

REPUBLIC COUNTY, KANSAS

DECEMBER 31, 2019



REPUBLIC COUNTY, KANSAS

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December 31, 2019

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Republic County, Kansas

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

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions permitted in KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on the Regulatory Basis of Accounting

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for purposes of analysis and are not a required part of the basic financial statement; however they are required to be presented under the provisions in KMAAG. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 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.



Certified Public Accountants

Hutchinson, Kansas
December 3, 2020

REPUBLIC COUNTY, KANSAS

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

For Year Ended December 31, 2019

Page 1 of 3

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	\$ 906,559	\$ 2,361,693	\$ 2,452,071	\$ 816,181	\$ 102,500	\$ 918,681
SPECIAL PURPOSE FUNDS						
Road and Bridge	233,719	3,499,657	3,389,019	344,357	63,765	408,122
Special Bridge	328,507	165,156	219,079	274,584	125,000	399,584
Noxious Weed	38,603	68,428	61,244	45,787	3,730	49,517
Public Health	260,756	357,848	420,617	197,987	40,671	238,658
Employee Benefits	962,341	1,755,523	1,886,534	831,330	53,689	885,019
Ambulance	155,291	561,732	535,945	181,078	57,595	238,673
Special Ambulance Equipment	149,014	80,000	5,000	224,014	-	224,014
Transportation Service	85,320	55,745	43,686	97,379	1,001	98,380
Appraiser's Cost	17,945	124,909	111,279	31,575	5,351	36,926
County Building	171,106	88,523	28,170	231,459	-	231,459
Hospital Maintenance	20,150	450,268	437,000	33,418	-	33,418
Hospital Sales Tax	-	657,029	605,158	51,871	-	51,871
Alcohol and Drug Abuse Programs	6,381	2,634	1,500	7,515	-	7,515
Special Parks and Recreation	6,205	1,377	-	7,582	-	7,582
Fire District No. 1	-	34,671	34,671	-	-	-
Fire District No. 2	-	11,056	11,056	-	-	-
Republic County 911	59,784	53,846	74,037	39,593	-	39,593
Special Highway Improvement	374,129	209,061	246,769	336,421	-	336,421
Special Road Equipment	258,687	241,850	149,356	351,181	-	351,181
RCD Revolving Loan - Original	117,566	61,087	81,230	97,423	-	97,423
RCD Revolving Loan - KDOC	402,210	55,578	59,295	398,493	-	398,493
Solid Waste Reserve	75,000	-	-	75,000	-	75,000
Motor Vehicle Operating	17,748	49,332	32,832	34,248	948	35,196
Equipment Reserve	517,430	100,000	45,364	572,066	20,335	592,401
Capital Improvement Reserve	390,901	100,000	102,252	388,649	668	389,317
Courthouse Security & Improvement Reserve	-	25,000	-	25,000	-	25,000

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

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Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
SPECIAL PURPOSE FUNDS (CONTINUED)						
Ambulance Memorial	\$ 1,023	\$ -	\$ -	\$ 1,023	\$ -	\$ 1,023
Health Memorial	4,098	-	-	4,098	-	4,098
P.A.T.F.	15,191	1,616	285	16,522	-	16,522
Worthless Check Trust	8,603	90	-	8,693	-	8,693
Register of Deeds Technology	19,713	6,948	8,012	18,649	-	18,649
County Clerk Technology	5,167	1,742	-	6,909	-	6,909
County Treasurer Technology	5,172	1,738	1,590	5,320	-	5,320
Drug Dog	1,063	-	550	513	-	513
Registered Offender	-	630	-	630	-	630
Special Law Enforcement Trust	7,238	350	7,588	-	-	-
North Central Kansas Free Fair Association	16,614	134,774	142,234	9,154	-	9,154
BUSINESS FUNDS						
Solid Waste Disposal	19,809	304,113	266,658	57,264	8,337	65,601
Fuel Center	25,975	296,987	281,574	41,388	-	41,388
TOTAL REPORTING ENTITY	<u>\$ 5,685,018</u>	<u>\$ 11,920,991</u>	<u>\$ 11,741,655</u>	<u>\$ 5,864,354</u>	<u>\$ 483,590</u>	<u>\$ 6,347,944</u>

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

REPUBLIC COUNTY, KANSAS

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

Page 3 of 3

COMPOSITION OF CASH

Deposits

Checking accounts	\$ 9,773,647
Money Market accounts	4,393,576
Certificates of deposit	3,090,189

Other accounts

Checking accounts

North Central Kansas Free Fair Association	9,154
District Court	23,033
Law Library	15,835

Investments

Kansas Municipal Investment Pool	1,152
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Cash and cash items

County Treasurer	107,947
District Court - change fund	49

TOTAL CASH	17,414,582
AGENCY FUNDS (SCHEDULE 3)	(11,066,638)
TOTAL REPORTING ENTITY	<u>\$ 6,347,944</u>

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

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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Republic County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls, and does not include related municipal entities. The related municipal entity of the County is as follows:

Republic County Hospital

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

Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

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

The following types of funds comprise the financial activities of the County for the year of 2019:

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

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

Bond and Interest Funds - to account for the accumulation of resources for the payment of interest and principal on long-term debt.

Business Funds - to account for operations financed in whole or in part by fees charged to users of the goods and services.

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

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

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

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

Budgetary Information

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

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

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. Amended budgets were prepared for the Hospital Sales Tax Fund and the Solid Waste Fund for the year ended December 31, 2019.

