

EDWARDS COUNTY, KANSAS

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED DECEMBER 31, 2018**

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Kennedy
McKee & Company LLP Certified Public Accountants

1100 W. Frontview
P. O. Box 1477
Dodge City, Kansas 67801
Tel. (620) 227-3135
Fax (620) 227-2308
www.kmc-cpa.com

JAMES W. KENNEDY, CPA
ROBERT C. NEIDHART, CPA
PATRICK M. FRIESS, CPA
JOHN W. HENDRICKSON, CPA

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
County of Edwards, Kansas

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

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

As described in Note A, the financial statement is prepared by the County 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 A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Edwards County, Kansas as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Edwards County, Kansas as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

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 (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Edwards County, Kansas as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated October 10, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: <https://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2018 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

November 7, 2019

EDWARDS COUNTY, KANSAS

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

For the Year Ended December 31, 2018

<u>Funds</u>	<u>Beginning unencumbered cash balance</u>	<u>Prior year canceled encumbrances</u>	<u>Receipts</u>
General fund	\$ 256,532	\$ -	\$ 2,573,400
Special purpose funds:			
Road and bridge	219,525	-	1,152,788
Noxious weed	19,951	-	82,207
Employee benefits	217,705	-	1,034,605
Health	34,373	-	174,582
Hospital maintenance	6,311	-	300,324
Special drug and alcohol	2,035	-	1,358
Special parks and recreation	200	-	453
Noxious weed capital outlay	48,935	-	5,000
Edwards County 911	159,280	-	52,095
Non-budgeted special purpose funds:			
Economic development	-	-	40,000
Special law enforcement	-	-	10,193
Lef and diversion	59,626	-	26,718
Special drug enforcement	59,648	-	1,983
Micro-loan	21,248	-	5,660
Special highway improvement	68,930	-	25,000
Special machinery	166,644	-	159,694
Multi-year capital improvement	413,372	-	249,996
Equipment reserve	713,172	-	223,696
Retainage contracts	914	-	1,614
Deeds technology	27,719	-	5,036
Concealed carry handgun	5,143	-	227
Emergency preparedness	10,926	-	1,440
Offender registration	6,400	-	1,220
Clerks technology	5,171	-	1,240
Treasurer technology	5,171	-	1,240
24th Judicial district drug-alcohol	-	-	130
Prosecutor's training and assistance	3,877	-	1,295
Special motor vehicle	11,251	-	30,521
Total special purpose funds	<u>2,287,527</u>	<u>-</u>	<u>3,590,315</u>
Business fund:			
Risk management reserve	379,041	-	776,890
Total reporting entity - excluding agency funds	<u>\$ 2,923,100</u>	<u>\$ -</u>	<u>\$ 6,940,605</u>
Composition of cash balance:			
Cash on hand			
Operating checking accounts			
Interest bearing checking accounts			
Certificates of deposit			
Total cash			
Agency funds			
Total reporting entity - excluding agency funds			

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

STATEMENT 1

<u>Expenditures</u>	<u>Ending unencumbered cash balance</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance</u>
\$ 2,544,305	\$ 285,627	\$ 53,440	\$ 339,067
1,270,055	102,258	19,637	121,895
92,095	10,063	1,575	11,638
1,093,313	158,997	12,135	171,132
197,401	11,554	-	11,554
300,000	6,635	-	6,635
2,400	993	-	993
-	653	-	653
3,600	50,335	-	50,335
31,517	179,858	-	179,858
40,000	-	-	-
-	10,193	-	10,193
23,959	62,385	-	62,385
18,106	43,525	-	43,525
389	26,519	-	26,519
1,745	92,185	-	92,185
27,723	298,615	-	298,615
41,516	621,852	-	621,852
87,134	849,734	-	849,734
1,553	975	-	975
3,391	29,364	-	29,364
-	5,370	-	5,370
1,975	10,391	-	10,391
525	7,095	-	7,095
-	6,411	-	6,411
-	6,411	-	6,411
120	10	-	10
680	4,492	-	4,492
28,496	13,276	-	13,276
<u>3,267,693</u>	<u>2,610,149</u>	<u>33,347</u>	<u>2,643,496</u>
<u>736,865</u>	<u>419,066</u>	<u>-</u>	<u>419,066</u>
<u>\$ 6,548,863</u>	<u>\$ 3,314,842</u>	<u>\$ 86,787</u>	<u>\$ 3,401,629</u>
			\$ 62,863
			7,807,906
			521,022
			<u>1,143,000</u>
			9,534,791
			<u>(6,133,162)</u>
			<u>\$ 3,401,629</u>

