

**CLARK COUNTY, KANSAS**

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

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## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Clark County, Kansas

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

### Management's Responsibility for the Financial Statement

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

### Auditor's Responsibility

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

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

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

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

As described in Note A, the financial statement is prepared by Clark County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

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

## **Basis For Qualified Opinion**

Clark County, Kansas confiscated cash during the year, which was deposited into an Agency fund. We were unable to determine the sufficiency of the amounts deposited.

## **Qualified Opinion on Regulatory Basis of Accounting**

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

## **Other Matters**

### **Supplementary Information**

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

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

*Kennedy McKee & Company LLP*

September 24, 2019

## CLARK COUNTY, KANSAS

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

For the Year Ended December 31, 2018

<u>Fund</u>	<u>Beginning unencumbered cash balance</u>	<u>Prior year canceled encumbrances</u>	<u>Receipts</u>
General	\$ 622,673	\$ -	\$ 3,707,831
Special purpose funds:			
Special alcohol	3,723	-	18
Emergency 911	-	-	-
Wireless 911 emergency	10,967	-	-
911 land/wireless/VOIP	193,196	-	50,652
Special bridge	520,278	-	52,981
Employee benefits	274,206	-	1,116,156
Noxious weed capital outlay	36,882	-	-
Rural fire district #1	7,868	-	81,299
Rural fire district #2	5,494	-	41,204
Rural fire district #3	268	-	1,116
Non-budgeted special purpose funds:			
Special vehicle	11,273	-	19,482
Treasurer's equipment reserve	6,000	-	-
Diversion fee	16,674	-	2,518
P.A.T.F.	5,109	-	416
Special prosecutor's trust	336,721	-	85,712
Special law enforcement trust	1,194,586	-	713,974
Special concealed carry license	4,600	-	227
DOJ asset forfeiture	34,106	-	-
Equipment reserve	609,773	-	275,523
Capital improvement	562,414	-	542,488
Special parks and recreation	237	-	-
Bioterrorism grant	2,278	-	8,102
Register of Deeds technology	24,153	-	4,111
Treasurer's technology	3,690	-	1,028
Clerk's technology	3,690	-	1,028
Special machinery	363,357	-	-
Ambulance capital outlay	38,618	-	10,742
Registered offenders	40	-	580
	<u>\$ 4,892,874</u>	<u>\$ -</u>	<u>\$ 6,717,188</u>
Total - excluding agency funds	<u>\$ 4,892,874</u>	<u>\$ -</u>	<u>\$ 6,717,188</u>

Composition of cash balance:  
    Checking accounts  
    Money market accounts  
    Cash and cash items on hand  
    Certificates of deposit

Total cash  
Agency funds

Total - excluding agency funds

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

STATEMENT 1

<u>Expenditures</u>	<u>Ending unencumbered cash balance</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance</u>
\$ 3,613,012	\$ 717,492	\$ 111,730	\$ 829,222
-	3,741	-	3,741
-	-	-	-
1,647	9,320	-	9,320
94,904	148,944	-	148,944
212,326	360,933	22,976	383,909
1,147,256	243,106	388	243,494
-	36,882	-	36,882
84,300	4,867	-	4,867
44,123	2,575	-	2,575
1,308	76	-	76
20,354	10,401	-	10,401
-	6,000	-	6,000
-	19,192	-	19,192
208	5,317	-	5,317
179,783	242,650	8,010	250,660
784,110	1,124,450	6,727	1,131,177
-	4,827	-	4,827
-	34,106	-	34,106
5,989	879,307	-	879,307
384,564	720,338	-	720,338
-	237	-	237
9,223	1,157	-	1,157
336	27,928	-	27,928
-	4,718	-	4,718
-	4,718	-	4,718
140,440	222,917	-	222,917
38,489	10,871	-	10,871
-	620	-	620
<u>\$ 6,762,372</u>	<u>\$ 4,847,690</u>	<u>\$ 149,831</u>	<u>\$ 4,997,521</u>
			\$ 4,752,359
			3,492,966
			69,017
			3,500,000
			11,814,342
			(6,816,821)
			<u>\$ 4,997,521</u>

# CLARK COUNTY, KANSAS

## NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### 1. Municipal Financial Reporting Entity

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

**Clark County Rural Fire District #1 and #2.** The Districts, defined as separate taxing entities by applicable state statutes, provide fire protection services to certain unincorporated areas of the County. The costs of providing such services are provided from property taxes assessed by the County to property owners in the District.