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

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

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

Tax Cycle

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

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

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

Estimates

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

Deposits and Investments

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

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

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—COMPLIANCE WITH KANSAS STATUTES

K.S.A. 8-145 requires the County Treasurer to transfer the remaining balance of the Motor Vehicle Operating Fund at year end to the General Fund by June 1st of the subsequent year. The County Treasurer did not transfer the remaining balance of the Motor Vehicle Operating Fund at December 31, 2018, to the General Fund during 2019.

Management was not aware of any other material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance Corporation (FDIC) coverage.

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

Interest Rate Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by FDIC 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, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2019, the County's carrying amount of deposits was \$17,305,434 and the bank balance was \$17,474,065. The bank balance was held by five banks with 57% held by one bank, resulting in a concentration of credit risk. Of the bank balance, \$1,350,750 was covered by FDIC insurance; \$16,123,315 was collateralized with securities and irrevocable letters of credit held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County's practice is to invest with the KMIP.

At December 31, 2019, the County had the following investments:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	<u>\$ 1,152</u>	<u>\$ 1,152</u>	N/A

At December 31, 2019, the County had invested \$1,152 in the KMIP. KMIP is under the oversight of the pooled money investment board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the United States government or any agency thereof, with maturities up to four years. No more than 10% of those funds may be invested in mortgage-backed securities. In addition, KMIP may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area.

NOTE 4—LONG-TERM DEBT

There was no long-term debt of the County outstanding for the year ended December 31, 2019.

NOTE 5—CONDUIT DEBT OBLIGATIONS

The County entered into an agreement with the Republic County Hospital to issue revenue bonds for the purpose of constructing a limited care residential facility. The bonds were issued July 7, 2011, in the name of the County; however, it is intended that Republic County Hospital pay the revenue bond debt from revenues generated through operation of the limited care facility.

NOTE 6—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2019:

<u>From Fund</u>	<u>To Fund</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Equipment Reserve	K.S.A. 19-119	\$ 100,000
General	Capital Improvement Reserve	K.S.A. 19-120	100,000
General	Courthouse Security and Improvement Reserve	K.S.A. 19-120	25,000
Road and Bridge	Special Road Equipment	K.S.A. 68-141g	150,000
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	175,000
Ambulance	Ambulance Special Equipment	K.S.A. 12-110d	75,000

NOTE 7—DEFINED BENEFIT PENSION PLAN

Plan Description

Republic County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of 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 the 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 establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.89% and 22.13% for KP&F for the year ended December 31, 2019. Contributions to the pension plan from the County were \$249,091 for KPERS and \$68,656 for KP&F for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$1,987,916. The net pension liability was measured as of June 30, 2019, and the total pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under KMAAG does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 8—OTHER LONG-TERM LIABILITIES

Compensated Absences

Under County personnel policies in effect at year end, the County is liable for payments to employees for vacation and sick pay when taken in agreement with the policy. Under certain conditions, employees may carry over limited credits and may be paid for unused time.

The County's estimated liability for compensated absences at December 31, 2019, was \$127,011.

Other Post-Employment Benefits – Group Health Insurance

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

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

Other Post-Employment Benefits – Death and Disability Benefits

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

NOTE 9—RISK MANAGEMENT

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

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

Medical benefits are provided to employees and their eligible dependents through commercial insurance.

NOTE 10—REVOLVING LOAN FUNDS

The County in prior years, had received a Community Development Block Grant (CDBG) for construction of facilities for businesses in the County. Loan recipients have signed notes for the amount of the award and are making payments on the notes. Terms of the original grant require that funds received from repayments of the notes be made available to community businesses as economic development loans. A summary of the loan activities for 2019 is as follows:

	Beginning Principal Balance	Loans	Principal Repayments	Adjustments and Write-Offs	Ending Principal Balance
All loans	<u>\$ 598,771</u>	<u>\$ 136,430</u>	<u>\$ 89,344</u>	<u>\$ -</u>	<u>\$ 645,857</u>

NOTE 11—COMMITMENTS AND CONTINGENCIES

Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program participants are provided a rebate of ad valorem taxes paid, based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2019, the County's share of tax rebates totaled \$109,628.

NOTE 12—SUBSEQUENT EVENTS

On March 11, 2020, the COVID-19 outbreak was declared a global pandemic, which resulted in federal, state, and local governments implementing restrictions and mitigation measures to slow the spread of the virus. The magnitude of COVID-19 and the related restrictions and mitigation measures effect on the County's operational and financial performance will depend upon the duration and severity of the pandemic. At this time, the effect of these uncertainties on the County's operations cannot be reasonably estimated; however, there could be a material adverse impact on the County's summary statement of receipts, expenditures, and unencumbered cash balances.

REPUBLIC COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 (BUDGETED FUNDS ONLY)
 For Year Ended December 31, 2019

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	\$ 2,546,458	\$ -	\$ 2,546,458	\$ 2,452,071	\$ (94,387)
SPECIAL PURPOSE FUNDS					
Road and Bridge	3,570,708	-	3,570,708	3,389,019	(181,689)
Special Bridge	391,665	-	391,665	219,079	(172,586)
Noxious Weed	85,029	-	85,029	61,244	(23,785)
Public Health	427,500	-	427,500	420,617	(6,883)
Employee Benefits	2,357,000	-	2,357,000	1,886,534	(470,466)
Ambulance	575,500	47,208	622,708	535,945	(86,763)
Special Ambulance Equipment	103,243	5,000	108,243	5,000	(103,243)
Transportation Service	76,700	-	76,700	43,686	(33,014)
Appraiser's Cost	122,000	-	122,000	111,279	(10,721)
County Building	251,150	-	251,150	28,170	(222,980)
Hospital Maintenance	437,000	-	437,000	437,000	-
Hospital Sales Tax	650,000	-	650,000	605,158	(44,842)
Alcohol and Drug Abuse Programs	9,625	-	9,625	1,500	(8,125)
Special Parks and Recreation	7,320	-	7,320	-	(7,320)
Fire District No. 1	33,565	-	33,565	34,671	1,106
Fire District No. 2	10,845	-	10,845	11,056	211
Republic County 911	91,204	-	91,204	74,037	(17,167)
BUSINESS FUNDS					
Solid Waste Disposal	301,326	-	301,326	266,658	(34,668)
Fuel Center	445,451	-	445,451	281,574	(163,877)

