

ELK COUNTY, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2019

ELK COUNTY, KANSAS
For the Year Ended December 31, 2019
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Elk County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Elk County, Kansas, as of and for the year ended December 31, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of 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 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 County'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 County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the Elk 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 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Elk County as of December 31, 2019, 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 the Elk County as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds and reconciliation of the 2018 tax roll (Schedules 1, 2, 3 and 4 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Elk County, Kansas as of and for the year ended (not presented herein), and have issued our report thereon dated June 21, 2019, which contained an unmodified opinion on the basic financial statement. The 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>. The actual column (comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended (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 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 basic financial statement. The comparative information was 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 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended , on the basis of accounting described in Note 1.

A handwritten signature in cursive script that reads "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 20, 2020

ELK COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2019
General Fund	\$ 1,200,920.60	\$ 1,642,703.43	\$ 1,470,013.02	\$ 1,373,611.01	\$ 51,908.97	\$ 1,425,519.98
Special Purpose:						
Ambulance	29,122.87	327,068.78	279,583.51	76,608.14	8,961.91	85,570.05
Conservation District	614.41	13,389.75	12,000.00	2,004.16	-	2,004.16
Direct Election	12,200.05	55,055.60	56,657.60	10,598.05	2,642.82	13,240.87
Economic Development	45,292.00	29.18	-	45,321.18	-	45,321.18
Employee Benefits	444,915.13	775,817.99	841,878.55	378,854.57	23,282.20	402,136.77
Health	74,696.21	83,342.28	91,634.24	66,404.25	3,283.78	69,688.03
Historical Society	79.79	1,451.52	1,000.00	531.31	-	531.31
Mental Health	-	35,326.99	33,000.00	2,326.99	-	2,326.99
Intellectual Disability	-	24,856.42	23,000.00	1,856.42	-	1,856.42
Noxious Weed	50,484.42	137,257.57	147,876.76	39,865.23	2,896.87	42,762.10
Road and Bridge	101,616.53	1,852,593.80	1,914,974.71	39,235.62	26,706.69	65,942.31
Rural Fire District No. 1	21,663.04	124,524.75	136,973.41	9,214.38	3,677.16	12,891.54
Service Program for the Elderly	-	63,183.91	63,183.91	-	-	-
Special Alcohol Program	1,037.51	9,769.98	8,206.00	2,601.49	-	2,601.49
Special Bridge	49,584.57	65,330.66	58,982.54	55,932.69	3,650.00	59,582.69
Special Building	1,880.11	-	-	1,880.11	-	1,880.11
Special Liability	19,529.88	24,511.68	29,718.00	14,323.56	-	14,323.56
Special Parks and Recreation	1,428.12	9,769.99	8,206.00	2,992.11	-	2,992.11
Special Equipment Reserve	116,362.23	21,000.00	21,511.30	115,850.93	-	115,850.93
Special Rural Fire Equipment	54,258.06	67,590.65	36,825.24	85,023.47	-	85,023.47
Emergency Telephone Service	101,363.86	54,126.18	31,711.00	123,779.04	524.83	124,303.87
Motor Vehicle Operating	2,880.67	26,286.50	25,568.71	3,598.46	808.01	4,406.47
County Treasurer's Technology	2,284.37	801.00	1,700.98	1,384.39	-	1,384.39
County Clerk's Technology	2,476.71	801.00	33.25	3,244.46	-	3,244.46
Register of Deeds Technology	23,075.67	3,204.00	6,803.47	19,476.20	-	19,476.20
Sheriff's Equipment Reserve	5,722.84	4,774.00	7,020.42	3,476.42	-	3,476.42
Road Equipment Reserve	130,000.00	64,000.00	125,000.00	69,000.00	-	69,000.00
CDBG Micro Loan	78,068.84	241.28	78,310.12	-	-	-
FEMA Grant	15.73	-	-	15.73	-	15.73
Emergency Preparedness Planning Grant	3,799.54	5,907.00	706.83	8,999.71	-	8,999.71
Diversion Fees	12,938.62	2,034.50	-	14,973.12	-	14,973.12
Other Grants	29,187.85	10,000.00	-	39,187.85	-	39,187.85
Trusts:						
Prosecuting Attorney Training	1,048.62	1,104.00	476.75	1,675.87	-	1,675.87
Special Law Enforcement Trust	10,193.72	130.00	8,460.00	1,863.72	-	1,863.72
Prosecuting Attorney Trust	2,449.66	-	-	2,449.66	-	2,449.66
Fish and Game Prosecuting Fee	175.00	-	-	175.00	-	175.00
Rural Fire District Trust	6,032.02	3,292.62	500.00	8,824.64	-	8,824.64
Total Primary Government (Excluding Agency Funds)	\$ 2,637,399.25	\$ 5,511,277.01	\$ 5,521,516.32	\$ 2,627,159.94	\$ 128,343.24	\$ 2,755,503.18

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

ELK COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2019

	<u>2019</u>
Total Cash to be accounted for:	<u>\$ 2,755,503.18</u>
Composition of Cash:	
Cash on Hand	\$ 400.00
Checking Accounts:	
Demand Deposit Accounts	5,158,725.99
Savings Accounts	452,152.81
Investments:	
Certificates of Deposit	<u>1,931,377.13</u>
Total Cash	7,542,655.93
Agency Funds Per Schedule 3	<u>(4,787,152.75)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,755,503.18</u>

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

ELK COUNTY, KANSAS

Notes to Financial Statement
For the Year Ended December 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Elk County, Kansas (the County) have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principle standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 describes how the County's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

Elk County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Elk County, Kansas as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement.

Regulatory Basis Fund Types

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statements. The types of funds maintained by the County are as follows:

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Basis of Accounting

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 municipality to use the regulatory basis of accounting.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments paid prior to the issuance of general obligation bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as revenue in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the County bond and interest fund to finance delinquent special assessments receivable.

Pension Plan

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System or the State of Kansas Police and Fire Retirement System, both of which are multi-employer, state-wide pension plans. The County's policy is to fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State of Kansas.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the County Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended December 31, 2019 the County amended the Road and Bridge Fund and the Noxious Weed Fund.

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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

- Special Building Fund
- Special Equipment Reserve Fund
- Special Rural Fire Equipment Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- County Clerk's Technology Fund
- Register of Deeds Technology Fund
- Sheriff's Equipment Reserve Fund
- Road Equipment Reserve Fund
- CDBG Micro Loan Fund
- FEMA Grant Fund
- Emergency Preparedness Planning Grant Fund
- Diversion Fees Fund
- Other Grants Fund

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the County was in apparent compliance with Kansas cash basis laws. As shown in Schedule 1, the County was in apparent violation of K.S.A. 79-2935, as the County has obligated expenditures in excess of budgeted limits in the Rural Fire District No. 1 Fund.

The County was not in compliance with K.S.A. 19-2687 which requires each county in the state, each county officer and head of a department or office to make a personal investigation, inspection and inventory of the kind, amount and location of all personal property owned by said county and located in or under the supervision of such office or department. This should be completed and filed with the County Clerk by December 31 of each year. The Sheriff's department has not complied with the statute.

3. DEPOSITS AND INVESTMENTS

K.S.A 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main branch 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 bank 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.

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2019.

Deposits: At year-end, the County's carrying amount of deposits was \$7,542,255.93 and the bank balance was \$7,871,604.33. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$581,039.33 was covered by FDIC insurance, \$7,290,565.00 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name.

