kansas**, as of and for the year ended December 31, 2017 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.

### Auditors' Responsibility

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

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

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

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

As described in Note 1, the financial statement is prepared by **Kingman County, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of

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

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

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Kingman County, Kansas** as of December 31, 2017, 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 **Kingman County, Kansas** as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Other Matters**

#### **Supplementary Information**

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

The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2016 basic financial statement upon which we rendered an unmodified opinion dated June 19, 2017. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 basic financial statement itself,

**Kingman County, Kansas**

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and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Adams, Brown, Beran & Ball, Chartered*

**ADAMS, BROWN, BERAN & BALL, CHTD.**

Certified Public Accountants

June 25, 2018

**KINGMAN COUNTY, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2017

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Fund</b>	\$ 1,982,202	-	4,340,825	4,825,478	1,497,549	176,287	1,673,836
<b>Special Purpose Funds</b>							
Road and Bridge Fund	62,472	-	1,903,503	1,914,759	51,216	42,041	93,257
Special Bridge Fund	254,900	-	382,603	362,928	274,575	48,505	323,080
Public Health Fund	17,183	-	371,504	363,141	25,546	17,750	43,296
Activity Center Maintenance Fund	7,896	-	120,985	102,740	26,141	3,563	29,704
Extension Council Fund	-	-	184,184	184,184	-	-	-
County Appraiser Fund	91,359	-	152,318	170,148	73,529	5,070	78,599
Noxious Weed Fund	32,950	-	167,752	153,520	47,182	6,097	53,279
Council on Aging Fund	-	-	159,996	159,996	-	-	-
Ambulance Fund	16,952	-	176,206	181,350	11,808	-	11,808
Mental Health Fund	-	-	62,524	62,524	-	-	-
Intellectual Disability Fund	-	-	76,502	68,000	8,502	-	8,502
Employee Benefits Fund	175,608	-	2,313,608	2,081,039	408,177	245	408,422
Special Parks and Recreation Fund	2,998	-	-	-	2,998	-	2,998
Special Alcohol and Drug Program Fund	7,250	-	10,929	5,688	12,491	-	12,491
Emergency Telephone Services (911) Fund	130,355	2,235	69,759	75,393	126,956	21	126,977
Special Machinery Fund	119,022	-	92,350	500	210,872	-	210,872
Special Highway Improvement Fund	495,860	-	277,050	225,000	547,910	-	547,910
Register of Deeds Technology Fund	74,189	-	12,490	34,744	51,935	11,000	62,935
County Clerk Technology Fund	8,304	-	3,121	-	11,425	-	11,425
Treasurer Technology Fund	8,304	-	3,121	-	11,425	-	11,425
County Wide .075% Sales Tax Fund	780,439	26,418	803,392	1,008,467	601,782	115,200	716,982
Capital Improvement Reserve Fund	2,508,023	-	1,020,269	4,109	3,524,183	-	3,524,183
Capital Equipment Reserve Fund	318,635	-	26,000	1,939	342,696	-	342,696
Activity Center Roof Replacement Fund	34,148	-	-	24,220	9,928	-	9,928
<b>Bond and Interest Funds</b>							
Bond and Interest Fund	45,409	-	109,830	133,903	21,336	-	21,336
Bond Compliance Fund	3,000	-	-	3,000	-	-	-
Bond Issuance Cost Fund	29,981	-	-	29,981	-	-	-
<b>Capital Project Fund</b>							
Capital Project - 2016 Bridge Fund	2,272,693	-	-	1,908,760	363,933	880,133	1,244,066
<b>Trust Funds</b>							
Special Motor Vehicle Fund	-	-	93,805	93,805	-	2,765	2,765
Prosecutor Training Assistance Fund	12,335	-	2,737	2,628	12,444	940	13,384
<b>Total Primary Government</b>	9,492,467	28,653	12,937,363	14,181,944	8,276,539	1,309,617	9,586,156
<b>Related Municipal Entity</b>							
Extension Council	92,239	-	228,929	170,844	150,324	-	150,324
<b>Total Reporting Entity (Excluding Distributable and Agency Funds)</b>	<u>\$ 9,584,706</u>	<u>28,653</u>	<u>13,166,292</u>	<u>14,352,788</u>	<u>8,426,863</u>	<u>1,309,617</u>	<u>9,736,480</u>

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

**KINGMAN COUNTY, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2017

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<b>Composition of Cash</b>	
Checking Accounts	\$ 19,543,151
Cash on Hand	1,902
Certificates of Deposit	<u>1,130,801</u>
Total Primary Government	20,675,854
Kingman County Extension Council	<u>150,324</u>
Total Cash	20,826,178
Distributable Funds per Schedule 3-1	(10,877,108)
Agency Funds Per Schedule 3-2	<u>(212,590)</u>
<b>Total Reporting Entity (Excluding Distributable and Agency Funds)</b>	<b>\$ <u>9,736,480</u></b>

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



## **KINGMAN COUNTY, KANSAS**

### **Notes to Financial Statement**

December 31, 2017

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#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Kingman County, Kansas** has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

##### **Use of Estimates**

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

##### **Financial Reporting Entity**

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entity, Kingman County Extension Council, shown below. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents. This financial statement does not include the related municipal entity, Kingman County, Kansas Public Building Commission, shown below.

##### **Kingman County Extension Council**

The Kingman County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected executive board. The County annually budgets an appropriation to the Council that makes the Council financially dependent on the County. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule. The Council has been included in the County's financial statement as a related municipal entity. Separate financial statements are available at the Council's office.

##### **Kingman County, Kansas Public Building Commission (PBC)**

The PBC is organized under Kansas statutes for the purpose of acquiring a site for constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character. The Board's members are appointed by the County Commissioners. The County sustainably funds the PBC's operations by subleasing the hospital building from the PBC. Kingman County, Kansas Public Building Commission is audited annually through the Ninnescan Valley Health System audit and those audited financial statements are available at the hospital offices. The County does not have any debt or leases with the PBC.

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

##### **Basis of Presentation – Fund Accounting**

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid

**KINGMAN COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2017

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management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2017.

**Regulatory Basis Fund Types**

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

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

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

**Trust Fund** – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

**Basis of Accounting**

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

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

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

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance;

## **KINGMAN COUNTY, KANSAS**

### **Notes to Financial Statement**

December 31, 2017

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encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

#### **Property Tax Calendar**

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

#### **Restricted Assets**

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

#### **Reimbursements**

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

### **NOTE 2 – BUDGETARY INFORMATION**

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There was a budget amendment in the general fund this year.

## KINGMAN COUNTY, KANSAS

### Notes to Financial Statement

December 31, 2017

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted 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: Special Machinery Fund, Special Highway Improvement Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, County Wide .075% Sales Tax Fund, Capital Improvement Reserve Fund, Capital Equipment Reserve Fund and Activity Center Roof Replacement Fund.

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

#### NOTE 3 – DEPOSITS AND INVESTMENTS

**Kingman County, Kansas** follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

##### Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2017.