REPUBLIC COUNTY, KANSAS

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

For Year Ended December 31, 2019

Schedule 2-1
Page 1 of 4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 1,497,797	\$ 1,485,710	\$ 12,087
Delinquent tax	19,166	4,500	14,666
Interest and charges on delinquent tax	58,282	7,000	51,282
Motor vehicle tax	128,413	76,524	51,889
Recreational vehicle tax	2,378	1,028	1,350
16/20M truck tax	26,121	24,394	1,727
Commercial vehicle registration fee	3,310	3,358	(48)
Watercraft tax	710	719	(9)
Intangible tax	13,005	15,460	(2,455)
In lieu of tax	-	40	(40)
Local alcoholic liquor tax	1,376	1,200	176
Local retail sales tax	405,409	235,000	170,409
Neighborhood revitalization	(23,485)	(21,958)	(1,527)
Licenses, permits, and fees			
Officers' fees	58,614	48,000	10,614
Transfer from - Motor Vehicle Operating Fund	-	20,000	(20,000)
Antique motor vehicle registration fees	2,920	1,000	1,920
Diversion fees	500	2,000	(1,500)
Uses of money and property			
Interest on investments	57,228	16,000	41,228
Tower and other rents	-	1,200	(1,200)
Other			
Dispatch service	46,449	50,672	(4,223)
Emergency management	11,049	8,000	3,049
Reimbursements	32,741	10,000	22,741
Inmate phone commission	-	1,000	(1,000)
Grants and donations	2,880	-	2,880
Insurance reimbursements	12,361	-	12,361
Miscellaneous	4,469	-	4,469
TOTAL RECEIPTS	<u>2,361,693</u>	<u>1,990,847</u>	<u>370,846</u>

REPUBLIC COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-1
Page 2 of 4

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	\$ 46,212	\$ 45,000	\$ 1,212
Contractual services	4,091	4,200	(109)
Commodities	270	500	(230)
Department total	<u>50,573</u>	<u>49,700</u>	<u>873</u>
County Clerk			
Personal services	70,648	72,500	(1,852)
Contractual services	3,682	5,500	(1,818)
Commodities	2,399	3,500	(1,101)
Capital outlay	-	500	(500)
Department total	<u>76,729</u>	<u>82,000</u>	<u>(5,271)</u>
County Treasurer			
Personal services	74,485	75,400	(915)
Contractual services	3,054	4,600	(1,546)
Commodities	5,125	6,800	(1,675)
Department total	<u>82,664</u>	<u>86,800</u>	<u>(4,136)</u>
County Attorney			
Personal services	81,758	86,080	(4,322)
Contractual services	4,131	14,000	(9,869)
Commodities	2,403	5,500	(3,097)
Capital outlay	1,102	3,500	(2,398)
Department total	<u>89,394</u>	<u>109,080</u>	<u>(19,686)</u>
Register of Deeds			
Personal services	52,984	55,000	(2,016)
Contractual services	6,443	3,600	2,843
Commodities	2,422	3,500	(1,078)
Capital outlay	930	1,000	(70)
Record preservation	2,230	2,500	(270)
Department total	<u>65,009</u>	<u>65,600</u>	<u>(591)</u>
Sheriff			
Personal services	446,329	475,000	(28,671)
Contractual services	50,731	51,900	(1,169)
Commodities	17,622	14,400	3,222
Capital outlay	17,007	10,000	7,007
Department total	<u>531,689</u>	<u>551,300</u>	<u>(19,611)</u>

REPUBLIC COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-1
 Page 3 of 4

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Communications			
Personal services	\$ 190,222	\$ 186,402	\$ 3,820
Contractual services	14,588	12,000	2,588
Commodities	499	4,000	(3,501)
Capital outlay	-	1,000	(1,000)
Department total	<u>205,309</u>	<u>203,402</u>	<u>1,907</u>
Jail			
Personal services	162,067	170,000	(7,933)
Contractual services	23,560	24,750	(1,190)
Commodities	22,000	20,000	2,000
Capital outlay	152	3,000	(2,848)
Department total	<u>207,779</u>	<u>217,750</u>	<u>(9,971)</u>
Emergency management			
Personal services	33,642	30,000	3,642
Contractual services	3,885	5,000	(1,115)
Commodities	2,438	4,000	(1,562)
Training	1,077	1,200	(123)
Capital outlay	-	-	-
Department total	<u>41,042</u>	<u>40,200</u>	<u>842</u>
Unified court			
Contractual services	40,339	72,600	(32,261)
Commodities	1,131	2,500	(1,369)
Capital outlay	3,038	8,500	(5,462)
Department total	<u>44,508</u>	<u>83,600</u>	<u>(39,092)</u>
Courthouse general			
Personal services	10,207	15,000	(4,793)
Contractual services	333,302	264,000	69,302
Other professional services	14,269	20,000	(5,731)
Commodities	200	35,000	(34,800)
Capital outlay	937	75,000	(74,063)
Drug testing	4,535	6,500	(1,965)
Training - Paramedic	125	1,000	(875)
Department total	<u>363,575</u>	<u>416,500</u>	<u>(52,925)</u>
Custodian			
Personal services	46,372	45,700	672
Contractual services	3,868	2,500	1,368
Commodities	3,949	7,000	(3,051)
Capital outlay	462	600	(138)
Department total	<u>54,651</u>	<u>55,800</u>	<u>(1,149)</u>