4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases									
2 John Deere 575G Motor Grader	2.95%	June 11, 2015	\$ 256,006.00	June 11, 2020	\$ 106,893.73	\$ -	\$ (52,751.89)	\$ 54,141.84	\$ 3,073.62
John Deere Utility Tractor	0.00%	August 14, 2017	60,215.00	August 14, 2022	48,172.00	-	(12,043.00)	36,129.00	-
2007 Maddock 84E Recycler	3.27%	June 11, 2018	125,000.00	June 15, 2021	105,043.30	-	(41,098.45)	63,944.85	3,003.23
2 2019 John Deere 672GX Motor Grader	3.77%	April 29, 2019	212,000.00	April 29, 2022	-	212,000.00	(33,960.46)	178,039.54	3,744.38
Total Contractual Indebtedness					<u>\$ 260,109.03</u>	<u>\$ 212,000.00</u>	<u>\$ (139,853.80)</u>	<u>\$ 332,255.23</u>	<u>\$ 9,821.23</u>

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

Issue	2020	2021	2022	Total
Capital Lease				
2 John Deere 575G Motor Grader	\$ 54,141.84	\$ -	\$ -	\$ 54,141.84
John Deere Utility Tractor	12,043.00	12,043.00	12,043.00	36,129.00
2007 Maddock 84E Recycler	42,346.04	21,598.81	-	63,944.85
2 2019 John Deere 672GX Motor Grader	69,318.24	71,974.94	36,746.36	178,039.54
Total Principal Payments	<u>177,849.12</u>	<u>105,616.75</u>	<u>48,789.36</u>	<u>332,255.23</u>
Capital Lease				
2 John Deere 575G Motor Grader	1,603.92	-	-	1,603.92
John Deere Utility Tractor	-	-	-	-
2007 Maddock 84E Recycler	1,755.64	353.77	-	2,109.41
2 2019 John Deere 672GX Motor Grader	6,091.44	3,434.74	695.71	10,221.89
Total Interest Payments	<u>9,451.00</u>	<u>3,788.51</u>	<u>695.71</u>	<u>13,935.22</u>
Total Principal and Interest	<u>\$ 187,300.12</u>	<u>\$ 109,405.26</u>	<u>\$ 49,485.07</u>	<u>\$ 346,190.45</u>

5. CAPITAL LEASE OBLIGATIONS

The County has entered into a capital lease agreement in order to finance the acquisition of two John Deere 575G Motor Graders. Payments are made annually, including interest at 2.95%. Final maturity of the lease is June 11, 2020. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 55,745.76
Less imputed interest	(1,603.92)
Net Present Value of Minimum Lease Payments	54,141.84
Less: Current Maturities	(54,141.84)
Long-Term Capital Lease Obligations	\$ 0.00

The County has entered into a capital lease agreement in order to finance the acquisition of a John Deere utility tractor. Payments are made semi-annual, including interest at 0.00%. Final maturity of the lease is August 14, 2022. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 12,043.00
2021	12,043.00
2022	12,043.00
	36,129.00
Less imputed interest	0.00
Net Present Value of Minimum Lease Payments	36,129.00
Less: Current Maturities	(12,043.00)
Long-Term Capital Lease Obligations	\$ 24,086.00

The County has entered into a capital lease agreement in order to finance the acquisition of a 2007 Maddock 84E Recycler. Payments are made semi-annually, including interest at 3.27%. Final maturity of the lease is June 15, 2021. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 44,101.68
2021	21,952.58
	66,054.26
Less imputed interest	(2,109.41)
Net Present Value of Minimum Lease Payments	63,944.85
Less: Current Maturities	(42,346.04)
Long-Term Capital Lease Obligations	\$ 21,598.81

5. **CAPITAL LEASE OBLIGATIONS** (Continued)

The County has entered into a capital lease agreement in order to finance the acquisition of two 2019 John Deere 672GX Motor Graders. Payments are made semi-annually, including interest at 3.77%. Final maturity of the lease is April 29, 2022. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 75,409.68
2021	75,409.68
2022	<u>37,442.07</u>
	188,261.43
Less imputed interest	<u>(10,221.89)</u>
Net Present Value of Minimum	
Lease Payments	178,039.54
Less: Current Maturities	<u>(69,318.24)</u>
Long-Term Capital Lease Obligations	<u>\$ 108,721.30</u>

6. **OPERATING LEASES**

As of December 31, 2019, the County has entered into an operating lease with Pitney Bowes for a postage machine. Rent expense for the year ended December 31, 2019, was \$684.00. Under the current lease agreement, the future minimum rental payments are as follows:

2020	\$ 684.00
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7. **DEFINED BENEFIT PENSION PLAN**

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

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

7. DEFINED BENEFIT PENSION PLAN (Continued)

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate (for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$160,949.00 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,190,198.00. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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 nonemployer 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 or can be obtained as described above.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

Compensated Absences:

The County's policies regarding vacation leave permit employees to accumulate a maximum of two hundred forty hours vacation time. Sick leave policies permit employees to accumulate up to a maximum of 480 hours. Long-time employees who had accumulated over 480 hours prior to the current policy will be eligible to accumulate to a maximum of 960 hours. An employee who retires from County service shall be compensated at the employee's rate of pay per day for one-third of the sick leave accrued or for 480 hours, whichever is less. Long-time employees are governed by the prior policy.

In accordance with the above criteria, the County has estimated a liability for annual leave which has been earned, but not taken, by County employees. The estimated liability for accrued annual leave at December 31, 2019, was \$56,864.19. The County has not estimated a liability for sick leave earned, but not taken, by County employees, as the amounts cannot be reasonably estimated.

Other Post Employment Benefits:

As provided by K.S.A. 12-5040, the local government 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 these financial statements.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

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

9. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County manages these risks of loss through the purchase of various insurance policies.

The County has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC). The County participates in the decision making of KWORC through trustee representation. KWORC files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KWORC for its workers' compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

The County has been unable to obtain liability insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP). The County participates in the decision making of KCAMP through trustee representation. KCAMP files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KCAMP for its workers' compensation insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

10. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

11. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Equipment		
	Reserve	K.S.A. 19-119	\$ 6,000.00
General	Ambulance	K.S.A. 12-110d	241.24
General	Road and Bridge	K.S.A. 12-196	61,749.38
Rural Fire District No. 1	Special Rural Fire		
	Equipment	K.S.A. 19-3612c	67,590.65
Noxious Weed	Road Equipment		
	Reserve	K.S.A. 68-141g	14,000.00
Road and Bridge	Road Equipment		
	Reserve	K.S.A. 68-141g	50,000.00
Direct Election	Special Equipment		
	Reserve	K.S.A. 19-119	15,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	2,880.67

12. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. However, in December 2019, a novel strain of coronavirus ("COVID-19") was reported in Wuhan, China. The World Health Organization has declared COVID-19 to constitute a "Public Health Emergency of International Concern." The U.S. government has implemented enhanced screenings, quarantine requirements and travel restrictions in connection with the COVID-19 outbreak. The extent of the impact of the COVID-19 on the County's operational and financial performance will depend on future developments, including the duration and spread of the outbreak and related travel advisories and restrictions and the impact of the COVID-19. Currently the County is expecting significant declines in overall receipts. Our results of operations for full year 2020 may be materially adversely affected.

SUPPLEMENTARY INFORMATION

ELK COUNTY, KANSAS

Summary of Expenditures - Actual and Budget
 Regulatory Basis
 (Budgeted Funds Only)
 For the Year Ended December 31, 2019

Funds	Certified Budget	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	\$ 2,809,850.00	\$ 1,470,013.02	\$ (1,339,836.98)
Special Purpose:			
Ambulance	300,000.00	279,583.51	(20,416.49)
Conservation District	14,000.00	12,000.00	(2,000.00)
Direct Election	64,000.00	56,657.60	(7,342.40)
Economic Development	45,298.00	-	(45,298.00)
Employee Benefits	1,093,000.00	841,878.55	(251,121.45)
Health	98,600.00	91,634.24	(6,965.76)
Historical Society	1,500.00	1,000.00	(500.00)
Mental Health	37,000.00	33,000.00	(4,000.00)
Intellectual Disability	26,000.00	23,000.00	(3,000.00)
Noxious Weed	193,000.00	147,876.76	(45,123.24)
Road and Bridge	1,928,589.00	1,914,974.71	(13,614.29)
Rural Fire District No. 1	136,536.00	136,973.41	437.41
Service Program for the Elderly	66,650.00	63,183.91	(3,466.09)
Special Alcohol Program	8,206.00	8,206.00	-
Special Bridge	64,248.00	58,982.54	(5,265.46)
Special Liability	45,000.00	29,718.00	(15,282.00)
Special Parks and Recreation	8,206.00	8,206.00	-
Emergency Telephone Service	157,068.00	31,711.00	(125,357.00)