**KINGMAN COUNTY, KANSAS**

## Notes to Financial Statement

December 31, 2017

At December 31, 2017, the County's carrying amount of deposits was \$20,675,854 and the bank balance was \$19,876,701. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,006,838 was covered by federal depository insurance and \$18,869,863 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2017, the Extension Council's carrying amount of deposits was \$150,324 and the bank balance was \$161,512. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, all 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. The County had no investments at December 31, 2017.

**NOTE 4 – INTERFUND TRANSFERS**

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Kingman County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2017 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	\$ 1,016,160
General Fund	Capital Equipment Reserve Fund	K.S.A. 19-119	23,000
General Fund	Emergency Telephone Services (911) Fund	Commission Approved	13,620
Special Motor Vehicle Fund	General Fund	K.S.A 8-145	8,199
Noxious Weed Fund	Capital Improvement Reserve Fund	K.S.A. 19-119	4,109
County Appraiser Fund	Capital Equipment Reserve Fund	K.S.A. 19-119	3,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	277,050
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	92,350
Bond Compliance Fund	Bond and Interest Fund	Commission Approved	3,000
Bond Issuance Cost Fund	Bond and Interest Fund	Commission Approved	6,981

**NOTE 5 – CAPITAL PROJECTS**

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable and encumbrances from inception are as follows:

	Project Authorization	Cash Disbursement and Accounts Payable to Date	Amount Encumbered at 12/31/2017	Cumulative Expenditures to Date
Smoots Creek Bridge	\$ 2,086,358	1,667,008	419,350	2,086,358

The total amount authorized for the Smoots Creek Bridge project was \$2,086,358. The expenditures (including encumbrances) recorded in the financial statements in the Capital Project Fund have been \$2,086,358 cumulatively from 2016 through 2017, including \$177,599 of pre-bond expenditures. At completion of the Smoots Creek Bridge project, any excess will be applied as a bond principal payment or another approved bridge project.

## KINGMAN COUNTY, KANSAS

### Notes to Financial Statement

December 31, 2017

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#### NOTE 6 – LITIGATION

**Kingman County, Kansas** is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

#### NOTE 7 – RISK MANAGEMENT

**Kingman County, Kansas** carries commercial insurance for risks of loss, including general liability, property, inland marine, law enforcement legal liability, cyber liability, crime, workers compensation, automobile, linebacker, umbrella, and public employees' surety bond insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three calendar years.

#### NOTE 8 – GRANTS AND SHARED REVENUES

**Kingman County, Kansas** participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

#### NOTE 9 – DEFERRED COMPENSATION PLAN

**Kingman County, Kansas** sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

#### NOTE 10 – DEFINED BENEFIT PENSION PLAN

##### General Information about the Pension Plan

##### Plan Description

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

##### Contributions

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

## KINGMAN COUNTY, KANSAS

### Notes to Financial Statement

December 31, 2017

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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, 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 with a 0% moratorium for the period January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$240,189 for the year ended December 31, 2017.

Contributions to the pension plan from the Extension Council were \$2,205 for the year ended December 31, 2017.

#### **Net Pension Liability**

At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,378,813. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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 statements.

At December 31, 2017, Kingman County Extension Council's proportionate share of the collective net pension liability reported by KPERS was \$25,044. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The Extension Council's proportion of the net pension liability was based on the ratio of the Extension Council's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

#### **NOTE 11 – OTHER POST EMPLOYMENT BENEFITS**

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

**KINGMAN COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2017

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**NOTE 12 – COMPENSATED ABSENCES**

**Vacation**

Vacation is granted for all regular full-time employees. A minimum of 10 days and a maximum of 20 days vacation are granted based on years of employment. At any given time, the maximum amount of vacation that may be accumulated shall be the number of hours that an employee has earned during the immediately preceding 12 months. An employee must use the vacation earned each year, may donate the time to the shared leave time account, or with prior approval of both the Payroll Clerk and the employee's department head, may carry over up to 5 days into the new year for a period of up to 30 calendar days. Upon termination, employees shall be paid for all accumulated vacation. The potential liability for vacation at December 31, 2017 was \$67,759. This is reflected in the financial statement.

**Sick Leave**

Sick leave is granted at the rate of eight hours each month for all regular full-time employees. Sick leave benefits will be allowed to accumulate up to a maximum of 960 hours. Any employee accruing sick leave in excess of 960 hours will receive pay in December of each year for one-half of any additional sick leave. Accumulated sick leave shall not be paid upon termination of employment, with the exception of retirement, when the employee shall be paid up to 184 hours. The potential liability for sick leave at December 31, 2017 was \$327,940. After applying the 184 hour limit, the calculated liability is \$129,965. This is not reflected in the financial statement.

**NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS**

State and federal laws and regulations require **Kingman County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated total current cost of the landfill closure and post-closure care cost of \$121,406 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2017.

The County has a municipal solid waste landfill that was closed in 1993. State and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The future post-closure care cost is undeterminable at this time.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

**NOTE 14 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Expenditures exceeded available monies in the following funds, which is in violation of K.S.A. 10-1113:

Cemetery Districts Fund	\$ 38
Cities Fund	249
School Districts Fund	745
Townships Fund	494
Regional Library Fund	13
Payroll Clearing Fund	4,367



## **KINGMAN COUNTY, KANSAS**

### **Notes to Financial Statement**

**December 31, 2017**

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#### **NOTE 15 – OPERATING LEASES**

On January 17, 2012, the County entered into a lease agreement with Dirks Copy Products to lease a copier. The agreement calls for monthly payments of \$250 for 60 months. At the completion of the 60 months, the lease turns into a maintenance lease at a monthly payment of \$250. Payments totaling \$2,997 were made in 2017.

On January 23, 2013, the County entered into a lease agreement with Dirks Copy Products to lease a copier. The agreement calls for monthly payments of \$219 for 60 months. At the completion of the 60 months, the lease turns into a maintenance lease at a monthly payment of \$219. Payments totaling \$2,627 were made in 2017.

#### **NOTE 16 – CONDUIT DEBT**

On October 26, 2009, **Kingman County, Kansas** passed Resolution 2009-82 to authorize the issuance of industrial revenue bonds not to exceed \$5.1 million to promote, stimulate and develop the general economic welfare and prosperity of the County. The bonds shall not be general obligations of or constitute a pledge of faith and credit of the County and the bonds shall not be payable in any manner from tax revenues. The outstanding balance of the bonds on December 31, 2017 was unavailable.

#### **NOTE 17 – LONG-TERM DEBT**

**Kingman County, Kansas** has the following types of long-term debt.

##### **General Obligation Bonds**

On April 30, 2015, the County issued Series 2015 general obligation refunding bonds of \$1,765,000 (par value) with an interest rate of 2.0 to 2.55% to refund current bonds callable.

On December 8, 2016, the County issued \$2,500,000 of Series 2016 general obligation bonds for the purpose of providing funds to pay the cost of Smoots Creek Bridge repair.