**Clark County Free Fair.** The Free Fair governing body members are appointed by the County Commissioners. The Free Fair is fiscally dependent upon the County because it provides substantial financial support.

**Clark County Extension Council.** The Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

**Pioneer-Krier Museum.** The governing body of the Museum is elected from among its members. The Museum is fiscally dependent upon the County because it provides substantial financial support.

#### 2. Basis of Presentation – Fund Accounting

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

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

#### REGULATORY BASIS FUND TYPES

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES (CONTINUED)

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

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

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

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

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

4. Budgetary Information

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

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

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



A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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

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

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

Special Vehicle	Capital Improvement
Treasurer's Equipment Reserve	Special Park and Recreation
Diversion Fee	Bioterrorism Grant
P.A.T.F.	Register of Deeds Technology
Special Prosecutor's Trust	Treasurer's Technology
Special Law Enforcement Trust	Clerk's Technology
Special Concealed Carry License	Special Machinery
DOJ Asset Forfeiture	Ambulance Capital Outlay
Equipment Reserve	Registered Offenders

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

B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration, and legal representatives of the County.

The budget law provided by K.S.A. 79-2935 prohibits the expenditure of funds in excess of that allowed by budget. Expenditures exceeded the adopted budget of the Rural Fire #2 and Rural Fire #3 funds by \$2,623 and \$8, respectively.

C. DEPOSITS AND INVESTMENTS

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

C. DEPOSITS AND INVESTMENTS (CONTINUED)

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

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

At December 31, 2018, the County's carrying amount of deposits was \$11,745,325 and the bank balance was \$12,211,428. Of the bank balance, \$759,619 was covered by federal depository insurance; \$1,000,000 was collateralized with an irrevocable letter of credit from the Federal Home Loan Bank of Topeka; and, \$10,451,809 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

D. LONG-TERM DEBT

Changes in long-term liabilities for the entity for the year ended December 31, 2018, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
Capital leases:					
Road Hog RH 60200 Issued 3/11/2013 In the amount of \$80,000 At interest rate of 2.40% Maturing 3/11/2018	\$ 16,768	\$ -	\$ 16,768	\$ -	\$ 402
2 John Deere Graders Issued 3/1/2016 In the amount of \$358,618 At interest rate of 2.40% Maturing 12/31/2019	105,506	-	53,517	51,989	2,532
John Deere Grader Issued 12/24/2012 In the amount of \$220,739 At interest rate of 2.66% Maturing 3/1/2018	131,222	-	131,222	-	3,779
HVAC System Issued 12/15/2016 In the amount of \$288,001 At interest rate of 2.40% Maturing 12/15/2021	232,636	-	232,636	-	1,928
Total	<u>\$ 486,132</u>	<u>\$ -</u>	<u>\$ 434,143</u>	<u>\$ 51,989</u>	<u>\$ 8,641</u>

D. LONG-TERM DEBT (CONTINUED)

Current maturities of capital leases and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2019	<u>\$ 51,989</u>	<u>\$ 1,248</u>	<u>\$ 53,237</u>

E. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory authority</u>
Operating transfers:			
Special vehicle	General	\$ 11,273	KSA 8-145
General	Equipment reserve	275,523	KSA 19-119
General	Capital improvement	<u>542,488</u>	KSA 19-120
		<u>\$ 829,284</u>	
Transfers to related municipal entities:			
General	Free Fair	\$ 14,000	KSA 2-129
General	Extension Council	84,512	KSA 2-610
General	Pioneer-Krier Museum	39,305	KSA 19-2801
Rural Fire District #1	Fire District #1	84,301	KSA 19-3601
Rural Fire District #2	Fire District #2	<u>44,123</u>	KSA 19-3601
		<u>\$ 266,241</u>	

F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

*Compensated absences.* The County's policies regarding vacations permit employees to accumulate a maximum of twenty calendar days of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accrued vacation earned prior to termination or resignation. All employees on permanent full-time status earn sick leave at the rate of approximately one calendar day per month with a maximum accumulation of sixty days. No allowance for unused sick leave is paid upon termination or resignation; however, upon retirement or death, sick leave will be paid up to a maximum of twenty days.