ELK COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 342,135.03	\$ 573,149.38	\$ 591,597.00	\$ (18,447.62)
Delinquent Tax	12,025.99	13,534.37	11,600.00	1,934.37
Motor Vehicle Tax	71,212.61	34,874.08	29,235.00	5,639.08
Recreational Vehicle Tax	1,039.87	439.89	455.00	(15.11)
16/20 M Truck Tax	11,152.64	14,120.22	6,693.00	7,427.22
Commercial Vehicle Tax	3,753.00	1,673.88	1,762.00	(88.12)
Watercraft Tax	-	-	312.00	(312.00)
Rental Excise Tax	6.27	-	22.00	(22.00)
Countywide Sales Tax	170,534.08	180,205.86	165,000.00	15,205.86
In Lieu of Tax	700,325.55	700,000.00	700,885.00	(885.00)
Mineral Production Tax	990.16	1,382.72	200.00	1,182.72
Neighborhood Revitalization Rebates	(72.45)	-	-	-
Interest on Tax	33,763.42	30,397.53	20,500.00	9,897.53
Intergovernmental				
State Grants	128.02	133.33	-	133.33
Local Alcoholic Liquor Tax	8,702.64	9,769.99	8,205.00	1,564.99
Licenses, Fees, and Permits				
Mortgage Registration	3,723.13	-	7,000.00	(7,000.00)
Officer Fees	33,456.48	36,508.21	34,000.00	2,508.21
Service Fees	-	20.00	-	20.00
Use of Money and Property				
Interest on Investments	25,038.35	36,513.46	14,000.00	22,513.46
Sale of Assets	13,857.00	-	-	-
Other Receipts				
Recycling	1,097.25	1,157.85	-	1,157.85
Miscellaneous	7,879.29	5,941.99	-	5,941.99
Operating Transfers from				
Motor Vehicle Operating Fund	-	2,880.67	2,800.00	80.67
Total Receipts	1,440,748.33	1,642,703.43	\$ 1,594,266.00	\$ 48,437.43

ELK COUNTY, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
General Government				
County Commission				
Personal Services	\$ 42,617.34	\$ 42,856.71	\$ 43,000.00	\$ (143.29)
Contractual Services	1,812.38	225.00	3,000.00	(2,775.00)
Commodities	300.00	339.90	300.00	39.90
Total County Commission	44,729.72	43,421.61	46,300.00	(2,878.39)
County Clerk				
Personal Services	65,164.48	67,072.29	66,000.00	1,072.29
Contractual Services	2,421.08	1,410.48	4,000.00	(2,589.52)
Commodities	1,441.65	3,033.60	1,500.00	1,533.60
Capital Outlay	-	-	1,000.00	(1,000.00)
Reimbursed Expense	(965.99)	(5,095.00)	-	(5,095.00)
Total County Clerk	68,061.22	66,421.37	72,500.00	(6,078.63)
County Treasurer				
Personal Services	71,591.58	74,523.37	82,000.00	(7,476.63)
Contractual Services	6,552.76	5,175.21	7,300.00	(2,124.79)
Commodities	2,430.88	2,160.56	2,500.00	(339.44)
Total County Treasurer	80,575.22	81,859.14	91,800.00	(9,940.86)
County Attorney				
Personal Services	62,767.78	64,353.93	66,560.00	(2,206.07)
Contractual Services	5,995.43	5,465.84	8,299.00	(2,833.16)
Commodities	1,071.30	3,229.56	1,000.00	2,229.56
Capital Outlay	-	-	2,000.00	(2,000.00)
Total County Attorney	69,834.51	73,049.33	77,859.00	(4,809.67)
Register of Deeds				
Personal Services	57,072.71	62,587.13	65,000.00	(2,412.87)
Contractual Services	1,825.16	1,664.85	3,338.00	(1,673.15)
Commodities	502.41	51.67	1,937.00	(1,885.33)
Capital Outlay	1,299.18	816.20	3,000.00	(2,183.80)
Total Register of Deeds	60,699.46	65,119.85	73,275.00	(8,155.15)
Unified Court				
Contractual Services	67,623.21	38,987.26	66,715.00	(27,727.74)
Commodities	6,325.43	7,606.69	1,500.00	6,106.69
Capital Outlay	-	-	4,450.00	(4,450.00)
Total Unified Court	73,948.64	46,593.95	72,665.00	(26,071.05)

ELK COUNTY, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Courthouse General				
Personal Services	\$ 5,447.23	\$ -	\$ -	\$ -
Contractual Services	267,933.47	181,263.22	250,000.00	(68,736.78)
Commodities	34,905.97	40,820.30	30,000.00	10,820.30
Reimbursed Expense	(2,355.54)	(5,983.26)	-	(5,983.26)
Total Courthouse General	305,931.13	216,100.26	280,000.00	(63,899.74)
Airport				
Contractual Services	-	-	10,000.00	(10,000.00)
Total Airport	-	-	10,000.00	(10,000.00)
Appraiser				
Personal Services	80,533.30	83,253.12	83,000.00	253.12
Contractual Services	54,379.55	54,479.92	60,400.00	(5,920.08)
Commodities	4,594.66	5,665.38	4,500.00	1,165.38
Capital Outlay	-	-	1,000.00	(1,000.00)
Reimbursed Expense	(1,000.00)	(250.00)	-	(250.00)
Total Appraiser	138,507.51	143,148.42	148,900.00	(5,751.58)
County Building Maintenance				
Personal Services	47,559.29	51,087.55	68,000.00	(16,912.45)
Contractual Services	35,141.00	24,790.43	20,000.00	4,790.43
Commodities	26,788.41	35,868.48	27,500.00	8,368.48
Total County Building Maintenance	109,488.70	111,746.46	115,500.00	(3,753.54)
Capital Outlay Projects - Equipment				
Capital Outlay	-	-	1,280,155.00	(1,280,155.00)
Total General Government	951,776.11	847,460.39	2,268,954.00	(1,421,493.61)
Public Safety				
Sheriff				
Personal Services	376,834.70	381,529.51	318,515.00	63,014.51
Contractual Services	69,855.13	87,524.52	29,741.00	57,783.52
Commodities	32,764.06	45,106.44	78,710.00	(33,603.56)
Capital Outlay	-	-	36,000.00	(36,000.00)
Reimbursed Expense	(2,508.00)	(21,017.41)	-	(21,017.41)
Total Sheriff	476,945.89	493,143.06	462,966.00	30,177.06

ELK COUNTY, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Emergency Preparedness				
Personal Services	\$ 25,827.85	\$ 29,128.62	\$ 30,000.00	\$ (871.38)
Contractual Services	1,801.91	1,846.16	3,000.00	(1,153.84)
Commodities	838.60	2,184.72	2,730.00	(545.28)
Capital Outlay	-	-	600.00	(600.00)
Total Emergency Preparedness	28,468.36	33,159.50	36,330.00	(3,170.50)
Total Public Safety	505,414.25	526,302.56	499,296.00	27,006.56
Health				
Coroner				
Contractual Services	7,167.99	3,966.93	12,000.00	(8,033.07)
Agriculture				
Agriculture Appropriation				
Fair	5,000.00	5,000.00	5,000.00	-
Sanitation				
Recycling				
Personal Services	13,722.74	14,900.20	14,500.00	400.20
Contractual Services	3,823.18	4,001.35	1,500.00	2,501.35
Commodities	471.29	390.97	1,000.00	(609.03)
Capital Outlay	-	-	5,600.00	(5,600.00)
Total Recycling	18,017.21	19,292.52	22,600.00	(3,307.48)
Social Services for Aged & Poor				
Child Advocacy	-	-	1,000.00	(1,000.00)
CASA	-	-	1,000.00	(1,000.00)
Total Social Services for Aged & Poor	-	-	2,000.00	(2,000.00)
Operating Transfers to:				
Ambulance Fund	-	241.24	-	241.24
Road and Bridge Fund	-	61,749.38	-	61,749.38
Special Equipment Reserve Fund	11,400.00	6,000.00	-	6,000.00
Total Operating Transfers	11,400.00	67,990.62	-	67,990.62
 Total Expenditures	 1,498,775.56	 1,470,013.02	 \$ 2,809,850.00	 \$ (1,339,836.98)
Receipts Over(Under) Expenditures	(58,027.23)	172,690.41		
Unencumbered Cash, Beginning	1,258,947.83	1,200,920.60		
Unencumbered Cash, Ending	\$ 1,200,920.60	\$ 1,373,611.01		