##### **Lease Obligations**

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

**KINGMAN COUNTY, KANSAS**

Notes to Financial Statement  
December 31, 2017

Changes in long-term liabilities for the County for the year ended December 31, 2017, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>									
Series 2015	2-2.55%	04/30/15	\$ 1,765,000	10/1/30	\$ 1,590,000	-	(100,000)	1,490,000	33,903
Series 2016	2-3.10%	12/08/16	2,500,000	10/1/36	2,500,000	-	-	2,500,000	-
<b>Capital Leases</b>									
2002 International 2554 Trucks	2.60%	04/22/13	72,000	5/10/17	6,147	-	(6,147)	-	31
2013 JD Wheel Loader	2.85%	11/25/13	129,013	12/10/17	25,808	-	(25,808)	-	360
2015 Ford Explorer (4)	2.75%	09/30/14	87,447	9/30/17	22,006	-	(22,006)	-	249
3 - 2016 Ford Explorers and 2015 Ford F-150	2.50%	10/23/15	73,231	11/1/18	45,386	-	(24,514)	20,872	864
2011 JD Dozer	2.65%	03/06/17	132,500	3/6/21	-	132,500	(26,444)	106,056	2,701
<b>Total Contractual Indebtedness</b>					<b>\$ 4,189,347</b>	<b>132,500</b>	<b>(204,919)</b>	<b>4,116,928</b>	<b>38,108</b>

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

	YEAR								
	2018	2019	2020	2021	2022	2023-2027	2028-2032	2033-2036	Total
Principal									
GO Bonds	\$ 145,000	210,000	215,000	225,000	220,000	1,215,000	1,110,000	650,000	3,990,000
Capital Leases	53,395	33,408	34,321	5,804	-	-	-	-	126,928
Total Principal	198,395	243,408	249,321	230,804	220,000	1,215,000	1,110,000	650,000	4,116,928
Interest									
GO Bonds	149,909	94,060	89,860	85,560	81,060	335,293	185,078	50,995	1,071,815
Capital Leases	2,739	1,566	653	13	-	-	-	-	4,971
Total Interest	152,648	95,626	90,513	85,573	81,060	335,293	185,078	50,995	1,076,786
Total Principal and Interest	\$ 351,043	339,034	339,834	316,377	301,060	1,550,293	1,295,078	700,995	5,193,714

**KINGMAN COUNTY, KANSAS**

Regulatory-Required Supplementary Information

**KINGMAN COUNTY, KANSAS**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds</b>					
<b>General Fund</b>	\$ 5,598,176	-	5,598,176	<b>4,825,478</b>	(772,698)
<b>Special Purpose Funds</b>					
Road and Bridge Fund	1,916,409	-	1,916,409	<b>1,914,759</b>	(1,650)
Special Bridge Fund	389,000	-	389,000	<b>362,928</b>	(26,072)
Public Health Fund	366,877	-	366,877	<b>363,141</b>	(3,736)
Activity Center Maintenance Fund	128,500	-	128,500	<b>102,740</b>	(25,760)
Extension Council Fund	184,312	-	184,312	<b>184,184</b>	(128)
County Appraiser Fund	186,726	-	186,726	<b>170,148</b>	(16,578)
Noxious Weed Fund	200,455	-	200,455	<b>153,520</b>	(46,935)
Council on Aging Fund	160,675	-	160,675	<b>159,996</b>	(679)
Ambulance Fund	189,000	-	189,000	<b>181,350</b>	(7,650)
Mental Health Fund	68,000	-	68,000	<b>62,524</b>	(5,476)
Intellectual Disability Fund	68,000	-	68,000	<b>68,000</b>	-
Employee Benefits Fund	2,329,000	-	2,329,000	<b>2,081,039</b>	(247,961)
Special Parks and Recreation Fund	7,814	-	7,814	-	(7,814)
Special Alcohol and Drug Program Fund	5,688	-	5,688	<b>5,688</b>	-
Emergency Telephone Services (911) Fund	280,709	-	280,709	<b>75,393</b>	(205,316)
<b>Bond and Interest Funds</b>					
Bond and Interest Fund	134,903	-	134,903	<b>133,903</b>	(1,000)

**KINGMAN COUNTY, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Prior Year Actual	Current Year		Variance Over (Under)
			Actual	Budget	
<b>Receipts</b>					
<b>Taxes and Shared Revenues</b>					
Ad Valorem Tax	\$	2,348,881	1,230,132	1,250,995	(20,863)
Delinquent Tax		37,452	29,396	-	29,396
Vehicle Tax		214,904	245,175	201,402	43,773
Mineral Production Tax		8,331	19,435	30,000	(10,565)
Local Alcohol Liquor Tax		-	-	1,000	(1,000)
Neighborhood Revitalization Rebate		(55,900)	(51,892)	(131,189)	79,297
<b>Total Taxes and Shared Revenues</b>		2,553,668	1,472,246	1,352,208	120,038
<b>Intergovernmental</b>					
Federal Aid		25,950	3,468	-	3,468
State Aid		634	1,120	-	1,120
<b>Total Intergovernmental</b>		26,584	4,588	-	4,588
<b>Licenses and Fees</b>					
Construction Fees		4,900	2,032	-	2,032
Mortgage Registration Fees		40,525	29,024	40,000	(10,976)
County Officers' Fees		93,750	79,588	50,000	29,588
<b>Total Licenses and Fees</b>		139,175	110,644	90,000	20,644
<b>Charges for Services</b>					
Attorney and Docket Fees		23,215	25,549	20,000	5,549
Solid Waste Disposal Fees		74,600	70,634	50,000	20,634
<b>Total Charges for Services</b>		97,815	96,183	70,000	26,183
<b>Use of Money and Property</b>					
Interest on Investments		10,777	13,188	8,000	5,188
Interest on Delinquent Taxes		29,952	30,100	20,000	10,100
<b>Total Use of Money and Property</b>		40,729	43,288	28,000	15,288
<b>Miscellaneous</b>					
Reimbursed Expenses		216,720	178,670	150,000	28,670
Flat Ridge Pilot Fees		2,858,954	1,605,803	1,585,000	20,803
BP Pilot Fees		-	800,000	800,000	-
Zoning Fees		5,250	2,050	-	2,050
Transfers In		1,154,518	8,199	-	8,199
Miscellaneous		17,329	19,154	-	19,154
<b>Total Miscellaneous</b>		4,252,771	2,613,876	2,535,000	78,876
<b>Total Receipts</b>	\$	7,110,742	4,340,825	4,075,208	265,617