EDWARDS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement, notes, and schedules are the representations of the County's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Edwards County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement does not include the following related municipal entities. A related municipal entity is an entity established to benefit the County and/or its constituents.

Edwards County Hospital. The members of the governing board of the Hospital are appointed by the County Commissioners. Although the County Commissioners do not have the authority to modify or approve the Hospital's operating budget, the Hospital is fiscally dependent on the County because the County provides substantial support.

Edwards County Extension Council. The Extension Council has an elected board for its governing body. The County can impose its will on the Council because it has the ability to modify or approve the operating budget of the Council. Because the Council receives substantial financial support from the County, it is fiscally dependent on the County, although it receives some other support.

Edwards County Historical Society. The Historical Society's governing body members are appointed by the County Commissioners. The Society is fiscally dependent upon the County because the operating budget is approved by the County Commissioners and the County provides substantial financial support to the Society.

Edwards County Fair Board. The Fair Board is fiscally dependent upon the County because the County provides substantial financial support.

2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2018:

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

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

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

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

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

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG 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.

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund and special purpose funds (unless specifically exempted by statute). 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 ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

A legal operating budget is not required for agency funds, the business fund, and the following special purpose funds:

Economic Development	Deeds Technology
Special Law Enforcement	Concealed Carry Handgun
Lef and Diversion	Emergency Preparedness
Special Drug Enforcement	Offender Registration
Micro-Loan	Clerks Technology
Special Highway Improvement	Treasurer Technology
Special Machinery	24 th Judicial District Drug-Alcohol
Multi-Year Capital Improvement	Prosecutor's Training and Assistance
Equipment Reserve	Special Motor Vehicle
Retainage Contracts	

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.

B. 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 to have a main or branch bank in the County, 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.

B. DEPOSITS AND INVESTMENTS (CONTINUED)

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. All deposits were legally secured at December 31, 2018.

At December 31, 2018 the County's carrying amount of deposits, including certificates of deposit, was \$9,471,928 and the bank balance was \$9,688,089. Of the bank balance, \$5,711,688 was covered by federal depository insurance, and \$3,976,401 was collateralized with securities held by the pledging financial institution's agents in the County's name.

C. INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory authority</u>
General	Multi-year Capital Improvement	\$ 200,000	K.S.A. 19-120
General	Equipment Reserve	220,000	K.S.A. 19-119
General	Economic Development	40,000	K.S.A. 79-1946
Health	Equipment Reserve	3,696	K.S.A. 19-119
Special Motor Vehicle	General	11,251	K.S.A. 8-145
Road and Bridge	Special Highway Improvement	25,000	K.S.A. 68-590
Road and Bridge	Special Machinery	155,000	K.S.A. 68-141g
Noxious Weed	Noxious Weed Capital Outlay	<u>5,000</u>	K.S.A. 2-1318
Total operating transfers		<u>\$ 659,947</u>	

Transfers to related municipal entities:

<u>From</u>	<u>To</u>	<u>Amount</u>
General	County Fair	\$ 11,000
General	Extension Council	128,000
General	Historical Society	10,000
Hospital Maintenance	Edwards County Hospital	<u>300,000</u>
Total transfers to related municipal entities		<u>\$ 449,000</u>

D. CDBG LOANS

In 2004, the County issued a \$15,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at six percent was to be repaid over a period of three years. Loan payments are \$456 per month, including principal and interest. At December 31, 2018 the loan was in default and the loan balance was \$9,927.