REPUBLIC COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2019

Schedule 2-1
Page 4 of 4

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Election			
Personal services	\$ 39,525	\$ 44,000	\$ (4,475)
Contractual services	15,321	15,000	321
Commodities	3,261	7,000	(3,739)
Capital outlay	27,356	27,500	(144)
Department total	85,463	93,500	(8,037)
Appropriations and other general government			
Area agency on aging	26,600	26,600	-
Blair Center for the Arts	4,000	4,000	-
CASA	9,000	9,000	-
Conservation district	37,500	37,500	-
Crossroads RC&D	700	700	-
Economic development	35,000	35,000	-
Fair	49,000	49,000	-
Fairground improvements	9,000	9,000	-
Fair - Highbanks	14,000	14,000	-
Historical records	15,000	15,000	-
Juvenile detention	3,335	8,800	(5,465)
Medical Arts building	13,500	13,500	-
Mental health	34,154	34,154	-
OCCK	23,472	23,472	-
Public safety equipment	29,590	75,000	(45,410)
Rural Opportunity Zone	17,398	22,500	(5,102)
Tower	3,123	4,000	(877)
Inmate medical expense	-	110,000	(110,000)
Miscellaneous	4,314	-	4,314
Transfer to:			
Equipment Reserve Fund	100,000	-	100,000
Capital Improvement Reserve Fund	100,000	-	100,000
Courthouse Security & Improvement Reserve Fund	25,000	-	25,000
Total appropriations and other general government	553,686	491,226	62,460
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	2,452,071	2,546,458	(94,387)
RECEIPTS OVER (UNDER) EXPENDITURES	(90,378)	(555,611)	465,233
UNENCUMBERED CASH, JANUARY 1	906,559	555,611	350,948
UNENCUMBERED CASH, DECEMBER 31	\$ 816,181	\$ -	\$ 816,181

REPUBLIC COUNTY, KANSAS

ROAD AND BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 2,678,600	\$ 2,664,910	\$ 13,690
Delinquent tax	32,312	6,000	26,312
Motor vehicle tax	217,018	128,071	88,947
Recreational vehicle tax	4,042	1,719	2,323
16/20M truck tax	42,016	40,827	1,189
Commercial vehicle registration fee	5,622	5,621	1
Watercraft tax	1,188	1,203	(15)
Special highway fuel tax	430,241	417,612	12,629
In lieu of tax	-	90	(90)
Neighborhood revitalization	(42,036)	(37,926)	(4,110)
Reimbursements	129,114	155,000	(25,886)
Sale of used material	1,540	-	1,540
TOTAL RECEIPTS	<u>3,499,657</u>	<u>3,383,127</u>	<u>116,530</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public works			
Personal services	887,830	1,045,450	(157,620)
Contractual services	112,817	80,852	31,965
Commodities	712,498	1,393,406	(680,908)
Capital outlay	278,882	310,000	(31,118)
Road improvements	1,071,992	741,000	330,992
Transfer to:			
Special Highway Improvement Fund	175,000	-	175,000
Special Road Equipment Fund	150,000	-	150,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>3,389,019</u>	<u>3,570,708</u>	<u>(181,689)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	110,638	(187,581)	298,219
UNENCUMBERED CASH, JANUARY 1	<u>233,719</u>	<u>187,581</u>	<u>46,138</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 344,357</u>	<u>\$ -</u>	<u>\$ 344,357</u>

REPUBLIC COUNTY, KANSAS

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

For Year Ended December 31, 2019

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 150,430	\$ 149,256	\$ 1,174
Delinquent tax	1,846	250	1,596
Motor vehicle tax	12,683	7,776	4,907
Recreational vehicle tax	237	104	133
16/20M truck tax	2,310	2,479	(169)
Commercial vehicle registration fee	335	341	(6)
Watercraft tax	72	73	(1)
In lieu of tax	-	-	-
Neighborhood revitalization	(2,757)	(2,320)	(437)
TOTAL RECEIPTS	165,156	157,959	7,197
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public works			
Bridge construction	219,079	391,665	(172,586)
RECEIPTS OVER (UNDER) EXPENDITURES	(53,923)	(233,706)	179,783
UNENCUMBERED CASH, JANUARY 1	328,507	233,706	94,801
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 274,584</u>	<u>\$ -</u>	<u>\$ 274,584</u>

REPUBLIC COUNTY, KANSAS

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

For Year Ended December 31, 2019

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 62,653	\$ 62,334	\$ 319
Delinquent tax	696	260	436
Motor vehicle tax	4,967	2,816	2,151
Recreational vehicle tax	94	38	56
16/20M truck tax	843	898	(55)
Commercial vehicle registration fee	130	124	6
Watercraft tax	26	26	-
In lieu of tax	-	12	(12)
Neighborhood revitalization	(981)	(887)	(94)
TOTAL RECEIPTS	<u>68,428</u>	<u>65,621</u>	<u>2,807</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Conservation and environment			
Personal services	38,417	38,600	(183)
Contractual services	6,159	8,000	(1,841)
Commodities	15,552	24,000	(8,448)
Capital outlay	1,116	14,429	(13,313)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>61,244</u>	<u>85,029</u>	<u>(23,785)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	7,184	(19,408)	26,592
UNENCUMBERED CASH, JANUARY 1	<u>38,603</u>	<u>19,408</u>	<u>19,195</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 45,787</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 45,787</u></u>