**KINGMAN COUNTY, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures</b>				
County Commission	\$ 66,352	<b>65,855</b>	71,900	(6,045)
County Clerk	116,788	<b>121,897</b>	138,000	(16,103)
County Treasurer	144,369	<b>143,408</b>	151,325	(7,917)
County Attorney	156,012	<b>156,582</b>	160,081	(3,499)
Register of Deeds	120,205	<b>126,452</b>	133,914	(7,462)
Sheriff	974,042	<b>1,023,044</b>	1,075,981	(52,937)
Courthouse General	658,340	<b>463,715</b>	720,751	(257,036)
Unified Court	111,234	<b>105,068</b>	115,000	(9,932)
County Coroner	6,767	<b>9,548</b>	10,000	(452)
Ambulance	21,000	-	-	-
Conservation District	25,000	<b>25,000</b>	25,000	-
Fair	11,500	<b>11,500</b>	11,500	-
Carnival	6,000	-	6,000	(6,000)
Payments to Agencies	668,814	<b>13,325</b>	-	13,325
Human Resources	60,071	<b>61,484</b>	64,702	(3,218)
Emergency Management	54,455	<b>55,958</b>	62,928	(6,970)
Election	58,415	<b>55,610</b>	71,200	(15,590)
Economic Development	51,700	<b>51,000</b>	51,700	(700)
Solid Waste	116,436	<b>110,374</b>	105,000	5,374
Recycle Center	33,537	<b>32,768</b>	36,194	(3,426)
County Counselor	117,496	<b>105,748</b>	120,000	(14,252)
Juvenile Court Supervisor	15,000	<b>15,000</b>	15,000	-
Victim Wellness (Sexual Assault)	1,000	-	1,000	(1,000)
Student Loan Repayment Program	24,672	<b>22,787</b>	25,000	(2,213)
SPLEPG	18,000	<b>18,000</b>	18,000	-
Communications Coordinator	44,733	-	-	-
Pilot Program	-	<b>978,575</b>	1,265,000	(286,425)
Refunds	81	-	-	-
Transfers Out	2,364,599	<b>1,052,780</b>	1,143,000	(90,220)
<b>Total Expenditures</b>	<b>6,046,618</b>	<b>4,825,478</b>	<b>5,598,176</b>	<b>(772,698)</b>
<b>Receipts Over (Under) Expenditures</b>	<b>1,064,124</b>	<b>(484,653)</b>		
<b>Unencumbered Cash - Beginning</b>	<b>918,078</b>	<b>1,982,202</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 1,982,202</b>	<b>1,497,549</b>		

**KINGMAN COUNTY, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
<b>County Commission</b>				
Personal Services	\$ 60,352	<b>61,845</b>	56,000	5,845
Contractual Services	6,000	<b>3,993</b>	8,400	(4,407)
Commodities	-	<b>17</b>	7,500	(7,483)
<b>Department Total</b>	<u>66,352</u>	<u><b>65,855</b></u>	<u>71,900</u>	<u>(6,045)</u>
<b>County Clerk</b>				
Personal Services	108,845	<b>113,989</b>	123,000	(9,011)
Contractual Services	3,978	<b>3,962</b>	8,500	(4,538)
Commodities	3,108	<b>2,924</b>	3,500	(576)
Capital Outlay	857	<b>1,022</b>	3,000	(1,978)
<b>Department Total</b>	<u>116,788</u>	<u><b>121,897</b></u>	<u>138,000</u>	<u>(16,103)</u>
<b>County Treasurer</b>				
Personal Services	113,534	<b>116,113</b>	115,825	288
Contractual Services	25,044	<b>25,301</b>	25,000	301
Commodities	5,791	<b>1,994</b>	10,500	(8,506)
<b>Department Total</b>	<u>144,369</u>	<u><b>143,408</b></u>	<u>151,325</u>	<u>(7,917)</u>
<b>County Attorney</b>				
Personal Services	135,790	<b>139,493</b>	138,431	1,062
Contractual Services	16,640	<b>15,014</b>	17,650	(2,636)
Commodities	3,582	<b>2,075</b>	3,000	(925)
Capital Outlay	-	<b>-</b>	1,000	(1,000)
<b>Department Total</b>	<u>156,012</u>	<u><b>156,582</b></u>	<u>160,081</u>	<u>(3,499)</u>
<b>Register of Deeds</b>				
Personal Services	108,898	<b>113,702</b>	118,914	(5,212)
Contractual Services	6,508	<b>8,047</b>	7,000	1,047
Commodities	2,259	<b>877</b>	6,000	(5,123)
Capital Outlay	2,540	<b>3,826</b>	2,000	1,826
<b>Department Total</b>	<u>120,205</u>	<u><b>126,452</b></u>	<u>133,914</u>	<u>(7,462)</u>
<b>Sheriff</b>				
Personal Services	774,195	<b>772,622</b>	840,981	(68,359)
Contractual Services	132,990	<b>157,711</b>	105,000	52,711
Commodities	33,651	<b>42,980</b>	70,000	(27,020)
Capital Outlay	33,206	<b>49,731</b>	60,000	(10,269)
<b>Department Total</b>	<u>\$ 974,042</u>	<u><b>1,023,044</b></u>	<u>1,075,981</u>	<u>(52,937)</u>

**KINGMAN COUNTY, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Courthouse General</b>				
Personal Services	\$ 110,865	<b>139,311</b>	170,201	(30,890)
Contractual Services	307,086	<b>301,725</b>	463,350	(161,625)
Commodities	21,608	<b>20,065</b>	35,700	(15,635)
Capital Outlay	218,781	<b>2,614</b>	51,500	(48,886)
<b>Department Total</b>	658,340	<b>463,715</b>	720,751	(257,036)
<b>Unified Court</b>				
Contractual Services	88,136	<b>74,839</b>	101,900	(27,061)
Commodities	6,600	<b>7,460</b>	6,600	860
Capital Outlay	16,498	<b>22,769</b>	6,500	16,269
<b>Department Total</b>	111,234	<b>105,068</b>	115,000	(9,932)
<b>Other</b>				
County Coroner	6,767	<b>9,548</b>	10,000	(452)
Ambulance	21,000	-	-	-
Conservation District	25,000	<b>25,000</b>	25,000	-
Fair	11,500	<b>11,500</b>	11,500	-
Carnival	6,000	-	6,000	(6,000)
Payments to Agencies	668,814	<b>13,325</b>	-	13,325
Human Resources	60,071	<b>61,484</b>	64,702	(3,218)
Emergency Management	54,455	<b>55,958</b>	62,928	(6,970)
Election	58,415	<b>55,610</b>	71,200	(15,590)
Economic Development	51,700	<b>51,000</b>	51,700	(700)
Solid Waste	116,436	<b>110,374</b>	105,000	5,374
Recycle Center	33,537	<b>32,768</b>	36,194	(3,426)
County Counselor	117,496	<b>105,748</b>	120,000	(14,252)
Juvenile Court Supervisor	15,000	<b>15,000</b>	15,000	-
Victim Wellness (Sexual Assault)	1,000	-	1,000	(1,000)
Student Loan Repayment Program	24,672	<b>22,787</b>	25,000	(2,213)
SCLEPG	18,000	<b>18,000</b>	18,000	-
Communications Coordinator	44,733	-	-	-
Pilot Program	-	<b>978,575</b>	1,265,000	(286,425)
Refunds	81	-	-	-
Transfers Out	2,364,599	<b>1,052,780</b>	1,143,000	(90,220)
<b>Total Other</b>	3,699,276	<b>2,619,457</b>	3,031,224	(411,767)
<b>Total Expenditures</b>	\$ <u>6,046,618</u>	<u><b>4,825,478</b></u>	<u>5,598,176</u>	<u>(772,698)</u>