ELK COUNTY, KANSAS
AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 109,571.67	\$ 154,480.52	\$ 159,445.00	\$ (4,964.48)
Delinquent Tax	1,656.87	3,060.84	3,126.00	(65.16)
Motor Vehicle Tax	8,037.50	11,168.43	9,363.00	1,805.43
Recreational Vehicle Tax	117.40	140.86	146.00	(5.14)
16/20 M Truck Tax	1,660.88	1,593.65	2,144.00	(550.35)
Commercial Vehicle Tax	423.58	536.04	564.00	(27.96)
Watercraft Tax	-	-	100.00	(100.00)
Rental Excise Tax	0.71	-	-	-
In Lieu of Tax	104.25	-	200.00	(200.00)
Neighborhood Revitalization Rebates	(23.20)	-	-	-
Intergovernmental				
State Grants	1,150.00	1,150.00	-	1,150.00
Local Grants	-	5,110.00	-	5,110.00
Licenses, Fees, and Permits				
Service Fees	130,819.84	147,547.40	125,000.00	22,547.40
Other Receipts			-	
Miscellaneous	3,998.33	2,039.80	-	2,039.80
Operating Transfers from General Fund	-	241.24	-	241.24
Total Receipts	257,517.83	327,068.78	\$ 300,088.00	\$ 26,980.78
Expenditures				
Public Safety				
Personal Services	215,674.54	213,670.43	\$ 228,000.00	\$ (14,329.57)
Contractual Services	19,089.27	22,958.29	26,000.00	(3,041.71)
Commodities	24,824.85	46,694.65	46,000.00	694.65
Reimbursed Expense	(3,728.44)	(3,739.86)	-	(3,739.86)
Total Expenditures	255,860.22	279,583.51	\$ 300,000.00	\$ (20,416.49)
Receipts Over(Under) Expenditures	1,657.61	47,485.27		
Unencumbered Cash, Beginning	27,465.26	29,122.87		
Unencumbered Cash, Ending	\$ 29,122.87	\$ 76,608.14		

ELK COUNTY, KANSAS
CONSERVATION DISTRICT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 10,989.92	\$ 11,674.21	\$ 12,040.00	\$ (365.79)
Delinquent Tax	198.92	329.40	236.00	93.40
Motor Vehicle Tax	999.99	1,120.09	939.00	181.09
Recreational Vehicle Tax	14.64	14.03	15.00	(0.97)
16/20 M Truck Tax	177.96	198.24	215.00	(16.76)
Commercial Vehicle Tax	52.70	53.78	57.00	(3.22)
Watercraft Tax	-	-	10.00	(10.00)
Rental Excise Tax	0.08	-	-	-
In Lieu of Tax	10.46	-	-	-
Neighborhood Revitalization Rebates	(2.32)	-	-	-
Total Receipts	12,442.35	13,389.75	\$ 13,512.00	\$ (122.25)
Expenditures				
Agriculture				
Contractual Services	12,000.00	12,000.00	\$ 14,000.00	\$ (2,000.00)
Total Expenditures	12,000.00	12,000.00	\$ 14,000.00	\$ (2,000.00)
Receipts Over(Under) Expenditures	442.35	1,389.75		
Unencumbered Cash, Beginning	172.06	614.41		
Unencumbered Cash, Ending	\$ 614.41	\$ 2,004.16		

ELK COUNTY, KANSAS
DIRECT ELECTION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 49,757.32	\$ 47,709.23	\$ 49,232.00	\$ (1,522.77)
Delinquent Tax	618.60	1,298.71	1,165.00	133.71
Motor Vehicle Tax	3,140.53	5,071.52	4,252.00	819.52
Recreational Vehicle Tax	45.86	63.97	66.00	(2.03)
16/20 M Truck Tax	434.61	622.66	974.00	(351.34)
Commercial Vehicle Tax	165.51	243.41	256.00	(12.59)
Watercraft Tax	-	-	46.00	(46.00)
Rental Excise Tax	0.28	-	-	-
In Lieu of Tax	47.34	-	-	-
Neighborhood Revitalization Rebates	(10.54)	-	-	-
Other Receipts				
Miscellaneous	-	46.10	-	46.10
Total Receipts	54,199.51	55,055.60	\$ 55,991.00	\$ (935.40)
Expenditures				
General Government				
Personal Services	27,107.19	27,808.48	\$ 33,000.00	\$ (5,191.52)
Contractual Services	16,321.60	12,272.68	25,000.00	(12,727.32)
Commodities	3,033.26	1,576.44	5,000.00	(3,423.56)
Capital Outlay	-	-	1,000.00	(1,000.00)
Reimbursed Expense	(480.00)	-	-	-
Operational Transfer to:				
Special Equipment Reserve Fund	-	15,000.00	-	15,000.00
Total Expenditures	45,982.05	56,657.60	\$ 64,000.00	\$ (7,342.40)
Receipts Over(Under) Expenditures	8,217.46	(1,602.00)		
Unencumbered Cash, Beginning	3,982.59	12,200.05		
Unencumbered Cash, Ending	\$ 12,200.05	\$ 10,598.05		

ELK COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	\$ 10.88	\$ 29.18	\$ -	\$ 29.18
Total Receipts	10.88	29.18	\$ -	\$ 29.18
Expenditures				
Economic Development				
Contractual Services	16.69	-	\$ 45,298.00	\$ (45,298.00)
Total Expenditures	16.69	-	\$ 45,298.00	\$ (45,298.00)
Receipts Over(Under) Expenditures	(5.81)	29.18		
Unencumbered Cash, Beginning	45,297.81	45,292.00		
Unencumbered Cash, Ending	\$ 45,292.00	\$ 45,321.18		

ELK COUNTY, KANSAS
EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 674,436.81	\$ 666,786.70	\$ 688,258.00	\$ (21,471.30)
Delinquent Tax	14,790.74	21,940.26	13,495.00	8,445.26
Motor Vehicle Tax	71,517.98	68,743.81	57,632.00	11,111.81
Recreational Vehicle Tax	1,044.32	867.05	896.00	(28.95)
16/20 M Truck Tax	14,527.48	14,180.63	13,196.00	984.63
Commercial Vehicle Tax	3,769.05	3,299.54	3,474.00	(174.46)
Watercraft Tax	-	-	618.00	(618.00)
Rental Excise Tax	6.29	-	-	-
In Lieu of Tax	641.70	-	-	-
Neighborhood Revitalization Rebates	(142.81)	-	-	-
Total Receipts	780,591.56	775,817.99	\$ 777,569.00	\$ (1,751.01)
Expenditures				
Employee Benefits				
Health Insurance	535,356.68	509,172.57	\$ 700,000.00	\$ (190,827.43)
KPERS	145,270.51	162,352.41	165,000.00	(2,647.59)
Life Insurance	3,417.00	3,514.64	5,000.00	(1,485.36)
Social Security	124,146.28	126,643.18	130,000.00	(3,356.82)
Unemployment	1,306.22	1,317.16	3,000.00	(1,682.84)
Workmen's Compensation	38,167.00	39,327.00	90,000.00	(50,673.00)
Reimbursed Expense	(506.69)	(448.41)	-	(448.41)
Total Expenditures	847,157.00	841,878.55	\$ 1,093,000.00	\$ (251,121.45)
Receipts Over(Under) Expenditures	(66,565.44)	(66,060.56)		
Unencumbered Cash, Beginning	511,480.57	444,915.13		
Unencumbered Cash, Ending	\$ 444,915.13	\$ 378,854.57		

ELK COUNTY, KANSAS
HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 34,708.93	\$ 34,356.05	\$ 35,449.00	\$ (1,092.95)
Delinquent Tax	535.04	994.16	695.00	299.16
Motor Vehicle Tax	2,640.47	3,537.83	2,966.00	571.83
Recreational Vehicle Tax	38.54	44.63	46.00	(1.37)
16/20 M Truck Tax	525.64	523.61	679.00	(155.39)
Commercial Vehicle Tax	139.17	169.77	179.00	(9.23)
Watercraft Tax	-	-	32.00	(32.00)
Rental Excise Tax	0.24	-	-	-
In Lieu of Tax	33.02	-	-	-
Neighborhood Revitalization Rebates	(7.35)	-	-	-
Intergovernmental				
Federal Grants	16,393.67	17,325.82	6,000.00	11,325.82
State Grant	11,935.64	13,606.00	6,000.00	7,606.00
Licenses, Fees, and Permits				
Service Fees	12,406.38	11,720.14	8,000.00	3,720.14
Other Receipts				
Miscellaneous	-	1,064.27	-	1,064.27
Total Receipts	79,349.39	83,342.28	\$ 60,046.00	\$ 23,296.28
Expenditures				
Health				
Personal Services	59,077.95	60,662.64	\$ 68,000.00	\$ (7,337.36)
Contractual Services	6,941.06	18,738.03	1,500.00	17,238.03
Commodities	32,761.22	41,786.24	29,100.00	12,686.24
Reimbursed Expense	(32,913.25)	(29,552.67)	-	(29,552.67)
Total Expenditures	65,866.98	91,634.24	\$ 98,600.00	\$ (6,965.76)
Receipts Over(Under) Expenditures	13,482.41	(8,291.96)		
Unencumbered Cash, Beginning	61,213.80	74,696.21		
Unencumbered Cash, Ending	\$ 74,696.21	\$ 66,404.25		