D. CDBG LOANS (CONTINUED)

In 2006, the County issued a \$15,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at eight percent was to be repaid as follows: interest only payments for the first six months; loan payments of \$470 per month, including principal and interest for the next three years. At December 31, 2018 the loan was in default and the loan balance was \$14,628.

In 2012, the County issued a \$25,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at three and a quarter percent is to be repaid over a period of five years. Loan payments are \$452 per month, including principal and interest. At December 31, 2018 the loan was in default and the loan balance was \$7,789.

In 2013, the County issued a \$20,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at four and one-half percent is to be repaid over a period of five years. Loan payments are \$373 per month, including principal and interest. At December 31, 2018 the loan balance was \$3,423.

In 2014, the County issued a \$14,568 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at three and a quarter percent is to be repaid over a period of seven years. Loan payments are \$196 per month, including principal and interest. At December 31, 2018 the loan was in default and the loan balance was \$13,103.

In 2016, the County issued a \$15,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at four percent is to be repaid over a period of five years. Loan payments are \$276 per month, including principal and interest. At December 31, 2018 the loan balance was \$8,352.

E. DEFINED BENEFIT PENSION PLAN

General Information about the 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 K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. KPERs' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERs website at www.kpers.org or by writing to KPERs (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

E. DEFINED BENEFIT PENSION PLAN (CONTINUED)

General Information about the Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$131,700 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,221,796. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

Death and disability other post-employment benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% and contributions were \$15,145 for the year ended December 31, 2018.

Vacation leave. The County's policies regarding vacations permit non-elected employees to accumulate and carry over up to 120 hours of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accrued vacation earned prior to termination or resignation, provided two weeks' notice is given.

F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

Sick leave. The County's policies regarding sick leave permit non-elected employees on permanent status to accumulate up to 720 hours of sick leave. Upon termination or resignation from service with the County, employees are entitled to payment for up to fifty percent of accrued sick leave earned prior to termination or resignation, provided two weeks' notice is given.

Section 125 plan. The County offers a Section 125 flexible benefit plan to employees electing to participate. It is used for certain disability insurance premiums.

G. CONTINGENCIES

The County receives Federal and State grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, would not be significant.

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

H. 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; natural disasters; and medical needs of employees. The County participates in public entity risk pools to cover property, liability and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.

I. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group-funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to \$750,000 each and aggregate excess reinsurance provides aggregate coverage up to \$1,000,000. Except for required contributions, no member can be held responsible for any claims made against any other member.

I. PUBLIC ENTITY RISK POOLS (CONTINUED)

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group-funded pool for property, liability, crime and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file which is \$24,147,399, \$500,000 for liability and \$1,000,000 for crime. Excess reinsurance provides aggregate coverage up to \$3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

J. MEDICAL SELF-INSURANCE

The County maintains a self-insurance program that is handled by an outside administrator who determines claims to be paid by the County. A stop loss insurance policy is purchased by the County to cover claims above \$30,000 per employee. Changes in claims liability for the past two years have been as follows:

	<u>Beginning of year liability</u>	<u>Claims and changes in estimates</u>	<u>Stop loss reimbursement</u>	<u>Claim payments</u>	<u>End of year liability</u>
2017	\$ -	\$ 583,150	\$ 28,464	\$ 554,686	\$ -
2018	-	587,563	108,025	479,538	-

K. SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 7, 2019, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in the financial statement.

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

EDWARDS COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018

<u>Funds</u>	<u>Certified budget</u>	<u>Adjustment for qualifying budget credits</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General fund	\$ 2,596,400	\$ -	\$ 2,596,400	\$ 2,544,305	\$ 52,095
Special purpose funds:					
Road and bridge	1,319,500	-	1,319,500	1,270,055	49,445
Noxious weed	93,400	-	93,400	92,095	1,305
Employee benefits	1,195,500	-	1,195,500	1,093,313	102,187
Health	196,650	751	197,401	197,401	-
Hospital maintenance	300,000	-	300,000	300,000	-
Special drug and alcohol	12,000	-	12,000	2,400	9,600
Special parks and recreation	12,000	-	12,000	-	12,000
Noxious weed capital outlay	41,635	-	41,635	3,600	38,035
Edwards County 911	204,000	-	204,000	31,517	172,483
Total	\$ 5,971,085	\$ 751	\$ 5,971,836	\$ 5,534,686	\$ 437,150