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

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year		
	Prior Year Actual		Actual	Budget	Variance Over (Under)
<b>Receipts</b>					
Taxes and Shared Revenues					
Ad Valorem Tax	\$ 1,245,594		<b>1,324,886</b>	1,347,334	(22,448)
Delinquent Tax	22,058		<b>17,901</b>	-	17,901
Vehicle Tax	129,462		<b>131,120</b>	106,742	24,378
Neighborhood Revitalization Rebate	(29,627)		<b>(55,837)</b>	(69,529)	13,692
Special Motor Fuels	462,693		<b>463,502</b>	463,696	(194)
State Aid	79,852		-	-	-
Miscellaneous	4,310		<b>21,931</b>	-	21,931
<b>Total Receipts</b>	<u>1,914,342</u>		<u><b>1,903,503</b></u>	<u>1,848,243</u>	<u>55,260</u>
<b>Expenditures</b>					
Personal Services	597,554		<b>578,607</b>	608,410	(29,803)
Contractual Services	250,513		<b>242,125</b>	286,888	(44,763)
Commodities	891,587		<b>663,135</b>	863,111	(199,976)
Capital Outlay	60,974		<b>61,492</b>	158,000	(96,508)
Transfers Out	311,825		<b>369,400</b>	-	369,400
<b>Total Expenditures</b>	<u>2,112,453</u>		<u><b>1,914,759</b></u>	<u>1,916,409</u>	<u>(1,650)</u>
<b>Receipts Over (Under) Expenditures</b>	(198,111)		<b>(11,256)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>260,583</u>		<u><b>62,472</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u><u>62,472</u></u>		<u><u><b>51,216</b></u></u>		

**KINGMAN COUNTY, KANSAS**  
**Special Bridge Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 262,297	<b>366,333</b>	372,479	(6,146)
Delinquent Tax	4,919	<b>4,054</b>	-	4,054
Vehicle Tax	28,958	<b>27,655</b>	22,451	5,204
Neighborhood Revitalization Rebate	(6,232)	<b>(15,439)</b>	(14,624)	(815)
Reimbursed Expenses	160,914	-	-	-
<b>Total Receipts</b>	<u>450,856</u>	<u><b>382,603</b></u>	<u>380,306</u>	<u>2,297</u>
<b>Expenditures</b>				
Contractual Services	294,850	<b>357,611</b>	50,000	307,611
Commodities	15,365	<b>5,317</b>	39,000	(33,683)
Capital Outlay	-	-	300,000	(300,000)
<b>Total Expenditures</b>	<u>310,215</u>	<u><b>362,928</b></u>	<u>389,000</u>	<u>(26,072)</u>
<b>Receipts Over (Under) Expenditures</b>	140,641	<b>19,675</b>		
<b>Unencumbered Cash - Beginning</b>	<u>114,259</u>	<u><b>254,900</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 254,900</u>	<u><b>274,575</b></u>		

**KINGMAN COUNTY, KANSAS**  
**Public Health Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 125,474	166,267	169,067	(2,800)
Delinquent Tax	1,887	1,756	-	1,756
Vehicle Tax	10,258	13,005	10,763	2,242
Neighborhood Revitalization Rebate	(2,988)	(7,007)	(7,010)	3
Federal Aid	37,812	33,072	40,000	(6,928)
State Aid	8,198	9,016	-	9,016
Charges for Services	135,885	155,395	120,000	35,395
<b>Total Receipts</b>	<u>316,526</u>	<u>371,504</u>	<u>332,820</u>	<u>38,684</u>
<b>Expenditures</b>				
Personal Services	227,415	228,283	231,652	(3,369)
Contractual Services	42,217	41,971	45,875	(3,904)
Commodities	107,762	92,887	79,350	13,537
Capital Outly	-	-	10,000	(10,000)
<b>Total Expenditures</b>	<u>377,394</u>	<u>363,141</u>	<u>366,877</u>	<u>(3,736)</u>
<b>Receipts Over (Under) Expenditures</b>	(60,868)	8,363		
<b>Unencumbered Cash - Beginning</b>	<u>78,051</u>	<u>17,183</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>17,183</u>	<u>25,546</u>		

**KINGMAN COUNTY, KANSAS**  
**Activity Center Maintenance Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year		
	Prior Year Actual		Actual	Budget	Variance Over (Under)
<b>Receipts</b>					
Taxes and Shared Revenues					
Ad Valorem Tax	\$ 55,240	<b>82,326</b>	83,668		(1,342)
Delinquent Tax	1,754	<b>1,163</b>	-		1,163
Vehicle Tax	12,132	<b>6,431</b>	4,742		1,689
Neighborhood Revitalization Rebate	(1,317)	<b>(3,470)</b>	(3,089)		(381)
Charges for Services	33,111	<b>34,535</b>	35,000		(465)
<b>Total Receipts</b>	100,920	<b>120,985</b>	<u>120,321</u>		<u>664</u>
<b>Expenditures</b>					
Personal Services	49,058	<b>48,651</b>	57,400		(8,749)
Contractual Services	35,047	<b>37,704</b>	38,000		(296)
Commodities	19,111	<b>11,550</b>	23,100		(11,550)
Capital Outlay	4,940	<b>4,835</b>	10,000		(5,165)
Transfers Out	12,800	-	-		-
<b>Total Expenditures</b>	120,956	<b>102,740</b>	<u>128,500</u>		<u>(25,760)</u>
<b>Receipts Over (Under) Expenditures</b>	(20,036)	<b>18,245</b>			
<b>Unencumbered Cash - Beginning</b>	27,932	<b>7,896</b>			
<b>Unencumbered Cash - Ending</b>	\$ <u>7,896</u>	<u><b>26,141</b></u>			

**KINGMAN COUNTY, KANSAS**  
**Extension Council Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year		
	Prior Year Actual		Actual	Budget	Variance Over (Under)
<b>Receipts</b>					
Taxes and Shared Revenues					
Ad Valorem Tax	\$ 146,637	<b>173,834</b>	176,759		(2,925)
Delinquent Tax	2,643	<b>2,162</b>	-		2,162
Vehicle Tax	15,760	<b>15,496</b>	12,569		2,927
Neighborhood Revitalization Rebate	(3,489)	<b>(7,308)</b>	(8,187)		879
<b>Total Receipts</b>	161,551	<b>184,184</b>	<u>181,141</u>		<u>3,043</u>
<b>Expenditures</b>					
Appropriations	186,921	<b>184,184</b>	<u>184,312</u>		<u>(128)</u>
<b>Receipts Over (Under) Expenditures</b>	(25,370)	-			
<b>Unencumbered Cash - Beginning</b>	25,370	-			
<b>Unencumbered Cash - Ending</b>	\$ -	-			