ELK COUNTY, KANSAS
HISTORICAL SOCIETY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 932.61	\$ 1,306.01	\$ 1,324.00	\$ (17.99)
Delinquent Tax	16.73	27.91	26.00	1.91
Motor Vehicle Tax	84.69	94.99	78.00	16.99
Recreational Vehicle Tax	1.24	1.25	1.00	0.25
16/20 M Truck Tax	14.78	16.80	18.00	(1.20)
Commercial Vehicle Tax	4.46	4.56	5.00	(0.44)
Watercraft Tax	-	-	1.00	(1.00)
In Lieu of Tax	0.89	-	-	-
Neighborhood Revitalization Rebates	(0.19)	-	-	-
Total Receipts	1,055.21	1,451.52	\$ 1,453.00	\$ (1.48)
Expenditures				
Culture and Recreation				
Contractual Services	1,000.00	1,000.00	\$ 1,500.00	\$ (500.00)
Total Expenditures	1,000.00	1,000.00	\$ 1,500.00	\$ (500.00)
Receipts Over(Under) Expenditures	55.21	451.52		
Unencumbered Cash, Beginning	24.58	79.79		
Unencumbered Cash, Ending	\$ 79.79	\$ 531.31		

ELK COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 30,222.19	\$ 30,597.91	\$ 31,558.00	\$ (960.09)
Delinquent Tax	553.74	907.33	619.00	288.33
Motor Vehicle Tax	2,796.82	3,080.42	2,581.00	499.42
Recreational Vehicle Tax	40.85	38.83	40.00	(1.17)
16/20 M Truck Tax	491.92	554.62	591.00	(36.38)
Commercial Vehicle Tax	147.39	147.88	156.00	(8.12)
Watercraft Tax	-	-	28.00	(28.00)
Rental Excise Tax	0.25	-	-	-
In Lieu of Tax	28.75	-	-	-
Neighborhood Revitalization Rebates	(6.40)	-	-	-
Total Receipts	34,275.51	35,326.99	\$ 35,573.00	\$ (246.01)
Expenditures				
Health				
Contractual Services	34,754.27	33,000.00	\$ 37,000.00	\$ (4,000.00)
Total Expenditures	34,754.27	33,000.00	\$ 37,000.00	\$ (4,000.00)
Receipts Over(Under) Expenditures	(478.76)	2,326.99		
Unencumbered Cash, Beginning	478.76	-		
Unencumbered Cash, Ending	\$ -	\$ 2,326.99		

ELK COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 21,072.36	\$ 21,562.46	\$ 22,246.00	\$ (683.54)
Delinquent Tax	383.42	631.66	436.00	195.66
Motor Vehicle Tax	1,938.23	2,147.87	1,799.00	348.87
Recreational Vehicle Tax	28.28	27.07	28.00	(0.93)
16/20 M Truck Tax	340.52	384.27	412.00	(27.73)
Commercial Vehicle Tax	102.17	103.09	108.00	(4.91)
Watercraft Tax	-	-	19.00	(19.00)
Rental Excise Tax	0.16	-	-	-
In Lieu of Tax	20.05	-	-	-
Neighborhood Revitalization Rebates	(4.46)	-	-	-
Total Receipts	23,880.73	24,856.42	\$ 25,048.00	\$ (191.58)
Expenditures				
Health				
Contractual Services	24,188.83	23,000.00	\$ 26,000.00	\$ (3,000.00)
Total Expenditures	24,188.83	23,000.00	\$ 26,000.00	\$ (3,000.00)
Receipts Over(Under) Expenditures	(308.10)	1,856.42		
Unencumbered Cash, Beginning	308.10	-		
Unencumbered Cash, Ending	\$ -	\$ 1,856.42		

ELK COUNTY, KANSAS
NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 150,508.62	\$ 116,501.56	\$ 117,871.00	\$ (1,369.44)
Delinquent Tax	889.43	3,255.34	2,357.00	898.34
Motor Vehicle Tax	4,565.96	15,340.53	12,861.00	2,479.53
Recreational Vehicle Tax	66.63	193.46	200.00	(6.54)
16/20 M Truck Tax	789.01	905.37	2,945.00	(2,039.63)
Commercial Vehicle Tax	240.67	736.31	775.00	(38.69)
Watercraft Tax	-	-	138.00	(138.00)
Rental Excise Tax	0.40	-	-	-
In Lieu of Tax	143.20	-	-	-
Neighborhood Revitalization Rebates	(31.87)	-	-	-
Other Receipts				
Miscellaneous	-	325.00	5,369.00	(5,044.00)
Total Receipts	157,172.05	137,257.57	\$ 142,516.00	\$ (5,258.43)
Expenditures				
Agriculture				
Personal Services	73,250.32	96,127.83	\$ 96,860.00	\$ (732.17)
Contractual Services	2,935.29	14,300.58	16,600.00	(2,299.42)
Commodities	108,522.24	85,840.21	133,336.00	(47,495.79)
Reimbursed Expense	(72,135.36)	(62,391.86)	(61,796.00)	(595.86)
Total Agriculture	112,572.49	133,876.76	185,000.00	(51,123.24)
Operating Transfers to				
Road Equipment Reserve Fund	-	14,000.00	8,000.00	6,000.00
Total Expenditures	112,572.49	147,876.76	\$ 193,000.00	\$ (45,123.24)
Receipts Over(Under) Expenditures	44,599.56	(10,619.19)		
Unencumbered Cash, Beginning	5,884.86	50,484.42		
Unencumbered Cash, Ending	\$ 50,484.42	\$ 39,865.23		

ELK COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 1,210,751.68	\$ 1,119,653.68	\$ 1,133,055.00	\$ (13,401.32)
Delinquent Tax	21,422.29	35,548.11	26,504.00	9,044.11
Motor Vehicle Tax	106,930.85	123,408.50	103,460.00	19,948.50
Recreational Vehicle Tax	1,561.49	1,556.62	1,608.00	(51.38)
16/20 M Truck Tax	20,590.12	21,202.36	23,689.00	(2,486.64)
Commercial Vehicle Tax	5,635.36	5,923.29	6,237.00	(313.71)
Watercraft Tax	-	-	1,109.00	(1,109.00)
Rental Excise Tax	9.42	-	-	-
In Lieu of Tax	251,151.97	250,000.00	251,300.00	(1,300.00)
Neighborhood Revitalization Rebates	(256.38)	-	-	-
Intergovernmental				
Federal Grants	9,185.20	-	-	-
State Grants	890.83	-	-	-
Connecting Links	82,866.76	37,951.78	37,952.00	(0.22)
Special City & County Highway	184,675.32	186,434.41	195,150.00	(8,715.59)
Equalization and Adjustment	11,462.20	8,715.67	-	8,715.67
Licenses, Fees, and Permits				
Service Fees	200.00	200.00	46,908.00	(46,708.00)
Other Receipts				
Miscellaneous	-	250.00	-	250.00
Operating Transfers from General Fund	-	61,749.38	-	61,749.38
Total Receipts	1,907,077.11	1,852,593.80	\$ 1,826,972.00	\$ 25,621.80
Expenditures				
Public Works				
Maintenance				
Personal Services	425,345.72	404,095.12	\$ 428,080.00	\$ (23,984.88)
Contractual Services	415,142.04	418,166.26	186,000.00	232,166.26
Commodities	825,445.90	902,913.79	976,813.00	(73,899.21)
Capital Outlay	93,452.00	153,930.33	326,509.00	(172,578.67)
Reimbursed Expense	(40,380.40)	(14,130.79)	(13,813.00)	(317.79)
Total Maintenance	1,719,005.26	1,864,974.71	1,903,589.00	(38,614.29)

ELK COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to				
Road Equipment Reserve Fund	\$ 130,000.00	\$ 50,000.00	\$ 25,000.00	\$ 25,000.00
Total Expenditures	1,849,005.26	1,914,974.71	\$ 1,928,589.00	\$ (13,614.29)
Receipts Over(Under) Expenditures	58,071.85	(62,380.91)		
Unencumbered Cash, Beginning	43,544.68	101,616.53		
Unencumbered Cash, Ending	\$ 101,616.53	\$ 39,235.62		