See Independent Auditor's Report

EDWARDS COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018

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

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 1,638,897	\$ 1,899,272	\$ 1,886,115	\$ 13,157
Delinquent tax	45,389	13,073	7,500	5,573
Motor vehicle tax	131,987	127,258	114,709	12,549
Recreational vehicle tax	2,321	1,878	1,851	27
16/20M truck tax	16,691	16,148	17,153	(1,005)
In lieu of tax	1,174	1,057	-	1,057
Interest on delinquent tax	37,932	20,850	10,000	10,850
Shared revenue:				
Local sales tax	193,329	185,246	195,000	(9,754)
Mineral production tax	4,595	6,780	2,500	4,280
Local alcohol tax	589	800	250	550
Licenses, permits and fees:				
Mortgage registration fees	16,970	6,348	20,000	(13,652)
County officer fees	39,668	41,702	30,000	11,702
Other fees	21,942	17,651	5,000	12,651
Charges for services:				
Prisoner care	1,960	580	-	580
Diversions fees	-	10,000	-	10,000
Law enforcement contract	135,862	130,337	135,000	(4,663)
Tonnage fees	17,474	17,650	-	17,650
Interest	15,266	44,237	2,500	41,737
Miscellaneous	30,916	21,282	-	21,282
Transfer from special motor vehicle	17,022	11,251	10,000	1,251
Total receipts	<u>2,369,984</u>	<u>2,573,400</u>	<u>\$ 2,437,578</u>	<u>\$ 135,822</u>
Expenditures:				
General government:				
County commissioners	51,277	52,430	\$ 54,000	\$ 1,570
County clerk	90,421	92,059	98,000	5,941
County treasurer	125,760	99,167	121,500	22,333
County attorney	84,957	87,067	75,000	(12,067)
Register of deeds	74,016	73,451	75,110	1,659
District court	73,084	68,565	48,641	(19,924)
Courthouse general	223,521	210,107	252,000	41,893
Appraisal	102,968	102,600	109,352	6,752
Extension office	10,187	9,075	11,000	1,925

EDWARDS COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
General government (continued):				
Zoning	\$ 2,621	\$ 2,612	\$ 4,600	\$ 1,988
Election	24,240	31,937	48,200	16,263
Insurance cost	81,374	75,088	87,000	11,912
Soil conservation	27,955	27,955	27,955	-
	<u>972,381</u>	<u>932,113</u>	<u>1,012,358</u>	<u>80,245</u>
Public safety:				
Sheriff	544,229	559,185	554,100	(5,085)
Emergency preparedness	9,352	8,314	10,200	1,886
	<u>553,581</u>	<u>567,499</u>	<u>564,300</u>	<u>(3,199)</u>
Health and welfare:				
Ambulance	90,000	210,000	230,000	20,000
Mental health	27,192	27,192	27,192	-
Mental retardation	32,500	30,000	30,000	-
	<u>149,692</u>	<u>267,192</u>	<u>287,192</u>	<u>20,000</u>
Public works:				
Prairie dog	(2,193)	(390)	-	390
Culture and recreation:				
Fairgrounds maintenance	12,381	18,610	17,000	(1,610)
Sanitation:				
Transfer station	180,667	150,281	211,550	61,269
Transfers out:				
Equipment reserve	192,272	220,000	215,000	(5,000)
Multi-year capital improvement	125,000	200,000	100,000	(100,000)
Economic development	40,000	40,000	40,000	-
	<u>357,272</u>	<u>460,000</u>	<u>355,000</u>	<u>(105,000)</u>