**KINGMAN COUNTY, KANSAS**  
**County Appraiser Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 160,631	<b>133,073</b>	135,246	(2,173)
Delinquent Tax	2,320	<b>2,024</b>	-	2,024
Vehicle Tax	12,536	<b>16,586</b>	13,776	2,810
Neighborhood Revitalization Rebate	(3,824)	<b>(5,608)</b>	(8,974)	3,366
Miscellaneous	7,630	<b>6,243</b>	-	6,243
<b>Total Receipts</b>	<u>179,293</u>	<u><b>152,318</b></u>	<u>140,048</u>	<u>12,270</u>
<b>Expenditures</b>				
Personal Services	77,802	<b>90,573</b>	102,451	(11,878)
Contractual Services	66,825	<b>69,715</b>	63,275	6,440
Commodities	5,206	<b>6,815</b>	15,500	(8,685)
Capital Outlay	170	<b>45</b>	2,500	(2,455)
Transfers Out	-	<b>3,000</b>	3,000	-
<b>Total Expenditures</b>	<u>150,003</u>	<u><b>170,148</b></u>	<u>186,726</u>	<u>(16,578)</u>
<b>Receipts Over (Under) Expenditures</b>	29,290	<b>(17,830)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>62,069</u>	<u><b>91,359</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>91,359</u>	<u><b>73,529</b></u>		

## KINGMAN COUNTY, KANSAS

## Noxious Weed Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 118,239	106,842	108,570	(1,728)
Delinquent Tax	1,201	1,299	-	1,299
Vehicle Tax	4,883	11,808	10,140	1,668
Neighborhood Revitalization Rebate	(2,815)	(4,503)	(6,606)	2,103
Sales of Chemicals	64,897	50,605	60,000	(9,395)
Reimbursements	-	1,701	-	1,701
<b>Total Receipts</b>	186,405	167,752	172,104	(4,352)
<b>Expenditures</b>				
Personal Services	74,120	70,339	80,180	(9,841)
Contractual Services	11,823	16,343	20,725	(4,382)
Commodities	90,401	61,966	89,550	(27,584)
Capital Outlay	480	763	-	763
Transfers Out	20,000	4,109	10,000	(5,891)
<b>Total Expenditures</b>	196,824	153,520	200,455	(46,935)
<b>Receipts Over (Under) Expenditures</b>	(10,419)	14,232		
<b>Unencumbered Cash - Beginning</b>	43,369	32,950		
<b>Unencumbered Cash - Ending</b>	\$ 32,950	47,182		

**KINGMAN COUNTY, KANSAS**  
**Election Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>	\$ -	-	-	-
<b>Expenditures</b>				
Transfers Out	554	-	-	-
<b>Receipts Over (Under) Expenditures</b>	(554)	-		
<b>Unencumbered Cash - Beginning</b>	554	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		



**KINGMAN COUNTY, KANSAS**  
**Council on Aging Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 124,218	151,335	153,898	(2,563)
Delinquent Tax	2,260	1,856	-	1,856
Vehicle Tax	13,501	13,167	10,651	2,516
Neighborhood Revitalization Rebate	(2,957)	(6,362)	(6,938)	576
<b>Total Receipts</b>	137,022	159,996	157,611	2,385
<b>Expenditures</b>				
Appropriations	162,779	159,996	160,675	(679)
<b>Receipts Over (Under) Expenditures</b>	(25,757)	-		
<b>Unencumbered Cash - Beginning</b>	25,757	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**KINGMAN COUNTY, KANSAS**  
**Ambulance Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 147,507	<b>165,560</b>	168,320	(2,760)
Delinquent Tax	2,522	<b>2,110</b>	-	2,110
Vehicle Tax	14,699	<b>15,513</b>	12,650	2,863
Neighborhood Revitalization Rebate	(3,511)	<b>(6,977)</b>	(8,240)	1,263
<b>Total Receipts</b>	161,217	<b>176,206</b>	<u>172,730</u>	<u>3,476</u>
<b>Expenditures</b>				
Appropriations	193,084	<b>181,350</b>	<u>189,000</u>	<u>(7,650)</u>
<b>Receipts Over (Under) Expenditures</b>	(31,867)	<b>(5,144)</b>		
<b>Unencumbered Cash - Beginning</b>	48,819	<b>16,952</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>16,952</u>	<u><b>11,808</b></u>		

**KINGMAN COUNTY, KANSAS**  
**Mental Health Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 54,503	<b>58,516</b>	59,434	(918)
Delinquent Tax	913	<b>765</b>	-	765
Vehicle Tax	5,227	<b>5,703</b>	4,672	1,031
Other	-	-	8,000	(8,000)
Neighborhood Revitalization Rebate	(125)	<b>(2,460)</b>	(3,043)	583
<b>Total Receipts</b>	60,518	<b>62,524</b>	<u>69,063</u>	<u>(6,539)</u>
<b>Expenditures</b>				
Appropriations	60,518	<b>62,524</b>	<u>68,000</u>	<u>(5,476)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**KINGMAN COUNTY, KANSAS**  
**Intellectual Disability Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 55,671	<b>72,943</b>	74,168	(1,225)
Delinquent Tax	921	<b>804</b>	-	804
Vehicle Tax	5,256	<b>5,822</b>	4,775	1,047
Neighborhood Revitalization Rebate	(128)	<b>(3,067)</b>	(3,110)	43
<b>Total Receipts</b>	<u>61,720</u>	<u><b>76,502</b></u>	<u>75,833</u>	<u>669</u>
<b>Expenditures</b>				
Appropriations	<u>61,720</u>	<u><b>68,000</b></u>	<u>68,000</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	-	<b>8,502</b>		
<b>Unencumbered Cash - Beginning</b>	<u>-</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>-</u>	<u><b>8,502</b></u>		

**KINGMAN COUNTY, KANSAS**  
**Employee Benefits Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,729,039	2,191,536	2,228,746	(37,210)
Delinquent Tax	23,853	22,855	-	22,855
Vehicle Tax	128,114	178,262	148,390	29,872
Neighborhood Revitalization Rebate	(41,185)	(92,362)	(96,658)	4,296
Miscellaneous	-	13,317	-	13,317
<b>Total Receipts</b>	1,839,821	2,313,608	2,280,478	33,130
<b>Expenditures</b>				
Health Insurance	1,459,571	1,486,456	1,643,000	(156,544)
Other Insurance	66,027	63,797	76,000	(12,203)
Social Security	207,579	210,103	50,000	160,103
Retirement	264,093	246,973	450,000	(203,027)
Workmen's Compensation	62,020	60,850	100,000	(39,150)
Unemployment Tax	5,191	12,860	10,000	2,860
<b>Total Expenditures</b>	2,064,481	2,081,039	2,329,000	(247,961)
<b>Receipts Over (Under) Expenditures</b>	(224,660)	232,569		
<b>Unencumbered Cash - Beginning</b>	400,268	175,608		
<b>Unencumbered Cash - Ending</b>	\$ 175,608	408,177		

**KINGMAN COUNTY, KANSAS**  
**Special Parks and Recreation Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Local Alcohol Liquor Tax	\$ -	-	<u>2,264</u>	<u>(2,264)</u>
<b>Expenditures</b>				
Appropriations	-	-	<u>7,814</u>	<u>(7,814)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	<u>2,998</u>	<u>2,998</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>2,998</u>	<u>2,998</u>		

**KINGMAN COUNTY, KANSAS**  
**Special Alcohol and Drug Program Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Local Alcohol Liquor Tax	\$ 7,250	<b>10,929</b>	<u>2,263</u>	<u>8,666</u>
<b>Expenditures</b>				
Contractual Services	<u>873</u>	<u><b>5,688</b></u>	<u>5,688</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	6,377	<b>5,241</b>		
<b>Unencumbered Cash - Beginning</b>	<u>873</u>	<u><b>7,250</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>7,250</u>	<u><b>12,491</b></u>		