ELK COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 102,410.92	\$ 111,106.21	\$ 113,616.00	\$ (2,509.79)
Delinquent Tax	1,490.41	2,594.72	1,125.00	1,469.72
Motor Vehicle Tax	7,990.47	7,971.43	6,715.00	1,256.43
Recreational Vehicle Tax	107.72	110.40	100.00	10.40
16/20 M Truck Tax	2,361.32	2,377.58	2,429.00	(51.42)
Commercial Vehicle Tax	395.73	364.41	422.00	(57.59)
Watercraft Tax	-	-	91.00	(91.00)
Other Receipts				
Miscellaneous	10.50	-	-	-
Total Receipts	114,767.07	124,524.75	\$ 124,498.00	\$ 26.75
Expenditures				
Public Safety				
Personal Services	19,817.01	26,770.78	\$ 22,000.00	\$ 4,770.78
Contractual Services	24,425.51	19,859.45	29,000.00	(9,140.55)
Commodities	25,706.45	22,752.53	48,000.00	(25,247.47)
Capital Outlay	-	-	7,536.00	(7,536.00)
Total Public Safety	69,948.97	69,382.76	106,536.00	(37,153.24)
Operating Transfers to				
Special Rural Fire Equipment Fund	13,000.00	67,590.65	30,000.00	37,590.65
Total Expenditures	104,948.97	136,973.41	\$ 136,536.00	\$ 437.41
Receipts Over(Under) Expenditures	9,818.10	(12,448.66)		
Unencumbered Cash, Beginning	11,844.94	21,663.04		
Unencumbered Cash, Ending	\$ 21,663.04	\$ 9,214.38		

ELK COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 49,252.76	\$ 55,465.30	\$ 57,235.00	\$ (1,769.70)
Delinquent Tax	908.04	1,481.70	1,122.00	359.70
Motor Vehicle Tax	4,601.77	5,020.15	4,208.00	812.15
Recreational Vehicle Tax	67.14	63.35	65.00	(1.65)
16/20 M Truck Tax	806.49	912.46	963.00	(50.54)
Commercial Vehicle Tax	242.53	240.95	254.00	(13.05)
Watercraft Tax	-	-	45.00	(45.00)
Rental Excise Tax	0.41	-	-	-
In Lieu of Tax	46.86	-	-	-
Neighborhood Revitalization Rebates	(10.43)	-	-	-
Total Receipts	55,915.57	63,183.91	\$ 63,892.00	\$ (708.09)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	57,304.10	63,183.91	\$ 66,650.00	\$ (3,466.09)
Total Expenditures	57,304.10	63,183.91	\$ 66,650.00	\$ (3,466.09)
Receipts Over(Under) Expenditures	(1,388.53)	-		
Unencumbered Cash, Beginning	1,388.53	-		
Unencumbered Cash, Ending	\$ -	\$ -		

ELK COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 8,702.64	\$ 9,769.98	\$ 8,206.00	\$ 1,563.98
Total Receipts	8,702.64	9,769.98	\$ 8,206.00	\$ 1,563.98
Expenditures				
Health				
Contractual Services	7,665.13	8,206.00	\$ 8,206.00	\$ -
Total Expenditures	7,665.13	8,206.00	\$ 8,206.00	\$ -
Receipts Over(Under) Expenditures	1,037.51	1,563.98		
Unencumbered Cash, Beginning	-	1,037.51		
Unencumbered Cash, Ending	\$ 1,037.51	\$ 2,601.49		

ELK COUNTY, KANSAS
SPECIAL BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

		Current Year			
	Prior Year Audit			Variance - Over (Under)	
		Actual	Budget		
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 82,122.32	\$ 53,307.25	\$ 55,019.00	\$ (1,711.75)	
Delinquent Tax	1,029.66	2,129.37	1,079.00	1,050.37	
Motor Vehicle Tax	5,124.82	8,370.45	7,016.00	1,354.45	
Recreational Vehicle Tax	74.78	105.63	109.00	(3.37)	
16/20 M Truck Tax	1,022.73	1,016.21	1,606.00	(589.79)	
Commercial Vehicle Tax	270.09	401.75	423.00	(21.25)	
Watercraft Tax	-	-	75.00	(75.00)	
Rental Excise Tax	0.46	-	-	-	
In Lieu of Tax	78.13	-	-	-	
Neighborhood Revitalization Rebates	(17.38)	-	-	-	
Total Receipts	89,705.61	65,330.66	\$ 65,327.00	\$ 3.66	
Expenditures					
Public Works					
Contractual Services	73,065.87	32,603.78	\$ -	\$ 32,603.78	
Commodities	-	26,378.76	-	26,378.76	
Capital Outlay	-	-	64,248.00	(64,248.00)	
Total Expenditures	73,065.87	58,982.54	\$ 64,248.00	\$ (5,265.46)	
Receipts Over(Under) Expenditures	16,639.74	6,348.12			
Unencumbered Cash, Beginning	32,944.83	49,584.57			
Unencumbered Cash, Ending	\$ 49,584.57	\$ 55,932.69			

ELK COUNTY, KANSAS
SPECIAL BUILDING FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from Special Equipment Reserve Fund	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,880.11	1,880.11
Unencumbered Cash, Ending	\$ 1,880.11	\$ 1,880.11

ELK COUNTY, KANSAS
SPECIAL LIABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 20,492.52	\$ 21,189.40	\$ 21,860.00	\$ (670.60)
Delinquent Tax	443.92	660.97	429.00	231.97
Motor Vehicle Tax	2,248.40	2,088.88	1,751.00	337.88
Recreational Vehicle Tax	32.91	26.40	27.00	(0.60)
16/20 M Truck Tax	385.58	445.78	401.00	44.78
Commercial Vehicle Tax	118.44	100.25	106.00	(5.75)
Watercraft Tax	-	-	19.00	(19.00)
Rental Excise Tax	0.20	-	-	-
In Lieu of Tax	19.50	-	-	-
Neighborhood Revitalization Rebates	(4.34)	-	-	-
Total Receipts	23,737.13	24,511.68	\$ 24,593.00	\$ (81.32)
Expenditures				
General Government				
Contractual Services	26,455.70	29,718.00	\$ 45,000.00	\$ (15,282.00)
Total Expenditures	26,455.70	29,718.00	\$ 45,000.00	\$ (15,282.00)
Receipts Over(Under) Expenditures	(2,718.57)	(5,206.32)		
Unencumbered Cash, Beginning	22,248.45	19,529.88		
Unencumbered Cash, Ending	\$ 19,529.88	\$ 14,323.56		

ELK COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 8,702.66	\$ 9,769.99	\$ 8,206.00	\$ 1,563.99
Total Receipts	8,702.66	9,769.99	\$ 8,206.00	\$ 1,563.99
Expenditures				
Culture and Recreation				
Contractual Services	7,534.00	8,206.00	\$ 8,206.00	\$ -
Total Expenditures	7,534.00	8,206.00	\$ 8,206.00	\$ -
Receipts Over(Under) Expenditures	1,168.66	1,563.99		
Unencumbered Cash, Beginning	259.46	1,428.12		
Unencumbered Cash, Ending	\$ 1,428.12	\$ 2,992.11		

ELK COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	\$ 11,400.00	\$ 6,000.00
Direct Election Fund	-	15,000.00
Total Receipts	11,400.00	21,000.00
Expenditures		
General Government		
Contractual Services	1,100.00	-
Capital Outlay	19,874.73	21,511.30
Total Expenditures and Transfers	20,974.73	21,511.30
Receipts Over(Under) Expenditures	(9,574.73)	(511.30)
Unencumbered Cash, Beginning	125,936.96	116,362.23
Unencumbered Cash, Ending	\$ 116,362.23	\$ 115,850.93

ELK COUNTY, KANSAS
SPECIAL RURAL FIRE EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from Rural Fire District No. 1 Fund	\$ 35,000.00	\$ 67,590.65
Total Receipts	35,000.00	67,590.65
Expenditures		
Public Safety		
Contractual Services	-	14,779.41
Capital Outlay	9,897.25	22,045.83
Total Expenditures	9,897.25	36,825.24
Receipts Over(Under) Expenditures	25,102.75	30,765.41
Unencumbered Cash, Beginning	29,155.31	54,258.06
Unencumbered Cash, Ending	\$ 54,258.06	\$ 85,023.47

ELK COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 49,978.40	\$ 52,498.44	\$ 55,000.00	\$ (2,501.56)
Use of Money and Property				
Interest on Investments	1,076.63	905.22	-	905.22
Other Receipts				
Miscellaneous	1,121.68	722.52	-	722.52
Total Receipts	52,176.71	54,126.18	\$ 55,000.00	\$ (873.82)
Expenditures				
Public Safety				
Contractual Services	15,847.66	13,039.00	\$ 20,000.00	\$ (6,961.00)
Capital Outlay	49,033.67	18,672.00	137,068.00	(118,396.00)
Total Expenditures	64,881.33	31,711.00	\$ 157,068.00	\$ (125,357.00)
Receipts Over(Under) Expenditures	(12,704.62)	22,415.18		
Unencumbered Cash, Beginning	114,068.48	101,363.86		
Unencumbered Cash, Ending	\$ 101,363.86	\$ 123,779.04		