REPUBLIC COUNTY, KANSAS

PUBLIC HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 98,668	\$ 98,113	\$ 555
Delinquent tax	2,499	175	2,324
Motor vehicle tax	17,744	10,364	7,380
Recreational vehicle tax	331	139	192
16/20M truck tax	3,400	3,304	96
Commercial vehicle registration fee	459	455	4
Watercraft tax	96	97	(1)
Neighborhood revitalization	(1,593)	(1,403)	(190)
Grants and reimbursements	236,244	187,000	49,244
TOTAL RECEIPTS	<u>357,848</u>	<u>298,244</u>	<u>59,604</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public health			
Personal services	229,963	250,000	(20,037)
Contractual services	35,746	65,000	(29,254)
Commodities	134,583	100,000	34,583
Capital outlay	16,179	7,500	8,679
Training	2,346	5,000	(2,654)
Rent	1,800	-	1,800
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>420,617</u>	<u>427,500</u>	<u>(6,883)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(62,769)	(129,256)	66,487
UNENCUMBERED CASH, JANUARY 1	<u>260,756</u>	<u>129,256</u>	<u>131,500</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 197,987</u>	<u>\$ -</u>	<u>\$ 197,987</u>

REPUBLIC COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 1,577,315	\$ 1,569,263	\$ 8,052
Delinquent tax	20,448	4,000	16,448
Motor vehicle tax	142,494	86,747	55,747
Recreational vehicle tax	805	1,165	(360)
16/20M truck tax	24,646	27,654	(3,008)
Commercial vehicle registration fee	3,788	3,807	(19)
Watercraft tax	2,672	815	1,857
In lieu of tax	-	300	(300)
Neighborhood revitalization	(24,810)	(27,519)	2,709
Reimbursements	8,165	-	8,165
TOTAL RECEIPTS	<u>1,755,523</u>	<u>1,666,232</u>	<u>89,291</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Employee benefits			
Health insurance	1,254,318	1,600,000	(345,682)
Social Security	216,456	242,000	(25,544)
KPERs	249,091	265,000	(15,909)
KP&F	68,656	95,000	(26,344)
Workers' compensation insurance	67,350	115,000	(47,650)
Unemployment tax	3,925	8,000	(4,075)
Other insurance	26,738	32,000	(5,262)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>1,886,534</u>	<u>2,357,000</u>	<u>(470,466)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(131,011)	(690,768)	559,757
UNENCUMBERED CASH, JANUARY 1	<u>962,341</u>	<u>690,768</u>	<u>271,573</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 831,330</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 831,330</u></u>

REPUBLIC COUNTY, KANSAS

AMBULANCE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 281,681	\$ 280,225	\$ 1,456
Delinquent tax	3,984	1,000	2,984
Motor vehicle tax	26,353	15,438	10,915
Recreational vehicle tax	486	207	279
16/20M truck tax	5,647	4,922	725
Commercial vehicle registration fee	670	678	(8)
Watercraft tax	144	145	(1)
In lieu of tax	-	50	(50)
Neighborhood revitalization	(4,441)	(4,698)	257
Collections for services	247,208	200,000	47,208
TOTAL RECEIPTS	561,732	497,967	63,765
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Personal services	344,436	380,000	(35,564)
Contractual services	20,629	57,500	(36,871)
Commodities	32,743	53,000	(20,257)
Capital outlay	44,992	50,000	(5,008)
Equipment maintenance	15,786	32,500	(16,714)
Public education	2,359	2,500	(141)
Transfer to - Special Ambulance Equipment Fund	75,000	-	75,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	535,945	575,500	(39,555)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	47,208	(47,208)
TOTALS FOR COMPARISON	535,945	622,708	(86,763)
RECEIPTS OVER (UNDER) EXPENDITURES	25,787	(77,533)	103,320
UNENCUMBERED CASH, JANUARY 1	155,291	77,533	77,758
UNENCUMBERED CASH, DECEMBER 31	\$ 181,078	\$ -	\$ 181,078

REPUBLIC COUNTY, KANSAS

SPECIAL AMBULANCE EQUIPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Ambulance Fund	\$ 75,000	\$ -	\$ 75,000
Grants and donations	5,000	-	5,000
TOTAL RECEIPTS	<u>80,000</u>	<u>-</u>	<u>80,000</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Capital outlay	5,000	103,243	(98,243)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>
TOTALS FOR COMPARISON	<u>5,000</u>	<u>108,243</u>	<u>(103,243)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	75,000	(103,243)	178,243
UNENCUMBERED CASH, JANUARY 1	<u>149,014</u>	<u>103,243</u>	<u>45,771</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 224,014</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 224,014</u></u>