EDWARDS COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018

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

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Transfers to related municipal entities:				
County fair	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
Extension council	125,000	128,000	128,000	-
Historical society	8,000	10,000	10,000	-
	<u>144,000</u>	<u>149,000</u>	<u>149,000</u>	<u>-</u>
Total expenditures	<u>2,367,781</u>	<u>2,544,305</u>	<u>\$ 2,596,400</u>	<u>\$ 52,095</u>
Receipts over (under) expenditures	2,203	29,095		
Unencumbered cash, beginning of year	<u>254,329</u>	<u>256,532</u>	<u>\$ 158,822</u>	<u>\$ 97,710</u>
Unencumbered cash, end of year	<u>\$ 256,532</u>	<u>\$ 285,627</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 853,680	\$ 797,136	\$ 792,663	\$ 4,473
Delinquent tax	20,695	6,414	3,000	3,414
Motor vehicle tax	60,063	66,024	59,754	6,270
Recreational vehicle tax	1,055	977	965	12
16/20M truck tax	8,773	7,321	8,935	(1,614)
In lieu of tax	532	551	-	551
Shared revenue:				
Gasoline tax	262,101	264,915	259,209	5,706
Charges for services	6,162	9,450	-	9,450
Total receipts	<u>1,213,061</u>	<u>1,152,788</u>	<u>\$ 1,124,526</u>	<u>\$ 28,262</u>
Expenditures:				
Highways, streets and bridges:				
Personal services	438,530	441,349	\$ 492,500	\$ 51,151
Commodities	498,450	534,628	586,750	52,122
Contractual services	67,949	105,078	190,250	85,172
Capital outlay	46,629	9,000	50,000	41,000
Transfers out:				
Special machinery	10,000	155,000	-	(155,000)
Special highway improvement	10,000	25,000	-	(25,000)
Total expenditures	<u>1,071,558</u>	<u>1,270,055</u>	<u>\$ 1,319,500</u>	<u>\$ 49,445</u>
Receipts over (under) expenditures	141,503	(117,267)		
Unencumbered cash, beginning of year	<u>78,022</u>	<u>219,525</u>	<u>\$ 194,974</u>	<u>\$ 24,551</u>
Unencumbered cash, end of year	<u>\$ 219,525</u>	<u>\$ 102,258</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 76,841	\$ 74,782	\$ 74,322	\$ 460
Delinquent tax	1,838	590	500	90
Motor vehicle tax	6,020	5,961	5,379	582
Recreational vehicle tax	106	88	87	1
16/20M truck tax	769	736	804	(68)
In lieu of tax	54	50	-	50
Total receipts	<u>85,628</u>	<u>82,207</u>	<u>\$ 81,092</u>	<u>\$ 1,115</u>
Expenditures:				
Highways, streets and bridges:				
Personal services	31,071	39,188	\$ 38,000	\$ (1,188)
Commodities	45,405	79,790	92,000	12,210
Contractual services	6,525	7,443	8,400	957
Capital outlay	40	-	5,000	5,000
Reimbursed expenditures	(21,838)	(39,326)	(50,000)	(10,674)
Transfers out:				
Noxious weed capital outlay	15,000	5,000	-	(5,000)
Total expenditures	<u>76,203</u>	<u>92,095</u>	<u>\$ 93,400</u>	<u>\$ 1,305</u>
Receipts over (under) expenditures	9,425	(9,888)		
Unencumbered cash, beginning of year	<u>10,526</u>	<u>19,951</u>	<u>\$ 12,308</u>	<u>\$ 7,643</u>
Unencumbered cash, end of year	<u>\$ 19,951</u>	<u>\$ 10,063</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 929,063	\$ 945,481	\$ 939,655	\$ 5,826
Delinquent tax	22,307	7,103	5,000	2,103
Motor vehicle tax	68,854	71,958	65,027	6,931
Recreational vehicle tax	1,209	1,064	1,050	14
16/20M truck tax	9,734	8,400	9,723	(1,323)
In lieu of tax	612	599	-	599
Total receipts	<u>1,031,779</u>	<u>1,034,605</u>	<u>\$ 1,020,455</u>	<u>\$ 14,150</u>
Expenditures:				
General government:				
Social security	118,526	118,665	\$ 125,000	\$ 6,335
KPERS	133,815	143,415	160,000	16,585
Vision and life insurance	9,449	10,108	15,000	4,892
Short term disability	7,962	8,195	12,500	4,305
Health insurance premiums	732,532	773,864	830,000	56,136
Kansas unemployment tax	1,285	1,308	3,000	1,692
Worker's compensation insurance	48,104	37,758	50,000	12,242
Total expenditures	<u>1,051,673</u>	<u>1,093,313</u>	<u>\$ 1,195,500</u>	<u>\$ 102,187</u>
Receipts over (under) expenditures	(19,894)	(58,708)		
Unencumbered cash, beginning of year	<u>237,599</u>	<u>217,705</u>	<u>\$ 175,045</u>	<u>\$ 42,660</u>
Unencumbered cash, end of year	<u>\$ 217,705</u>	<u>\$ 158,997</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