ELK COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ 175.00	\$ 175.00
Licenses, Fees, and Permits		
Officer Fees	27,517.00	26,081.50
Other Receipts		
Miscellaneous	208.50	30.00
Total Cash Receipts	27,900.50	26,286.50
Expenditures		
General Government		
Personal Services	25,052.70	20,031.48
Contractual Services	708.88	-
Commodities	4,397.30	2,656.56
Total General Government	30,158.88	22,688.04
Operating Transfers to General Fund	-	2,880.67
Total Expenditures	30,158.88	25,568.71
Receipts Over(Under) Expenditures	(2,258.38)	717.79
Unencumbered Cash, Beginning	5,139.05	2,880.67
Unencumbered Cash, Ending	\$ 2,880.67	\$ 3,598.46

ELK COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 753.00	\$ 801.00
Total Receipts	753.00	801.00
Expenditures		
General Government		
Commodities	-	1,700.98
Total Expenditures	-	1,700.98
Receipts Over(Under) Expenditures	753.00	(899.98)
Unencumbered Cash, Beginning	1,531.37	2,284.37
Unencumbered Cash, Ending	\$ 2,284.37	\$ 1,384.39

ELK COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 753.00	\$ 801.00
Total Receipts	753.00	801.00
Expenditures		
General Government		
Contractual Services	33.25	33.25
Total Expenditures	33.25	33.25
Receipts Over(Under) Expenditures	719.75	767.75
Unencumbered Cash, Beginning	1,756.96	2,476.71
Unencumbered Cash, Ending	\$ 2,476.71	\$ 3,244.46

ELK COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,012.00	\$ 3,204.00
Total Receipts	3,012.00	3,204.00
Expenditures		
General Government		
Personal Services	5,885.72	1,915.24
Contractual Services	33.25	33.25
Commodities	-	4,854.98
Total Expenditures	5,918.97	6,803.47
Receipts Over(Under) Expenditures	(2,906.97)	(3,599.47)
Unencumbered Cash, Beginning	25,982.64	23,075.67
Unencumbered Cash, Ending	\$ 23,075.67	\$ 19,476.20

ELK COUNTY, KANSAS
SHERIFF'S EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,533.00	\$ 4,774.00
Total Receipts	3,533.00	4,774.00
Expenditures		
Public Safety		
Commodities	-	3,528.00
Capital Outlay	4,746.93	3,492.42
Total Expenditures	4,746.93	7,020.42
Receipts Over(Under) Expenditures	(1,213.93)	(2,246.42)
Unencumbered Cash, Beginning	6,936.77	5,722.84
Unencumbered Cash, Ending	\$ 5,722.84	\$ 3,476.42

ELK COUNTY, KANSAS
ROAD EQUIPMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
Road and Bridge Fund	\$ 130,000.00	\$ 50,000.00
Noxious Weed Fund	-	14,000.00
Total Receipts	130,000.00	64,000.00
Expenditures		
Public Works		
Capital Outlay	-	125,000.00
Total Expenditures	-	125,000.00
Receipts Over(Under) Expenditures	130,000.00	(61,000.00)
Unencumbered Cash, Beginning	-	130,000.00
Unencumbered Cash, Ending	\$ 130,000.00	\$ 69,000.00

ELK COUNTY, KANSAS
CDBG MICRO LOAN FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	\$ 195.53	\$ 241.28
Total Receipts	195.53	241.28
Expenditures		
Economic Development		
Contractual Services	382.12	78,310.12
Total Expenditures and Transfers	382.12	78,310.12
Receipts Over(Under) Expenditures	(186.59)	(78,068.84)
Unencumbered Cash, Beginning	78,255.43	78,068.84
Unencumbered Cash, Ending	\$ 78,068.84	\$ -

ELK COUNTY, KANSAS
FEMA GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	15.73	15.73
Unencumbered Cash, Ending	\$ 15.73	\$ 15.73

ELK COUNTY, KANSAS
EMERGENCY PREPAREDNESS PLANNING GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 5,939.00	\$ 5,907.00
Total Receipts	5,939.00	5,907.00
Expenditures		
General Government		
Contractual Services	477.64	545.76
Commodities	4,421.03	161.07
Total Expenditures	4,898.67	706.83
Receipts Over(Under) Expenditures	1,040.33	5,200.17
Unencumbered Cash, Beginning	2,759.21	3,799.54
Unencumbered Cash, Ending	\$ 3,799.54	\$ 8,999.71

ELK COUNTY, KANSAS
DIVERSION FEES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,035.00	\$ 2,034.50
Total Receipts	2,035.00	2,034.50
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,035.00	2,034.50
Unencumbered Cash, Beginning	10,903.62	12,938.62
Unencumbered Cash, Ending	\$ 12,938.62	\$ 14,973.12

ELK COUNTY, KANSAS
OTHER GRANTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Local Grants	\$ -	\$ 10,000.00
Total Receipts	-	10,000.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	10,000.00
Unencumbered Cash, Beginning	29,187.85	29,187.85
Unencumbered Cash, Ending	\$ 29,187.85	\$ 39,187.85

ELK COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,296.00	\$ 1,104.00
Total Receipts	1,296.00	1,104.00
Expenditures		
General Government		
Contractual Services	589.00	476.75
Total Expenditures	589.00	476.75
Receipts Over(Under) Expenditures	707.00	627.25
Unencumbered Cash, Beginning	341.62	1,048.62
Unencumbered Cash, Ending	\$ 1,048.62	\$ 1,675.87

ELK COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 445.50	\$ 130.00
Total Receipts	445.50	130.00
Expenditures		
Public Safety		
Contractual Services	-	900.00
Capital Outlay	-	7,560.00
Total Expenditures	-	8,460.00
Receipts Over(Under) Expenditures	445.50	(8,330.00)
Unencumbered Cash, Beginning	9,748.22	10,193.72
Unencumbered Cash, Ending	\$ 10,193.72	\$ 1,863.72

ELK COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	2,449.66	2,449.66
Unencumbered Cash, Ending	\$ 2,449.66	\$ 2,449.66

ELK COUNTY, KANSAS
FISH AND GAME PROSECUTING FEE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Culture and Recreation		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	175.00	175.00
Unencumbered Cash, Ending	\$ 175.00	\$ 175.00

ELK COUNTY, KANSAS
RURAL FIRE DISTRICT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	\$ 12.35	\$ 17.62
Other Receipts		
Donations	500.00	3,275.00
Total Receipts	512.35	3,292.62
Expenditures		
Public Safety		
Contractual Services	266.66	500.00
Total Expenditures	266.66	500.00
Receipts Over(Under) Expenditures	245.69	2,792.62
Unencumbered Cash, Beginning	5,786.33	6,032.02
Unencumbered Cash, Ending	\$ 6,032.02	\$ 8,824.64

ELK COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Elk Falls City - General	\$ -	\$ 7,894.78	\$ 7,894.78	\$ -
Grenola City - General	-	72,023.04	72,023.04	-
Grenola City - Library	-	3,479.00	3,479.00	-
Grenola City - Specials	-	5,000.00	5,000.00	-
Howard City - General	-	102,472.72	102,472.72	-
Howard City - Employee Benefit	-	25,365.04	25,365.04	-
Howard City - Special Liability	-	3,791.26	3,791.26	-
Howard City - Library	-	34,600.07	34,600.07	-
Howard City - Emergency Equipment	-	7,085.09	7,085.09	-
Longton City - General	-	61,012.23	61,012.23	-
Longton City - Bond	-	21,922.90	21,922.90	-
Longton City - Library	-	7,370.71	7,370.71	-
Moline City - General	-	69,586.78	69,586.78	-
Moline City - Special Liability	-	8,279.83	8,279.83	-
Moline City - Employee Benefits	-	20,086.43	20,086.43	-
Moline City - Bond	-	7,254.76	7,254.76	-
Moline City - Library	-	10,069.22	10,069.22	-
Subtotal Cities	-	467,293.86	467,293.86	-
Townships:				
Elk Falls Township - General	-	915.49	915.49	-
Greenfield Township - General	-	6,552.81	6,552.81	-
Painterhood Township - General	-	603.89	603.89	-
Subtotal Townships	-	8,072.19	8,072.19	-
Schools:				
USD No. 205 - General	-	1,175.38	1,175.38	-
USD No. 205 - Capital Outlay	(2.26)	522.90	520.64	-
USD No. 205 - Supplemental General	(5.68)	1,049.22	1,043.54	-
USD No. 282 - General	-	289,575.08	289,575.08	-
USD No. 282 - Supplemental General	-	337,665.58	337,665.58	-
USD No. 282 - Capital Outlay	-	75,014.69	75,014.69	-
USD No. 283 - General	-	115,740.68	115,740.68	-
USD No. 283 - Capital Outlay	-	7,219.62	7,219.62	-
USD No. 283 - Bond and Interest	-	5,908.65	5,908.65	-
USD No. 283 - Supplemental General	-	225,648.99	225,648.99	-
USD No. 389 - General	-	5,558.05	5,558.05	-
USD No. 389 - Bond	-	3,559.31	3,559.31	-
USD No. 389 - Capital Outlay	-	2,657.96	2,657.96	-
USD No. 389 - Recreation	-	1,049.95	1,049.95	-
USD No. 389 - Supplemental General	-	6,324.02	6,324.02	-
USD No. 462 - General	-	31,678.37	31,678.37	-
USD No. 462 - Capital Outlay	-	16,229.02	16,229.02	-
USD No. 462 - Recreation	-	2,143.95	2,143.95	-
USD No. 462 - Bond	-	33,505.26	33,505.26	-
USD No. 462 - Supplemental General	-	44,399.48	44,399.48	-
USD No. 484 - General	-	42,473.34	42,473.34	-
USD No. 484 - Bond	-	10,332.23	10,332.23	-
USD No. 484 - Capital Outlay	-	18,944.55	18,944.55	-
USD No. 484 - Supplemental General	-	41,740.14	41,740.14	-
USD No. 484 - Recreation	-	3,771.24	3,771.24	-
Subtotal Schools	(7.94)	1,323,887.66	1,323,879.72	-