*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, 2018.

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

*Section 125 plan.* The County offers a Section 125 flexible benefit plan for all employees electing to participate. Participants use this for health insurance premiums, unreimbursed medical, and dependent care expenses. The plan is administered by an independent insurance company.

*Section 457 deferred compensation plan.* The County offers a Section 457 deferred compensation plan to all employees on a voluntary basis. The County does not contribute to the plan.

## G. 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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 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. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by the County and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$110,342 for KPERS and \$47,862 for KP&F for the year ended December 31, 2018.

*Net pension liability.* At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$900,514, and \$436,070 for KP&F. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

## H. LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end.

The estimated closure cost is \$173,331 and the estimated post-closure cost is \$643,025. These figures comprise the estimated closure and post-closure cost of \$816,356 and are obtained from the 2019 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2019 to June 30, 2020. The permit for 2019 identifies that the remaining volume capacity of the site is 36.98% of the original capacity and that the remaining life of the landfill is estimated to be 32.5 years. Actual costs may be higher or lower due to inflation or deflation and changes in technology or applicable laws and regulations.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components; financial, public notice, record keeping and reporting, and calculation of costs to be assured.

## I. OPERATING LEASES

In February of 2014, the County entered into a seven-year operating lease for two motor graders. The annual cost of the lease is \$29,008. This lease is classified as an operating lease because the County does not expect to exercise the balloon payment option of \$240,000 at the end of the lease, and the equipment will be returned to the lessor.

The following is a yearly schedule of future minimum rental payments under the operating lease agreement:

2019	\$ 29,008
2020	<u>29,008</u>
Total	<u>\$ 58,016</u>

## J. CONTINGENCIES

The County receives Federal and State grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, will be insignificant.

## K. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County participates in public entity risk pools to cover property, liability and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded coverage in any of the past three years.

#### L. PUBLIC ENTITY RISK POOLS

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

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group funded pool for property, liability, crime and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file which is \$11,957,532, \$500,000 for liability and \$1,000,000 for crime. Excess reinsurance provides aggregate coverage up \$3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

#### M. SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 24, 2019 the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in the financial statement.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

## CLARK COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2018

<u>Fund</u>	<u>Certified budget</u>	<u>Adjustment for qualifying budget credits</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General fund	\$ 4,024,759	\$ -	\$ 4,024,759	\$ 3,613,012	\$ 411,747
Special purpose funds:					
Special alcohol	4,419	-	4,419	-	4,419
Emergency 911	906	-	906	-	906
Wireless 911 emergency	19,216	-	19,216	1,647	17,569
911 land/wireless/VOIP	210,116	-	210,116	94,904	115,212
Special bridge	270,000	-	270,000	212,326	57,674
Employee benefits	1,274,000	-	1,274,000	1,147,256	126,744
Noxious weed capital outlay	36,882	-	36,882	-	36,882
Rural fire district #1	84,300	-	84,300	84,300	-
Rural fire district #2	41,500	-	41,500	44,123	(2,623)
Rural fire district #3	1,300	-	1,300	1,308	(8)
	<u>1,300</u>	<u>-</u>	<u>1,300</u>	<u>1,308</u>	<u>(8)</u>
Total	<u>\$ 5,967,398</u>	<u>\$ -</u>	<u>\$ 5,967,398</u>	<u>\$ 5,198,876</u>	<u>\$ 768,522</u>

See Independent Auditor's Report.



CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

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

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
<b>Receipts:</b>				
Taxes	\$ 2,277,062	\$ 2,251,488	\$ 2,180,637	\$ 70,851
Intergovernmental	252,615	243,348	206,902	36,446
Licenses, fees, and permits	41,132	57,642	37,000	20,642
Charges for services	215,927	222,400	170,000	52,400
Use of money and property	47,931	57,504	15,000	42,504
In lieu of tax	246,500	818,011	473,000	345,011
Damages reimbursed and other	699,038	64,508	30,000	34,508
Operating transfers in	14,546	11,273	10,000	1,273
Neighborhood revitalization rebate	(15,512)	(18,343)	(36,754)	18,411
<b>Total receipts</b>	<b>3,779,239</b>	<b>3,707,831</b>	<b>\$ 3,085,785</b>	<b>\$ 622,046</b>
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Courthouse general:</b>				
Personal services	18,972	20,711	\$ 43,765	\$ 23,054
Commodities	99,459	10,859	13,700	2,841
Contractual services	187,951	185,589	220,375	34,786
Capital outlay	-	-	1,600	1,600
Reimbursed expenditures	(71,373)	(10,238)	-	10,238
	<b>235,009</b>	<b>206,921</b>	<b>279,440</b>	<b>72,519</b>
<b>Custodian:</b>				
Personal services	37,469	38,841	39,952	1,111
Commodities	13,237	12,726	15,490	2,764
Contractual services	473	476	540	64
Capital outlay	497	562	1,500	938
	<b>51,676</b>	<b>52,605</b>	<b>57,482</b>	<b>4,877</b>
<b>County Clerk:</b>				
Personal services	99,013	100,359	95,920	(4,439)
Commodities	2,014	2,942	2,400	(542)
Contractual services	9,217	8,583	11,030	2,447
Reimbursed expenditures	-	(33)	-	33
	<b>110,244</b>	<b>111,851</b>	<b>109,350</b>	<b>(2,501)</b>

**CLARK COUNTY, KANSAS**

**GENERAL FUND**

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

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

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
County Appraiser:				
Personal services	\$ 71,000	\$ 73,452	\$ 69,160	\$ (4,292)
Commodities	2,143	1,917	4,000	2,083
Contractual services	66,245	60,346	72,110	11,764
Capital outlay	-	-	1,000	1,000
Reimbursed expenditures	-	(76)	-	76
	<u>139,388</u>	<u>135,639</u>	<u>146,270</u>	<u>10,631</u>
County Treasurer:				
Personal services	100,949	104,900	100,916	(3,984)
Commodities	113	3,447	4,200	753
Contractual services	4,207	4,358	6,450	2,092
Reimbursed expenditures	(7)	(159)	-	159
	<u>105,262</u>	<u>112,546</u>	<u>111,566</u>	<u>(980)</u>
Register of Deeds:				
Personal services	64,094	66,480	65,100	(1,380)
Commodities	4,730	4,256	5,500	1,244
Contractual services	12,239	11,414	11,225	(189)
	<u>81,063</u>	<u>82,150</u>	<u>81,825</u>	<u>(325)</u>
District Court:				
Commodities	993	1,183	3,050	1,867
Contractual services	45,286	45,553	35,200	(10,353)
Capital outlay	3,211	936	4,500	3,564
Reimbursed expenditures	(3,274)	(3,541)	-	3,541
	<u>46,216</u>	<u>44,131</u>	<u>42,750</u>	<u>(1,381)</u>
County Commissioners:				
Personal services	49,908	55,701	49,000	(6,701)
Commodities	11	909	150	(759)
Contractual services	1,567	380	4,800	4,420
	<u>51,486</u>	<u>56,990</u>	<u>53,950</u>	<u>(3,040)</u>

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

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

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
County Attorney:				
Personal services	\$ 50,662	\$ 51,510	\$ 50,500	\$ (1,010)
Contractual services	4,523	1,525	4,550	3,025
	<u>55,185</u>	<u>53,035</u>	<u>55,050</u>	<u>2,015</u>
County Counselor:				
Personal services	23,539	24,092	24,250	158
Contractual services	13,650	13,650	13,750	100
	<u>37,189</u>	<u>37,742</u>	<u>38,000</u>	<u>258</u>
Election expense:				
Personal services	10,908	11,508	10,870	(638)
Commodities	3,707	9,564	18,100	8,536
Contractual services	8,450	14,667	23,915	9,248
	<u>23,065</u>	<u>35,739</u>	<u>52,885</u>	<u>17,146</u>
Conservation District	<u>20,000</u>	<u>26,000</u>	<u>26,000</u>	<u>-</u>
Tort liability	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>
Other general government:				
Miscellaneous	15,202	30,630	-	(30,630)
Total general government	<u>970,985</u>	<u>985,979</u>	<u>1,094,568</u>	<u>108,589</u>
Public safety:				
Sheriff:				
Personal services	379,473	396,853	322,688	(74,165)
Commodities	58,975	56,434	53,900	(2,534)
Contractual services	50,601	48,860	66,550	17,690
Reimbursed expenditures	(3,170)	(3,346)	-	3,346
	<u>485,879</u>	<u>498,801</u>	<u>443,138</u>	<u>(55,663)</u>