HEALTH FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 89,910	\$ 89,588	\$ 89,045	\$ 543
Delinquent tax	3,061	761	800	(39)
Motor vehicle tax	7,250	6,979	6,293	686
Recreational vehicle tax	126	104	102	2
16/20M truck tax	1,420	875	941	(66)
In lieu of tax	64	58	-	58
Shared revenue:				
Federal and state aid	31,926	36,037	36,000	37
Charges for services	35,257	37,337	34,000	3,337
Other	1,267	2,843	-	2,843
Total receipts	<u>170,281</u>	<u>174,582</u>	<u>\$ 167,181</u>	<u>\$ 7,401</u>
Expenditures:				
Health and welfare:				
Personal services	140,000	142,904	\$ 140,000	\$ (2,904)
Commodities	26,135	27,277	21,000	(6,277)
Contractual services	23,876	22,974	35,650	12,676
Capital outlay	679	550	-	(550)
Transfers out:				
Equipment reserve	-	3,696	-	(3,696)
Budget credit for grants	-	-	751	751
Total expenditures	<u>190,690</u>	<u>197,401</u>	<u>\$ 197,401</u>	<u>\$ -</u>
Receipts over (under) expenditures	(20,409)	(22,819)		
Unencumbered cash, beginning of year	<u>54,782</u>	<u>34,373</u>	<u>\$ 29,469</u>	<u>\$ 4,904</u>
Unencumbered cash, end of year	<u>\$ 34,373</u>	<u>\$ 11,554</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 365,902	\$ 265,902	\$ 264,909	\$ 993
Delinquent tax	6,915	2,485	1,000	1,485
Motor vehicle tax	24,611	28,269	25,609	2,660
Recreational vehicle tax	433	419	414	5
16/20M truck tax	3,025	3,013	3,829	(816)
In lieu of tax	219	236	-	236
Total receipts	401,105	300,324	<u>\$ 295,761</u>	<u>\$ 4,563</u>
Expenditures:				
Transfer to related municipal entity	400,000	300,000	<u>\$ 300,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	1,105	324		
Unencumbered cash, beginning of year	5,206	6,311	<u>\$ 4,239</u>	<u>\$ 2,072</u>
Unencumbered cash, end of year	<u>\$ 6,311</u>	<u>\$ 6,635</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

SPECIAL DRUG AND ALCOHOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Local alcohol and liquor tax	\$ 4,411	\$ 1,358	<u>\$ 5,000</u>	<u>\$ (3,642)</u>
Expenditures:				
Health and welfare:				
Contractual services	<u>4,629</u>	<u>2,400</u>	<u>\$ 12,000</u>	<u>\$ 9,600</u>
Receipts over (under) expenditures	(218)	(1,042)		
Unencumbered cash, beginning of year	<u>2,253</u>	<u>2,035</u>	<u>\$ 7,000</u>	<u>\$ (4,965)</u>
Unencumbered cash, end of year	<u>\$ 2,035</u>	<u>\$ 993</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Local alcohol and liquor tax	\$ 589	\$ 453	<u>\$ 1,000</u>	<u>\$ (547)</u>
Expenditures				
Culture and recreation:				
Contractual services	<u>10,454</u>	<u>-</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>
Receipts over (under) expenditures	(9,865)	453		
Unencumbered cash, beginning of year	<u>10,065</u>	<u>200</u>	<u>\$ 11,000</u>	<u>\$ (10,800)</u>
Unencumbered cash, end of year	<u>\$ 200</u>	<u>\$ 653</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Transfer from noxious weed	\$ 15,000	\$ 5,000	\$ -	\$ 5,000
Expenditures:				
Highways, streets and bridges:				
Capital outlay	<u>7,700</u>	<u>3,600</u>	<u>\$ 41,635</u>	<u>\$ 38,035</u>
Receipts over (under) expenditures	7,300	1,400		
Unencumbered cash, beginning of year	<u>41,635</u>	<u>48,935</u>	<u>\$ 41,635</u>	<u>\$ 7,300</u>
Unencumbered cash, end of year	<u>\$ 48,935</u>	<u>\$ 50,335</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