REPUBLIC COUNTY, KANSAS

TRANSPORTATION SERVICE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 8,430	\$ 8,364	\$ 66
Delinquent tax	127	50	77
Motor vehicle tax	1,008	770	238
Recreational vehicle tax	19	10	9
16/20M truck tax	73	245	(172)
Commercial vehicle registration fee	31	34	(3)
Watercraft tax	7	7	-
Neighborhood revitalization	(134)	(403)	269
Fees and fares	3,997	2,500	1,497
North Central Kansas Transit Council - grant	42,187	20,000	22,187
TOTAL RECEIPTS	<u>55,745</u>	<u>31,577</u>	<u>24,168</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Transportation service			
Personal services	24,746	23,700	1,046
Contractual services	4,798	18,000	(13,202)
Commodities	14,142	15,000	(858)
Capital outlay	-	20,000	(20,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>43,686</u>	<u>76,700</u>	<u>(33,014)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	12,059	(45,123)	57,182
UNENCUMBERED CASH, JANUARY 1	<u>85,320</u>	<u>45,123</u>	<u>40,197</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 97,379</u>	<u>\$ -</u>	<u>\$ 97,379</u>

REPUBLIC COUNTY, KANSAS

APPRAISER'S COST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 113,147	\$ 112,556	\$ 591
Delinquent tax	1,316	300	1,016
Motor vehicle tax	9,215	5,643	3,572
Recreational vehicle tax	174	76	98
16/20M truck tax	1,516	1,799	(283)
Commercial vehicle registration fee	247	248	(1)
Watercraft tax	52	53	(1)
In lieu of tax	-	4	(4)
Neighborhood revitalization	(1,774)	(1,630)	(144)
Reimbursements	1,016	500	516
TOTAL RECEIPTS	<u>124,909</u>	<u>119,549</u>	<u>5,360</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
General government			
Personal services	99,424	96,425	2,999
Contractual services	6,376	19,575	(13,199)
Commodities	5,479	6,000	(521)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>111,279</u>	<u>122,000</u>	<u>(10,721)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	13,630	(2,451)	16,081
UNENCUMBERED CASH, JANUARY 1	<u>17,945</u>	<u>2,451</u>	<u>15,494</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 31,575</u>	<u>\$ -</u>	<u>\$ 31,575</u>

REPUBLIC COUNTY, KANSAS

COUNTY BUILDING FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 81,052	\$ 80,628	\$ 424
Delinquent tax	927	50	877
Motor vehicle tax	6,339	3,888	2,451
Recreational vehicle tax	118	52	66
16/20M truck tax	1,155	1,239	(84)
Commercial vehicle registration fee	168	171	(3)
Watercraft tax	35	37	(2)
In lieu of tax	-	20	(20)
Neighborhood revitalization	(1,271)	(1,160)	(111)
TOTAL RECEIPTS	88,523	84,925	3,598
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvement			
Building improvements and equipping	28,170	251,150	(222,980)
RECEIPTS OVER (UNDER) EXPENDITURES	60,353	(166,225)	226,578
UNENCUMBERED CASH, JANUARY 1	171,106	166,225	4,881
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 231,459</u>	<u>\$ -</u>	<u>\$ 231,459</u>

REPUBLIC COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2019

Schedule 2-12

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 403,803	\$ 401,754	\$ 2,049
Delinquent tax	5,488	450	5,038
Motor vehicle tax	39,678	22,193	17,485
Recreational vehicle tax	762	298	464
16/20M truck tax	5,622	7,075	(1,453)
Commercial vehicle registration fee	1,055	974	81
Watercraft tax	206	208	(2)
In lieu of tax	-	50	(50)
Neighborhood revitalization	(6,346)	(5,733)	(613)
TOTAL RECEIPTS	450,268	427,269	22,999
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public health			
Appropriation	437,000	437,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	13,268	(9,731)	22,999
UNENCUMBERED CASH, JANUARY 1	20,150	9,731	10,419
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 33,418</u>	<u>\$ -</u>	<u>\$ 33,418</u>

REPUBLIC COUNTY, KANSAS

HOSPITAL SALES TAX FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-13

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Local retail sales tax	\$ 657,029	\$ 650,000	\$ 7,029
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvements	<u>605,158</u>	<u>650,000</u>	<u>(44,842)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	51,871	-	51,871
UNENCUMBERED CASH, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 51,871</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 51,871</u></u>

REPUBLIC COUNTY, KANSAS

ALCOHOL AND DRUG ABUSE PROGRAMS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-14

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Private club liquor tax	\$ 2,634	\$ 2,400	\$ 234
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public health			
Alcohol and Drug Abuse Programs	<u>1,500</u>	<u>9,625</u>	<u>(8,125)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,134	(7,225)	8,359
UNENCUMBERED CASH, JANUARY 1	<u>6,381</u>	<u>7,225</u>	<u>(844)</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 7,515</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7,515</u></u>

REPUBLIC COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	\$ 1,377	\$ 1,500	\$ (123)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Culture and recreation			
Contractual services	-	7,320	(7,320)
RECEIPTS OVER (UNDER) EXPENDITURES	1,377	(5,820)	7,197
UNENCUMBERED CASH, JANUARY 1	6,205	5,820	385
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 7,582</u>	<u>\$ -</u>	<u>\$ 7,582</u>

REPUBLIC COUNTY, KANSAS

FIRE DISTRICT NO. 1 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 32,619	\$ 32,679	\$ (60)
Delinquent tax	-	-	-
Motor vehicle tax	1,419	277	1,142
Recreational vehicle tax	15	-	15
16/20M truck tax	578	576	2
Commercial vehicle registration fee	20	15	5
Watercraft tax	20	18	2
TOTAL RECEIPTS	34,671	33,565	1,106
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Fire protection - appropriation	34,671	33,565	1,106
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-
UNENCUMBERED CASH, JANUARY 1	-	-	-
UNENCUMBERED CASH, DECEMBER 31	\$ -	\$ -	\$ -