## CLARK COUNTY, KANSAS

## GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2018

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

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Emergency preparedness:				
Commodities	\$ 7,538	\$ 7,444	\$ 7,250	\$ (194)
Contractual services	4,605	3,132	2,200	(932)
Capital outlay	-	-	1,700	1,700
	<u>12,143</u>	<u>10,576</u>	<u>11,150</u>	<u>574</u>
Total public safety	<u>498,022</u>	<u>509,377</u>	<u>454,288</u>	<u>(55,089)</u>
Highways and streets:				
Road and bridge:				
Personal services	324,579	347,620	355,365	7,745
Commodities	232,614	235,574	283,200	47,626
Contractual services	136,436	99,530	135,000	35,470
Capital outlay	134,579	113,890	161,750	47,860
Reimbursed expenditures	(24,850)	(21,090)	-	21,090
	<u>803,358</u>	<u>775,524</u>	<u>935,315</u>	<u>159,791</u>
Noxious weed:				
Personal services	30,177	32,448	36,262	3,814
Commodities	52,762	14,856	50,750	35,894
Contractual services	6,915	8,916	12,650	3,734
Capital outlay	5,763	-	-	-
Reimbursed expenditures	(11,665)	(2,060)	-	2,060
	<u>83,952</u>	<u>54,160</u>	<u>99,662</u>	<u>45,502</u>
Total highways and streets	<u>887,310</u>	<u>829,684</u>	<u>1,034,977</u>	<u>205,293</u>
Health and welfare:				
Ambulance:				
Personal services	42,968	38,208	36,709	(1,499)
Commodities	52,839	54,983	44,150	(10,833)
Contractual services	53,943	72,658	74,100	1,442
Capital outlay	12,202	13,940	24,100	10,160
Reimbursed expenditures	(2,150)	(425)	-	425
	<u>159,802</u>	<u>179,364</u>	<u>179,059</u>	<u>(305)</u>

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

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

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
County health:				
Personal services	\$ 41,547	\$ 42,786	\$ 57,750	\$ 14,964
Commodities	36,102	38,412	8,500	(29,912)
Contractual services	5,077	3,195	5,300	2,105
Capital outlay	-	-	2,000	2,000
Reimbursed expenditures	-	(57)	-	57
	<u>82,726</u>	<u>84,336</u>	<u>73,550</u>	<u>(10,786)</u>
Total health and welfare	<u>242,528</u>	<u>263,700</u>	<u>252,609</u>	<u>(11,091)</u>
Sanitation:				
Personal services	33,772	35,348	35,000	(348)
Commodities	14,438	11,485	24,200	12,715
Contractual services	49,985	21,611	35,800	14,189
Capital outlay	-	-	5,500	5,500
Reimbursed expenditures	(810)	-	-	-
	<u>97,385</u>	<u>68,444</u>	<u>100,500</u>	<u>32,056</u>
Total sanitation	<u>97,385</u>	<u>68,444</u>	<u>100,500</u>	<u>32,056</u>
Operating transfers:				
Equipment reserve	263,789	275,523	-	(275,523)
Capital improvement	160,000	542,488	950,000	407,512
Special machinery	314,562	-	-	-
Special bridge	200,000	-	-	-
	<u>938,351</u>	<u>818,011</u>	<u>950,000</u>	<u>131,989</u>
Total operating transfers	<u>938,351</u>	<u>818,011</u>	<u>950,000</u>	<u>131,989</u>
Transfers to related municipal entities:				
Free Fair	14,000	14,000	14,000	-
Extension Council	84,512	84,512	84,512	-
Pioneer-Krier Museum	36,479	39,305	39,305	-
	<u>134,991</u>	<u>137,817</u>	<u>137,817</u>	<u>-</u>
Total transfers to related municipal entities	<u>134,991</u>	<u>137,817</u>	<u>137,817</u>	<u>-</u>

**CLARK COUNTY, KANSAS**

**GENERAL FUND**

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

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

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Total expenditures	<u>\$ 3,769,572</u>	<u>\$ 3,613,012</u>	<u>\$ 4,024,759</u>	<u>\$ 411,747</u>
Receipts over (under) expenditures	9,667	94,819		
Unencumbered cash balance, beginning of year	<u>613,006</u>	<u>622,673</u>	<u>\$ 938,974</u>	<u>\$ (316,301)</u>
Unencumbered cash balance, end of year	<u>\$ 622,673</u>	<u>\$ 717,492</u>		

See Independent Auditor's Report.