EDWARDS COUNTY 911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Licenses, permits and fees	\$ 49,992	\$ 50,071	\$ 50,000	\$ 71
Interest	691	2,024	-	2,024
Total receipts	<u>50,683</u>	<u>52,095</u>	<u>\$ 50,000</u>	<u>\$ 2,095</u>
Expenditures:				
Public safety:				
Contractual services	9,938	13,197	\$ 50,000	\$ 36,803
Capital outlay	36,242	19,040	154,000	134,960
Reimbursed expenditures	-	(720)	-	720
Total expenditures	<u>46,180</u>	<u>31,517</u>	<u>\$ 204,000</u>	<u>\$ 172,483</u>
Receipts over (under) expenditures	4,503	20,578		
Unencumbered cash, beginning of year	<u>154,777</u>	<u>159,280</u>	<u>\$ 154,000</u>	<u>\$ 5,280</u>
Unencumbered cash, end of year	<u>\$ 159,280</u>	<u>\$ 179,858</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2018

	Economic development	Special law enforcement	Lef and diversion	Special drug enforcement
Receipts:				
Grants	\$ -	\$ -	\$ -	\$ 1,983
State assistance	-	-	-	-
Licenses, permits and fees	-	-	26,718	-
Interest	-	-	-	-
Other	-	10,193	-	-
Transfers in	40,000	-	-	-
	40,000	10,193	26,718	1,983
Total receipts	40,000	10,193	26,718	1,983
Expenditures:				
Personal services	40,000	-	-	-
Commodities	-	-	-	-
Contractual services	-	-	-	18,106
Capital outlay	-	-	23,959	-
Transfers out	-	-	-	-
	40,000	-	23,959	18,106
Total expenditures	40,000	-	23,959	18,106
Receipts over (under) expenditures	-	10,193	2,759	(16,123)
Unencumbered cash, beginning of year	-	-	59,626	59,648
Unencumbered cash, end of year	\$ -	\$ 10,193	\$ 62,385	\$ 43,525

<u>Micro-loan</u>	<u>Special highway improvement</u>	<u>Special machinery</u>	<u>Multi-year capital improvement</u>	<u>Equipment reserve</u>	<u>Retainage contracts</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	49,996	-	-
-	-	-	-	-	-
546	-	-	-	-	2
5,114	-	4,694	-	-	1,612
-	25,000	155,000	200,000	223,696	-
<u>5,660</u>	<u>25,000</u>	<u>159,694</u>	<u>249,996</u>	<u>223,696</u>	<u>1,614</u>
-	-	-	-	-	-
-	-	8,586	-	-	-
389	1,745	-	-	-	1,553
-	-	19,137	41,516	87,134	-
-	-	-	-	-	-
<u>389</u>	<u>1,745</u>	<u>27,723</u>	<u>41,516</u>	<u>87,134</u>	<u>1,553</u>
5,271	23,255	131,971	208,480	136,562	61
<u>21,248</u>	<u>68,930</u>	<u>166,644</u>	<u>413,372</u>	<u>713,172</u>	<u>914</u>
<u>\$ 26,519</u>	<u>\$ 92,185</u>	<u>\$ 298,615</u>	<u>\$ 621,852</u>	<u>\$ 849,734</u>	<u>\$ 975</u>