REPUBLIC COUNTY, KANSAS

FIRE DISTRICT NO. 2 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 10,378	\$ 10,382	\$ (4)
Delinquent tax	20	-	20
Motor vehicle tax	486	323	163
Recreational vehicle tax	7	7	-
16/20M truck tax	163	131	32
Commercial vehicle registration fee	-	-	-
Watercraft tax	2	2	-
TOTAL RECEIPTS	11,056	10,845	211
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Fire protection - appropriation	11,056	10,845	211
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-
UNENCUMBERED CASH, JANUARY 1	-	-	-
UNENCUMBERED CASH, DECEMBER 31	\$ -	\$ -	\$ -

REPUBLIC COUNTY, KANSAS

REPUBLIC COUNTY 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Telephone user fees	\$ 53,650	\$ 50,000	\$ 3,650
Interest on idle funds	196	100	96
TOTAL RECEIPTS	53,846	50,100	3,746
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Equipment and maintenance	74,037	91,204	(17,167)
RECEIPTS OVER (UNDER) EXPENDITURES	(20,191)	(41,104)	20,913
UNENCUMBERED CASH, JANUARY 1	59,784	41,104	18,680
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 39,593</u>	<u>\$ -</u>	<u>\$ 39,593</u>

REPUBLIC COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL)
 For Year Ended December 31, 2019

Schedule 2-19
 Page 1 of 4

	Special Highway Improvement	Special Road Equipment	RCD Revolving Loan - Original	RCD Revolving Loan - KDOC	Solid Waste Reserve
RECEIPTS					
Loan repayments and application fees	\$ -	\$ -	\$ 61,004	\$ 55,295	\$ -
Grants and reimbursements	34,061	-	-	-	-
Sale of surplus equipment	-	91,850	-	-	-
Interest	-	-	83	283	-
Transfer from - Road and Bridge Fund	175,000	150,000	-	-	-
TOTAL RECEIPTS	209,061	241,850	61,087	55,578	-
EXPENDITURES AND TRANSFERS					
Road improvements	246,769	-	-	-	-
Capital outlay	-	149,356	-	-	-
Loans	-	-	80,000	56,430	-
Administrative costs	-	-	1,230	2,865	-
TOTAL EXPENDITURES AND TRANSFERS	246,769	149,356	81,230	59,295	-
RECEIPTS OVER (UNDER) EXPENDITURES	(37,708)	92,494	(20,143)	(3,717)	-
UNENCUMBERED CASH, JANUARY 1	374,129	258,687	117,566	402,210	75,000
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 336,421</u>	<u>\$ 351,181</u>	<u>\$ 97,423</u>	<u>\$ 398,493</u>	<u>\$ 75,000</u>

REPUBLIC COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL)
 For Year Ended December 31, 2019

Schedule 2-19
 Page 2 of 4

	Motor Vehicle Operating	Equipment Reserve	Capital Improvement Reserve	Courthouse Security & Improvement Reserve	Ambulance Memorial	Health Memorial	P.A.T.F.
RECEIPTS							
Fees	\$ 49,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,616
Transfer from - General Fund	-	100,000	100,000	25,000	-	-	-
TOTAL RECEIPTS	49,332	100,000	100,000	25,000	-	-	1,616
EXPENDITURES AND TRANSFERS							
Personal services	28,120	-	-	-	-	-	-
Supplies and services	1,953	-	-	-	-	-	285
Capital outlay	2,759	45,364	-	-	-	-	-
Capital improvements	-	-	102,252	-	-	-	-
Transfer to - General Fund	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	32,832	45,364	102,252	-	-	-	285
RECEIPTS OVER (UNDER) EXPENDITURES	16,500	54,636	(2,252)	25,000	-	-	1,331
UNENCUMBERED CASH, JANUARY 1	17,748	517,430	390,901	-	1,023	4,098	15,191
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 34,248</u>	<u>\$ 572,066</u>	<u>\$ 388,649</u>	<u>\$ 25,000</u>	<u>\$ 1,023</u>	<u>\$ 4,098</u>	<u>\$ 16,522</u>

REPUBLIC COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL)
 For Year Ended December 31, 2019

Schedule 2-19
 Page 3 of 4

	Worthless Check Trust	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology	Drug Dog	Registered Offender	Special Law Enforcement Trust
RECEIPTS							
Fees	\$ 90	\$ 6,878	\$ 1,720	\$ 1,720	\$ -	\$ 630	\$ 350
Interest	-	70	22	18	-	-	-
TOTAL RECEIPTS	90	6,948	1,742	1,738	-	630	350
EXPENDITURES AND TRANSFERS							
Equipment and supplies	-	8,012	-	1,590	550	-	7,588
Appropriations	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	-	8,012	-	1,590	550	-	7,588
RECEIPTS OVER (UNDER) EXPENDITURES	90	(1,064)	1,742	148	(550)	630	(7,238)
UNENCUMBERED CASH, JANUARY 1	8,603	19,713	5,167	5,172	1,063	-	7,238
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 8,693</u>	<u>\$ 18,649</u>	<u>\$ 6,909</u>	<u>\$ 5,320</u>	<u>\$ 513</u>	<u>\$ 630</u>	<u>\$ -</u>

REPUBLIC COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 NORTH CENTRAL KANSAS FREE FAIR ASSOCIATION
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL)
 For Year Ended December 31, 2019

Schedule 2-19
 Page 4 of 4

RECEIPTS

Republic County - appropriation	\$ 68,000
Sponsorships and donations	6,650
Premium book advertisements	3,650
Rentals	6,996
Entry fees	525
Fundraising and other sales	3,774
Carnival receipts	36,080
Grants	3,500
Miscellaneous	5,599