**CLARK COUNTY, KANSAS**

**SPECIAL ALCOHOL FUND**

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

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

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Private club liquor tax	\$ -	\$ 18	\$ -	\$ 18
Expenditures:				
Health and welfare:				
Contractual services	-	-	\$ 4,419	\$ 4,419
Receipts over (under) expenditures	-	18		
Unencumbered cash, beginning of year	<u>3,723</u>	<u>3,723</u>	<u>\$ 4,419</u>	<u>\$ (696)</u>
Unencumbered cash, end of year	<u>\$ 3,723</u>	<u>\$ 3,741</u>		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

EMERGENCY 911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

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

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Licenses, fees and permits	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Public safety:				
Contractual services	907	-	\$ 906	\$ 906
Receipts over (under) expenditures	(907)	-		
Unencumbered cash, beginning of year	907	-	\$ 906	\$ (906)
Unencumbered cash, end of year	\$ -	\$ -		

See Independent Auditor's Report.



**CLARK COUNTY, KANSAS**

**WIRELESS 911 EMERGENCY FUND**

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

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

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Licenses, fees and permits	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Public safety:				
Contractual services	8,249	1,647	\$ 19,216	\$ 17,569
Receipts over (under) expenditures	(8,249)	(1,647)		
Unencumbered cash, beginning of year	19,216	10,967	\$ 19,216	\$ (8,249)
Unencumbered cash, end of year	<u>\$ 10,967</u>	<u>\$ 9,320</u>		

See Independent Auditor's Report.

**CLARK COUNTY, KANSAS**

911 LAND/WIRELESS/VOIP FUND

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

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

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Licenses, fees, and permits	\$ 61,047	\$ 50,013	\$ 40,000	\$ 10,013
Other	623	639	-	639
Total receipts	<u>61,670</u>	<u>50,652</u>	<u>\$ 40,000</u>	<u>\$ 10,652</u>
Expenditures:				
Public safety:				
Contractual services	<u>48,590</u>	<u>94,904</u>	<u>\$ 210,116</u>	<u>\$ 115,212</u>
Receipts over (under) expenditures	13,080	(44,252)		
Unencumbered cash, beginning of year	<u>180,116</u>	<u>193,196</u>	<u>\$ 170,116</u>	<u>\$ 23,080</u>
Unencumbered cash, end of year	<u>\$ 193,196</u>	<u>\$ 148,944</u>		

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## SPECIAL BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

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

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes	\$ 24,219	\$ 32,447	\$ 31,696	\$ 751
Neighborhood revitalization rebate	(165)	(270)	(548)	278
Other	76,249	20,804	-	20,804
Operating transfer in	200,000	-	-	-
Total receipts	300,303	52,981	<u>\$ 31,148</u>	<u>\$ 21,833</u>
Expenditures:				
Highways and streets:				
Contractual services	36,394	212,326	<u>\$ 270,000</u>	<u>\$ 57,674</u>
Receipts over (under) expenditures	263,909	(159,345)		
Unencumbered cash, beginning of year	256,369	520,278	<u>\$ 238,852</u>	<u>\$ 281,426</u>
Unencumbered cash, end of year	<u>\$ 520,278</u>	<u>\$ 360,933</u>		

See Independent Auditor's Report.

**CLARK COUNTY, KANSAS**

**EMPLOYEE BENEFITS FUND**

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

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

	2018		Variance favorable (unfavorable)	
	2017	Actual		Budget
Receipts:				
Taxes	\$ 1,065,283	\$ 1,125,530	\$ 1,103,543	\$ 21,987
Neighborhood revitalization rebate	(7,434)	(9,374)	(18,741)	9,367
Total receipts	1,057,849	1,116,156	<u>\$ 1,084,802</u>	<u>\$ 31,354</u>
Expenditures:				
General government:				
Personal services	1,044,609	1,147,256	<u>\$ 1,274,000</u>	<u>\$ 126,744</u>
Receipts over (under) expenditures	13,240	(31,100)		
Unencumbered cash, beginning of year	260,966	274,206	<u>\$ 189,198</u>	<u>\$ 85,008</u>
Unencumbered cash, end of year	<u>\$ 274,206</u>	<u>\$ 243,106</u>		

See Independent Auditor's Report.