**KINGMAN COUNTY, KANSAS**  
**Emergency Telephone Services (911) Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
911 Telephone Tax	\$ 56,077	<b>56,139</b>	75,000	(18,861)
Transfers In	-	<b>13,620</b>	-	13,620
<b>Total Receipts</b>	56,077	<b>69,759</b>	75,000	(5,241)
<b>Expenditures</b>				
Contractual Services	27,077	<b>57,097</b>	40,000	17,097
Commodities	-	<b>10,436</b>	2,500	7,936
Capital Outlay	66,354	<b>7,860</b>	238,209	(230,349)
<b>Total Expenditures</b>	93,431	<b>75,393</b>	<u>280,709</u>	<u>(205,316)</u>
<b>Receipts Over (Under) Expenditures</b>	(37,354)	<b>(5,634)</b>		
<b>Unencumbered Cash - Beginning</b>	167,709	<b>130,355</b>		
<b>Prior Year Cancelled Encumbrances</b>	-	<b>2,235</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>130,355</u>	<u><b>126,956</b></u>		



**KINGMAN COUNTY, KANSAS**  
**Special Machinery Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 77,956	92,350
<b>Expenditures</b>		
Capital Outlay	32,471	500
<b>Receipts Over (Under) Expenditures</b>	45,485	91,850
<b>Unencumbered Cash - Beginning</b>	73,537	119,022
<b>Unencumbered Cash - Ending</b>	\$ 119,022	210,872

**KINGMAN COUNTY, KANSAS**  
**Special Highway Improvement Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 233,869	277,050
<b>Expenditures</b>		
Road Materials	20,564	-
Capital Outlay	-	225,000
<b>Total Expenditures</b>	20,564	225,000
<b>Receipts Over (Under) Expenditures</b>	213,305	52,050
<b>Unencumbered Cash - Beginning</b>	282,555	495,860
<b>Unencumbered Cash - Ending</b>	\$ 495,860	547,910

**KINGMAN COUNTY, KANSAS**  
**Register of Deeds Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Technology Fees	\$ 17,384	12,482
Interest	7	8
<b>Total Receipts</b>	17,391	12,490
<b>Expenditures</b>		
Personal Services	-	3,798
Contractual Services	2,012	2,101
Capital Outlay	-	28,845
<b>Total Expenditures</b>	2,012	34,744
<b>Receipts Over (Under) Expenditures</b>	15,379	(22,254)
<b>Unencumbered Cash - Beginning</b>	58,810	74,189
<b>Unencumbered Cash - Ending</b>	\$ 74,189	51,935

**KINGMAN COUNTY, KANSAS**  
**County Clerk Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Technology Fees	\$ 4,346	3,121
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	4,346	3,121
<b>Unencumbered Cash - Beginning</b>	3,958	8,304
<b>Unencumbered Cash - Ending</b>	\$ 8,304	11,425

**KINGMAN COUNTY, KANSAS**  
**County Treasurer Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Technology Fees	\$ 4,346	3,121
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	4,346	3,121
<b>Unencumbered Cash - Beginning</b>	3,958	8,304
<b>Unencumbered Cash - Ending</b>	\$ 8,304	11,425

**KINGMAN COUNTY, KANSAS**  
**County Wide .075% Sales Tax Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Sales and Compensating Use Tax	\$ 906,848	693,109
State Aid	305,202	110,283
<b>Total Receipts</b>	1,212,050	803,392
<b>Expenditures</b>		
Capital Outlay	1,146,450	1,008,467
Transfers Out	20,273	-
<b>Total Expenditures</b>	1,166,723	1,008,467
<b>Receipts Over (Under) Expenditures</b>	45,327	(205,075)
<b>Unencumbered Cash - Beginning</b>	735,112	780,439
<b>Prior Year Cancelled Encumbrances</b>	-	26,418
<b>Unencumbered Cash - Ending</b>	\$ 780,439	601,782

**KINGMAN COUNTY, KANSAS**  
**Capital Improvement Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 1,769,449	1,020,269
<b>Expenditures</b>		
Capital Outlay	4,553	4,109
<b>Receipts Over (Under) Expenditures</b>	1,764,896	1,016,160
<b>Unencumbered Cash - Beginning</b>	743,127	2,508,023
<b>Unencumbered Cash - Ending</b>	\$ 2,508,023	3,524,183

**KINGMAN COUNTY, KANSAS**  
**Capital Equipment Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 132,300	26,000
<b>Expenditures</b>		
Capital Outlay	160,940	1,939
<b>Receipts Over (Under) Expenditures</b>	(28,640)	24,061
<b>Unencumbered Cash - Beginning</b>	347,275	318,635
<b>Unencumbered Cash - Ending</b>	\$ 318,635	342,696



**KINGMAN COUNTY, KANSAS**  
**Activity Center Roof Replacement Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 736,800	-
<b>Expenditures</b>		
Contractual Services	605,806	24,220
Transfer Out	241,150	-
<b>Total Expenditures</b>	846,956	24,220
<b>Receipts Over (Under) Expenditures</b>	(110,156)	(24,220)
<b>Unencumbered Cash - Beginning</b>	144,304	34,148
<b>Unencumbered Cash - Ending</b>	\$ 34,148	9,928

**KINGMAN COUNTY, KANSAS**  
**Bond and Interest Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 55,242	<b>96,143</b>	97,733	(1,590)
Delinquent Tax	2,463	<b>1,498</b>	-	1,498
Vehicle Tax	15,437	<b>6,255</b>	4,617	1,638
Neighborhood Revitalization Rebate	(1,541)	<b>(4,047)</b>	(3,008)	(1,039)
Transfers In	-	<b>9,981</b>	-	9,981
<b>Total Receipts</b>	<u>71,601</u>	<u><b>109,830</b></u>	<u>99,342</u>	<u>10,488</u>
<b>Expenditures</b>				
Bond Principal	95,000	<b>100,000</b>	100,000	-
Bond Interest and Fees	35,803	<b>33,903</b>	33,903	-
Cash Basis Reserve	-	-	1,000	(1,000)
<b>Total Expenditures</b>	<u>130,803</u>	<u><b>133,903</b></u>	<u>134,903</u>	<u>(1,000)</u>
<b>Receipts Over (Under) Expenditures</b>	(59,202)	<b>(24,073)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>104,611</u>	<u><b>45,409</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>45,409</u>	<u><b>21,336</b></u>		

**KINGMAN COUNTY, KANSAS**  
**Bond Compliance Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
GO Bond Proceeds	\$ 3,000	-
<b>Expenditures</b>		
Transfers Out	-	<b>3,000</b>
<b>Receipts Over (Under) Expenditures</b>	3,000	<b>(3,000)</b>
<b>Unencumbered Cash - Beginning</b>	-	<b>3,000</b>
<b>Unencumbered Cash - Ending</b>	\$ 3,000	-