TOTAL RECEIPTS	134,774
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EXPENDITURES

Premiums	6,503
Awards	6,143
Advertising	8,316
Board and superintendents' expenses	4,368
Entertainment and special attractions	36,117
Stage equipment rent and expense	650
Premium book expense	2,060
Repairs, improvements, and building supplies	32,249
Buildings and grounds preparation	650
Maintenance and cleaning	1,309
Sanitation services	3,200
Utilities	8,904
Supervisors, judges, clerks, and other labor	19,789
Taxes	3,721
Office supplies and postage	2,693
Telephone	570
Miscellaneous	4,992

TOTAL EXPENDITURES	142,234
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RECEIPTS OVER (UNDER) EXPENDITURES	(7,460)
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UNENCUMBERED CASH, JANUARY 1	16,614
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UNENCUMBERED CASH, DECEMBER 31	\$ 9,154
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REPUBLIC COUNTY, KANSAS

SOLID WASTE DISPOSAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-20

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	\$ 296,871	\$ 239,620	\$ 57,251
Special assessments	7,242	309	6,933
TOTAL RECEIPTS	<u>304,113</u>	<u>239,929</u>	<u>64,184</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Sanitation			
Personal services	57,554	55,000	2,554
Contractual services	9,747	10,900	(1,153)
Commodities	5,678	7,550	(1,872)
Capital outlay	-	37,876	(37,876)
Landfill tonnage fees	193,679	190,000	3,679
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>266,658</u>	<u>301,326</u>	<u>(34,668)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	37,455	(61,397)	98,852
UNENCUMBERED CASH, JANUARY 1	<u>19,809</u>	<u>61,397</u>	<u>(41,588)</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 57,264</u>	<u>\$ -</u>	<u>\$ 57,264</u>

REPUBLIC COUNTY, KANSAS

FUEL CENTER FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-21

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Reimbursements	\$ 296,987	\$ 425,000	\$ (128,013)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Fuel	279,056	425,000	(145,944)
Contractual services	<u>2,518</u>	<u>20,451</u>	<u>(17,933)</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>281,574</u>	<u>445,451</u>	<u>(163,877)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	15,413	(20,451)	35,864
UNENCUMBERED CASH, JANUARY 1	<u>25,975</u>	<u>20,451</u>	<u>5,524</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 41,388</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 41,388</u></u>

REPUBLIC COUNTY, KANSAS

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

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Advance tax	\$ -	\$ 2,632	\$ 2,632	\$ -
Ad valorem property tax				
Current tax	10,203,769	14,951,987	14,642,181	10,513,575
Neighborhood revitalization	-	219,273	219,273	-
Intangibles tax	-	22,818	5,803	17,015
Redemptions	74,306	188,435	160,811	101,930
Tax foreclosure sale	1,450	4,635	4,060	2,025
Delinquent				
Personal property tax	6,235	5,585	9,462	2,358
16/20M truck tax	302	6,837	7,031	108
Watercraft tax	-	300	231	69
In lieu of tax	-	-	-	-
Motor vehicle tax	388,416	996,807	1,231,365	153,858
Recreational vehicle tax	6,192	14,304	19,065	1,431
Watercraft	4,554	1,756	6,310	-
Escrow tax	30,329	63,970	47,637	46,662
16/20M truck tax	112,901	160,646	171,878	101,669
TOTAL DISTRIBUTABLE FUNDS	10,828,454	16,639,985	16,527,739	10,940,700
STATE FUNDS				
Educational building	-	89,801	89,801	-
Institutional building	-	44,990	44,990	-
Combined motor vehicle tax	-	45	45	-
Game licenses and park permits	-	8,749	8,749	-
Driver license fees	-	24,451	23,912	539
Motor vehicle licenses	448	596,774	597,222	-
Sales and compensating tax	10,143	318,985	271,854	57,274
Heritage trust	822	3,439	2,549	1,712
TOTAL STATE FUNDS	11,413	1,087,234	1,039,122	59,525
SUBDIVISION FUNDS				
Cities	-	1,628,575	1,628,575	-
Townships	-	35,289	35,289	-
School districts	166	7,091,007	7,091,173	-
Cemeteries	-	141,763	141,763	-
Central Kansas Library	-	146,125	146,125	-
Hillcrest Library district	-	35,960	35,960	-
River Valley Extension District No. 4	-	197,832	197,832	-
Irrigation districts	-	2,056,005	2,056,005	-
Watershed districts	328	59	387	-
Drainage districts	-	2,056	2,056	-
Fire Districts No. 3-12	-	224,495	224,495	-
TOTAL SUBDIVISION FUNDS	494	11,559,166	11,559,660	-
OTHER AGENCY FUNDS				
Payroll clearing	4,309	387,809	391,346	772
Unclaimed legacy	108	-	-	108
Hospital revenue bond debt service	24,310	55,377	54,876	24,811
L.E.P.C.	528	-	-	528
Stray Animal	161	-	161	-
Rural Opportunity Zone	5,101	-	5,101	-
RCD E-Community	445	357	802	-
Change Checks	-	10,403	9,125	1,278
Clerk of District Court	4,870	242,922	224,711	23,081
Law Library	15,821	6,053	6,039	15,835
TOTAL OTHER AGENCY FUNDS	55,653	702,921	692,161	66,413
TOTAL ALL AGENCY FUNDS	\$ 10,896,014	\$ 29,989,306	\$ 29,818,682	\$ 11,066,638