**CLARK COUNTY, KANSAS**

**NOXIOUS WEED CAPITAL OUTLAY FUND**

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

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

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Transfer from general	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Highways and streets:				
Capital outlay	-	-	\$ 36,882	\$ 36,882
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	<u>36,882</u>	<u>36,882</u>	<u>\$ 36,882</u>	<u>\$ -</u>
Unencumbered cash, end of year	<u>\$ 36,882</u>	<u>\$ 36,882</u>		

See Independent Auditor's Report.

**CLARK COUNTY, KANSAS**

**RURAL FIRE DISTRICT #1 FUND**

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

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

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Taxes	\$ 88,131	\$ 81,365	\$ 81,214	\$ 151
Neighborhood revitalization rebate	(201)	(66)	(131)	65
Other	200	-	-	-
Total receipts	<u>88,130</u>	<u>81,299</u>	<u>\$ 81,083</u>	<u>\$ 216</u>
Expenditures:				
Transfer to related municipal entity	<u>84,300</u>	<u>84,300</u>	<u>\$ 84,300</u>	<u>\$ -</u>
Receipts over (under) expenditures	3,830	(3,001)		
Unencumbered cash, beginning of year	<u>4,038</u>	<u>7,868</u>	<u>\$ 3,217</u>	<u>\$ 4,651</u>
Unencumbered cash, end of year	<u>\$ 7,868</u>	<u>\$ 4,867</u>		

See Independent Auditor's Report.

**CLARK COUNTY, KANSAS**

**RURAL FIRE DISTRICT #2 FUND**

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

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

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Taxes	\$ 43,922	\$ 41,643	\$ 40,140	\$ 1,503
Neighborhood revitalization rebate	(143)	(439)	(829)	390
Other	99	-	-	-
Total receipts	<u>43,878</u>	<u>41,204</u>	<u>\$ 39,311</u>	<u>\$ 1,893</u>
Expenditures:				
Transfer to related municipal entity	<u>41,500</u>	<u>44,123</u>	<u>\$ 41,500</u>	<u>\$ (2,623)</u>
Receipts over (under) expenditures	2,378	(2,919)		
Unencumbered cash, beginning of year	<u>3,116</u>	<u>5,494</u>	<u>\$ 2,189</u>	<u>\$ 3,305</u>
Unencumbered cash, end of year	<u>\$ 5,494</u>	<u>\$ 2,575</u>		

See Independent Auditor's Report.

**CLARK COUNTY, KANSAS**

**RURAL FIRE DISTRICT #3 FUND**

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

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

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Taxes	\$ 1,228	\$ 1,116	<u>\$ 1,101</u>	<u>\$ 15</u>
Expenditures:				
Public safety:				
Appropriations	<u>1,300</u>	<u>1,308</u>	<u>\$ 1,300</u>	<u>\$ (8)</u>
Receipts over (under) expenditures	(72)	(192)		
Unencumbered cash, beginning of year	<u>340</u>	<u>268</u>	<u>\$ 199</u>	<u>\$ 69</u>
Unencumbered cash, end of year	<u>\$ 268</u>	<u>\$ 76</u>		

See Independent Auditor's Report.



**CLARK COUNTY, KANSAS**  
**NON-BUDGETED SPECIAL PURPOSE FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**

For the Year Ended December 31, 2018

	Special vehicle	Treasurer's equipment reserve	Diversion fee	P.A.T.F.	Special prosecutor's trust	Special law enforcement trust
<b>Receipts:</b>						
State and federal aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, fees and permits	19,482	-	2,518	416	-	-
Fines and forfeitures	-	-	-	-	85,712	713,749
Other	-	-	-	-	-	225
Operating transfers	-	-	-	-	-	-
<b>Total receipts</b>	<u>19,482</u>	<u>-</u>	<u>2,518</u>	<u>416</u>	<u>85,712</u>	<u>713,974</u>
<b>Expenditures:</b>						
General government	9,081	-	-	208	-	-
Public safety	-	-	-	-	179,783	784,110
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Operating transfers	11,273	-	-	-	-	-
<b>Total expenditures</b>	<u>20,354</u>	<u>-</u>	<u>-</u>	<u>208</u>	<u>179,783</u>	<u>784,110</u>
Receipts over (under) expenditures	(872)	-	2,518	208	(94,071)	(70,136)
Unencumbered cash, beginning of year	<u>11,273</u>	<u>6,000</u>	<u>16,674</u>	<u>5,109</u>	<u>336,721</u>	<u>1,194,586</u>
Unencumbered cash, end of year	<u>\$ 10,401</u>	<u>\$ 6,000</u>	<u>\$ 19,192</u>	<u>\$ 5,317</u>	<u>\$ 242,650</u>	<u>\$ 1,124,450</u>