EDWARDS COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2018

	Deeds technology	Concealed carry handgun	Emergency prepared- ness	Offender registration
Receipts:				
Grants	\$ -	\$ -	\$ -	\$ -
State assistance	-	-	-	-
Licenses, permits and fees	4,704	227	-	1,220
Interest	332	-	-	-
Other	-	-	1,440	-
Transfers in	-	-	-	-
	<u>5,036</u>	<u>227</u>	<u>1,440</u>	<u>1,220</u>
Total receipts				
Expenditures:				
Personal services	-	-	-	-
Commodities	-	-	375	-
Contractual services	803	-	1,600	525
Capital outlay	2,588	-	-	-
Transfers out	-	-	-	-
	<u>3,391</u>	<u>-</u>	<u>1,975</u>	<u>525</u>
Total expenditures				
Receipts over (under) expenditures	1,645	227	(535)	695
Unencumbered cash, beginning of year	<u>27,719</u>	<u>5,143</u>	<u>10,926</u>	<u>6,400</u>
Unencumbered cash, end of year	<u>\$ 29,364</u>	<u>\$ 5,370</u>	<u>\$ 10,391</u>	<u>\$ 7,095</u>

See Independent Auditor's Report.

<u>Clerks technology</u>	<u>Treasurer technology</u>	<u>24th Judicial district drug-alcohol</u>	<u>Prosecutor's training and assistance</u>	<u>Special motor vehicle</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,983
-	-	-	-	-	49,996
1,175	1,175	130	1,295	30,521	67,165
65	65	-	-	-	1,010
-	-	-	-	-	23,053
-	-	-	-	-	643,696
<u>1,240</u>	<u>1,240</u>	<u>130</u>	<u>1,295</u>	<u>30,521</u>	<u>786,903</u>
-	-	-	-	5,922	45,922
-	-	-	-	2,764	11,725
-	-	120	680	8,559	34,080
-	-	-	-	-	174,334
-	-	-	-	11,251	11,251
<u>-</u>	<u>-</u>	<u>120</u>	<u>680</u>	<u>28,496</u>	<u>277,312</u>
1,240	1,240	10	615	2,025	509,591
<u>5,171</u>	<u>5,171</u>	<u>-</u>	<u>3,877</u>	<u>11,251</u>	<u>1,579,212</u>
<u>\$ 6,411</u>	<u>\$ 6,411</u>	<u>\$ 10</u>	<u>\$ 4,492</u>	<u>\$ 13,276</u>	<u>\$ 2,088,803</u>

EDWARDS COUNTY, KANSAS

RISK MANAGEMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
Receipts:		
Premiums	\$ 774,809	\$ 775,243
Interest	351	1,647
	<u>775,160</u>	<u>776,890</u>
Total receipts		
Expenditures:		
Health and welfare:		
Contractual services	<u>777,396</u>	<u>736,865</u>
Receipts over (under) expenditures	(2,236)	40,025
Unencumbered cash, beginning of year	<u>381,277</u>	<u>379,041</u>
Unencumbered cash, end of year	<u>\$ 379,041</u>	<u>\$ 419,066</u>

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2018

<u>Funds</u>	<u>Beginning cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending cash balance</u>
County clerk	\$ 299	\$ 4,058	\$ 4,064	\$ 293
Register of deeds	-	52,439	52,439	-
District court	4,941	196,592	199,380	2,153
Law library	24,429	5,480	2,571	27,338
Sheriff	1,978	23,692	24,165	1,505
Tax collection accounts	5,988,912	9,961,200	9,864,826	6,085,286
Local taxing districts	-	5,022,205	5,022,205	-
Motor vehicle fees and sales tax collections	14,493	491,599	490,111	15,981
Heritage trust	1,006	2,352	2,752	606
Payroll clearing funds	-	1,610,609	1,610,609	-
Total	<u>\$ 6,036,058</u>	<u>\$ 17,370,226</u>	<u>\$ 17,273,122</u>	<u>\$ 6,133,162</u>

See Independent Auditor's Report.