ELK COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cemeteries:				
Elk Falls Cemetery	\$ -	\$ 9,272.88	\$ 9,272.88	\$ -
Piedmont Cemetery	-	1,147.59	1,147.59	-
Longton Cemetery	-	7,043.11	7,043.11	-
Oak Valley Cemetery	-	4,239.80	4,239.80	-
Mt Zion Cemetery	-	4,392.21	4,392.21	-
Greenfield Cemetery	-	13,050.66	13,050.66	-
Cresco Cemetery	-	3,977.87	3,977.87	-
Wildcat Cemetery	-	18,837.74	18,837.74	-
Painterhood Cemetery	-	3,671.56	3,671.56	-
Grace Lawn Cemetery	-	33,980.77	33,980.77	-
Subtotal Cemeteries	-	99,614.19	99,614.19	-
Watershed Districts:				
WS Dist No. 31 - General	-	4,945.34	4,945.34	-
WS Dist No. 34 - General	-	1,843.36	1,843.36	-
WS Dist No. 47 - General	1.29	57,166.15	57,166.12	1.32
WS Dist No. 59 - General	-	99.39	99.39	-
WS Dist No. 83 - General	-	412.01	412.01	-
WS Dist No. 92 - General	(0.95)	764.59	763.64	-
Subtotal Watershed Districts	0.34	65,230.84	65,229.86	1.32
Rolling Prairie Extension Service:				
Rolling Prairie Extension Service	-	75,861.80	75,861.80	-
Subtotal Rolling Prairie Extension Service	-	75,861.80	75,861.80	-
Regional Library:				
SEK Library General	-	38,485.78	38,485.78	-
SEK Library Employee Benefits	-	2,588.59	2,588.59	-
Subtotal Regional Library	-	41,074.37	41,074.37	-
Total Subdivisions	(7.60)	2,081,034.91	2,081,025.99	1.32
State Funds:				
State Educational Building	-	30,666.23	30,666.23	-
State Institutional Building	-	15,333.18	15,333.18	-
Total State Funds	-	45,999.41	45,999.41	-
Other Agency Funds:				
Health Claims	37,292.25	129,936.02	123,907.80	43,320.47
Motor Vehicle Licenses	-	232,918.41	232,918.41	-
Driver License Fees	-	8,390.50	8,390.50	-
Game Licenses	231.50	5,562.50	5,562.50	231.50
Candidate Registration Fees	100.00	-	100.00	-
Cereal Malt Beverage Licenses	-	25.00	25.00	-
Heritage Trust	13.00	1,602.00	1,615.00	-
Clerk of Court Release	-	612.00	612.00	-
Sales Tax	-	134,643.82	134,643.82	-
Tax Foreclosure Sale	10,322.98	-	-	10,322.98
Unclaimed Estates	-	79,884.01	-	79,884.01
Sheriff	0.54	14,078.80	14,078.80	0.54
District Court	1,040,923.26	1,213,642.94	2,252,142.38	2,423.82
Law Library	12,337.48	2,931.00	2,020.68	13,247.80
Total Other Agency Funds	1,101,221.01	1,824,227.00	2,776,016.89	149,431.12

ELK COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 3,068,490.50	\$ 5,135,487.53	\$ 4,942,651.32	\$ 3,261,326.71
Delinquent Tax	74,707.15	111,717.61	157,201.12	29,223.64
Motor Vehicle Tax	87,232.89	493,395.88	490,188.79	90,439.98
Recreational Vehicle Tax	1,222.49	6,617.94	6,048.57	1,791.86
Mineral Production Tax	908.35	2,407.01	2,765.46	549.90
In Lieu of Tax	1,150,848.52	1,053,438.95	950,000.00	1,254,287.47
Commercial Vehicle Tax	149.45	23,131.28	23,280.73	-
Neighborhood Revitalization	100.75	-	-	100.75
Total Distributable Funds:	<u>4,383,660.10</u>	<u>6,826,196.20</u>	<u>6,572,135.99</u>	<u>4,637,720.31</u>
Total Agency Funds	<u>\$ 5,484,873.51</u>	<u>\$ 10,777,457.52</u>	<u>\$ 11,475,178.28</u>	<u>\$ 4,787,152.75</u>

ELK COUNTY, KANSAS
Reconciliation of 2018 Tax Roll
For the Year Ended December 31, 2019

County Clerk's Abstract of Taxes Levied		\$ 5,113,036.62
Add: Supplemental Tax Roll		1,670.50
Deduct: Taxes Abated		<u>(17,042.36)</u>
Tax Roll as Adjusted		<u><u>\$ 5,097,664.76</u></u>
County Treasurer's Accounting		
Net Current Tax Collections		\$ 4,947,085.67
Uncollected:		
Personal Property	4,888.04	
Real Estate	143,275.37	
Special Assessments	2,400.00	
State Assessed	<u>15.68</u>	
Total Uncollected		<u><u>150,579.09</u></u>
Net Tax Roll		<u><u>\$ 5,097,664.76</u></u>



Board of County Commissioners
Elk County, Kansas

In planning and performing our audit of the financial statement of Elk County, Kansas as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered Elk County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Elk County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Elk County, Kansas' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

Preparation of Financial Statement

Accounting standards states the client must be able to accept responsibility and be able to identify a material misstatement when reviewing the financial statement, including footnotes and supplemental information. This would also include knowing if a required footnote disclosure was missing or not correctly stated. Presently, the County staff does not have the ability to process and prepare the required financial statement, including footnotes. The potential effects of this material weakness could be unrecognized errors on the financial statement. While we recognize that this condition is not unusual for a County your size, it is important that you be aware of this condition for financial reporting purposes. Management and the County Commissioners should continually be aware of the financial reporting of the County and changes in reporting requirements.

Jarred, Gilmore & Phillips, PA
CERTIFIED PUBLIC ACCOUNTANTS

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Equipment Inventory

K.S.A. 19-2687 requires each county in the state, each county officer and head of a department or office to make a personal investigation, inspection and inventory of the kind, amount and location of all personal property owned by said county and located in or under the supervision of such office or department. This should be completed and filed with the County Clerk by December 31 of each year. For a number of years, the Sheriff's department has not complied with the statute. We suggest that the County Commission review the statute in its entirety and get into compliance.

Credit Cards and Charge Accounts

During our testing of County credit cards, we identified some charges on the VISA card, which did not contain adequate supporting documentation. We would like to point out that all disbursements of the County should be supported by a written claim against the County and the County charge cards should not be used for personal use. Unsupported disbursements could be cause for unallowable expenses under current Kansas statutes and deemed for personal use. There were many items that had a personal nature to them purchased with the card and a few restaurant receipts with no detailed receipt. If these are legitimate County expenses, notations should be made to allow approvers and outsiders to know why items of a personal nature were purchased and detail of restaurant receipts should be obtained when eating out.

This communication is intended solely for the information and use of management City Council, and others within City, and is not intended to be, and should not be, used by anyone other than these specified parties.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 20, 2020