<u>Special concealed carry license</u>	<u>DOJ asset forfeiture</u>	<u>Equipment reserve</u>	<u>Capital improvement</u>	<u>Special parks and recreation</u>	<u>Bioterrorism grant</u>	<u>Register of Deeds technology</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,102	\$ -
227	-	-	-	-	-	4,111
-	-	-	-	-	-	-
-	-	275,523	542,488	-	-	-
<u>227</u>	<u>-</u>	<u>275,523</u>	<u>542,488</u>	<u>-</u>	<u>8,102</u>	<u>4,111</u>
-	-	5,989	384,564	-	-	336
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	9,223	-
<u>-</u>	<u>-</u>	<u>5,989</u>	<u>384,564</u>	<u>-</u>	<u>9,223</u>	<u>336</u>
227	-	269,534	157,924	-	(1,121)	3,775
<u>4,600</u>	<u>34,106</u>	<u>609,773</u>	<u>562,414</u>	<u>237</u>	<u>2,278</u>	<u>24,153</u>
<u>\$ 4,827</u>	<u>\$ 34,106</u>	<u>\$ 879,307</u>	<u>\$ 720,338</u>	<u>\$ 237</u>	<u>\$ 1,157</u>	<u>\$ 27,928</u>

CLARK COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the Year Ended December 31, 2018

	<u>Treasurer's technology</u>	<u>Clerk's technology</u>	<u>Special machinery</u>	<u>Ambulance capital outlay</u>	<u>Registered offenders</u>	<u>Total</u>
Receipts:						
State and federal aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,102
Licenses, fees and permits	1,028	1,028	-	-	-	28,810
Fines and forfeitures	-	-	-	-	-	799,461
Other	-	-	-	10,742	580	11,547
Operating transfers	-	-	-	-	-	818,011
<b>Total receipts</b>	<b>1,028</b>	<b>1,028</b>	<b>-</b>	<b>10,742</b>	<b>580</b>	<b>1,665,931</b>
Expenditures:						
General government	-	-	-	-	-	400,178
Public safety	-	-	-	-	-	963,893
Highways and streets	-	-	140,440	-	-	140,440
Health and welfare	-	-	-	38,489	-	47,712
Operating transfers	-	-	-	-	-	11,273
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>140,440</b>	<b>38,489</b>	<b>-</b>	<b>1,563,496</b>
Receipts over (under) expenditures	1,028	1,028	(140,440)	(27,747)	580	102,435
Unencumbered cash, beginning of year	3,690	3,690	363,357	38,618	40	3,217,319
Unencumbered cash, end of year	\$ 4,718	\$ 4,718	\$ 222,917	\$ 10,871	\$ 620	\$ 3,319,754

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the Year Ended December 31, 2018

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County Clerk	\$ -	\$ 2,936	\$ 2,936	\$ -
Register of Deeds	-	40,719	40,719	-
District court	2,042	118,418	116,058	4,402
Law library	1,553	2,284	2,100	1,737
Sheriff	-	67,676	67,676	-
Tax collections	5,915,974	10,744,187	11,084,264	5,575,897
Tax accounts	40,892	6,026,026	6,020,984	45,934
Motor vehicle fees and sales tax collections	6,208	271,716	274,585	3,339
Drivers license fees	1,151	5,444	5,373	1,222
Fish and game licenses and hatchery fees	1	-	-	1
Clark County 2007 NRP	-	80,580	80,580	-
Seized drug funds	813,578	1,376,033	1,005,322	1,184,289
Total	<u>\$ 6,781,399</u>	<u>\$ 18,736,019</u>	<u>\$ 18,700,597</u>	<u>\$ 6,816,821</u>

See Independent Auditor's Report.