**KINGMAN COUNTY, KANSAS**  
**Bond Issuance Cost Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
GO Bond Proceeds	\$ 65,850	-
<b>Expenditures</b>		
Cost of Issuance	35,869	23,000
Transfers Out	-	6,981
<b>Total Expenditures</b>	35,869	29,981
<b>Receipts Over (Under) Expenditures</b>	29,981	(29,981)
<b>Unencumbered Cash - Beginning</b>	-	29,981
<b>Unencumbered Cash - Ending</b>	\$ 29,981	-

**KINGMAN COUNTY, KANSAS**  
**Capital Project - 2016 Bridge Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
GO Bond Proceeds	\$ 2,431,150	-
Bond Premium	41,517	-
<b>Total Receipts</b>	<u>2,472,667</u>	<u>-</u>
<b>Expenditures</b>		
Cost of Issuance	22,375	-
Capital Outlay	177,599	1,908,760
<b>Total Expenditures</b>	<u>199,974</u>	<u>1,908,760</u>
<b>Receipts Over (Under) Expenditures</b>	2,272,693	(1,908,760)
<b>Unencumbered Cash - Beginning</b>	<u>-</u>	<u>2,272,693</u>
<b>Unencumbered Cash - Ending</b>	\$ <u><u>2,272,693</u></u>	<u><u>363,933</u></u>

**KINGMAN COUNTY, KANSAS**  
**Special Motor Vehicle Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 80,622	80,635
State Aid	700	700
Miscellaneous	12,286	12,470
<b>Total Receipts</b>	93,608	93,805
<b>Expenditures</b>		
Personal Services	68,515	75,095
Contractual Services	5,771	6,723
Commodities	3,712	3,788
Capital Outlay	218	-
Transfers Out	15,392	8,199
<b>Total Expenditures</b>	93,608	93,805
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**KINGMAN COUNTY, KANSAS**  
**Oil and Gas Depletion Trust Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>		
Transfers Out	1,118,299	-
<b>Receipts Over (Under) Expenditures</b>	(1,118,299)	-
<b>Unencumbered Cash - Beginning</b>	1,118,299	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**KINGMAN COUNTY, KANSAS**  
**Prosecutor Training Assistance Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 1,974	2,737
<b>Expenditures</b>		
Personal Services	225	1,423
Contractual Services	1,443	1,205
<b>Total Expenditures</b>	1,668	2,628
<b>Receipts Over (Under) Expenditures</b>	306	109
<b>Unencumbered Cash - Beginning</b>	12,029	12,335
<b>Unencumbered Cash - Ending</b>	\$ 12,335	12,444



**KINGMAN COUNTY, KANSAS**  
**Extension Council**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
County Appropriations	\$ 187,098	184,184
KSU Salary Participation	37,764	36,952
Educational Services	15,793	7,060
Interest and Miscellaneous Income	37	733
<b>Total Receipts</b>	240,692	228,929
<b>Expenditures</b>		
Audit, Printing, and Treasury Bond	1,710	2,917
Telephone	3,775	3,861
Postage and Supplies	1,079	1,623
Equipment	12,462	3,226
Miscellaneous	8,698	5,814
Transportation	1,730	2,726
Subsistence	1,739	687
Salaries	141,342	123,766
Social Security and Retirement	22,132	19,124
Non Appropriated Funds	11,186	7,100
<b>Total Expenditures</b>	205,853	170,844
<b>Receipts Over (Under) Expenditures</b>	34,839	58,085
<b>Unencumbered Cash - Beginning</b>	57,400	92,239
<b>Unencumbered Cash - Ending</b>	\$ 92,239	150,324

**KINGMAN COUNTY, KANSAS**  
**Distributable Funds, State Funds, and Subdivision Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Current Tax	\$ 9,941,703	16,193,166	15,667,704	<b>10,467,165</b>
Motor Vehicle 16/20M Tax	65,154	110,492	99,910	<b>75,736</b>
RV Tax	5,192	236,283	237,442	<b>4,033</b>
Advanced/Escrow Taxes	665	9,322	8,819	<b>1,168</b>
Clearing Fund	-	26,329	26,329	-
Delinquent Real Estate Tax	88,050	176,613	219,562	<b>45,101</b>
Delinquent Personal Property Tax	3,743	46,334	46,205	<b>3,872</b>
Delinquent 16/20M Tax	276	6,959	6,668	<b>567</b>
Other Taxes	-	661,161	661,161	-
Motor Vehicle Registration	232,202	1,377,388	1,358,927	<b>250,663</b>
Excise Tax	5	159	100	<b>64</b>
<b>Total Distributable Funds</b>	<b>10,336,990</b>	<b>18,844,206</b>	<b>18,332,827</b>	<b>10,848,369</b>
<b>State Funds</b>				
State Drivers Licenses	1	55,624	55,625	-
State Educational Fund	-	114,151	114,151	-
State Institutions Building Tax	-	57,076	57,076	-
Combined Motor Vehicle Sales Tax	18,555	363,964	354,725	<b>27,794</b>
Games Licenses	-	16,080	16,080	-
Antique Vehicle	1,854	13,861	13,231	<b>2,484</b>
<b>Total State Funds</b>	<b>20,410</b>	<b>620,756</b>	<b>610,888</b>	<b>30,278</b>
<b>Subdivision Funds</b>				
Cemetery Districts	-	82,292	82,330	<b>(38)</b>
Cities	193	1,682,598	1,683,040	<b>(249)</b>
Hospital Districts	-	64,576	64,576	-
School Districts	3,259	5,548,209	5,552,213	<b>(745)</b>
Townships	-	2,287,381	2,287,875	<b>(494)</b>
Regional Library	-	102,974	102,987	<b>(13)</b>
Fire Districts	-	12,597	12,597	-
<b>Total Subdivision Funds</b>	<b>3,452</b>	<b>9,780,627</b>	<b>9,785,618</b>	<b>(1,539)</b>
<b>Total</b>	<b>\$ 10,360,852</b>	<b>29,245,589</b>	<b>28,729,333</b>	<b>10,877,108</b>

**KINGMAN COUNTY, KANSAS**  
**Agency Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Agency Funds</b>				
Payroll Clearing	\$ (11,469)	73,032	65,930	<b>(4,367)</b>
Game Licenses	-	16,080	16,080	-
District Court	17,249	457,192	461,364	<b>13,077</b>
Law Library	6,363	11,208	11,409	<b>6,162</b>
Special Prosecutor Trust	8,471	-	-	<b>8,471</b>
Diversion	127,252	22,070	-	<b>149,322</b>
Sheriff Equipment	20,375	15,422	3,249	<b>32,548</b>
Sheriff Drug Seizure	265	-	-	<b>265</b>
Sheriff Commissary	-	44,880	44,880	-
2017 JAG Grant	-	93,869	93,869	-
Stray Animal	2,775	5,734	1,409	<b>7,100</b>
Early Detection Works Grant	12	-	-	<b>12</b>
SK Coalition for Public Health	17,063	28,608	45,671	-
Beer License Stamp Fund	75	100	175	-
<b>Total Agency Funds</b>	<b>\$ 188,431</b>	<b>768,195</b>	<b>744,036</b>	<b>212,590</b>

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