

KINGMAN COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2018

KINGMAN COUNTY, KANSAS
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 For the Year Ended December 31, 2018

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Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the County Commission
Kingman County, Kansas
Kingman, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Kingman County, Kansas**, as of and for the year ended December 31, 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 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Kingman 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 1.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Kingman County, Kansas** as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated June 25, 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 web site 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 1.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

July 1, 2019

KINGMAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 1,497,549	-	3,873,015	3,996,545	1,374,019	234,470	1,608,489
Special Purpose Funds							
Road and Bridge Fund	51,216	-	1,883,833	1,891,984	43,065	85,255	128,320
Special Bridge Fund	274,575	-	146,264	388,640	32,199	54,056	86,255
Public Health Fund	25,546	-	430,379	366,693	89,232	19,002	108,234
Activity Center Maintenance Fund	26,141	-	129,727	110,394	45,474	6,304	51,778
Extension Council Fund	-	-	181,539	181,539	-	-	-
County Appraiser Fund	73,529	-	166,948	186,341	54,136	10,931	65,067
Noxious Weed Fund	47,182	-	185,162	168,325	64,019	6,653	70,672
Council on Aging Fund	-	-	152,137	152,137	-	-	-
Ambulance Fund	11,808	-	196,855	201,000	7,663	-	7,663
Mental Health Fund	-	-	59,689	59,689	-	-	-
Intellectual Disability Fund	8,502	-	53,061	61,563	-	-	-
Employee Benefits Fund	408,177	-	2,135,826	2,083,788	460,215	3	460,218
Special Parks and Recreation Fund	2,998	-	-	-	2,998	-	2,998
Special Alcohol and Drug Program Fund	12,491	-	6,117	-	18,608	-	18,608
Emergency Telephone Services (911) Fund	126,956	-	55,702	75,956	106,702	21	106,723
Special Machinery Fund	210,872	-	86,333	136,573	160,632	-	160,632
Special Highway Improvement Fund	547,910	-	259,001	91,044	715,867	9,048	724,915
Register of Deeds Technology Fund	51,935	5,773	10,606	5,363	62,951	5,177	68,128
County Clerk Technology Fund	11,425	-	2,650	7,792	6,283	-	6,283
Treasurer Technology Fund	11,425	-	2,650	4,676	9,399	-	9,399
County Wide .075% Sales Tax Fund	601,782	-	829,726	800,517	630,991	684,097	1,315,088
Capital Improvement Reserve Fund	3,524,183	-	1,100,000	57,945	4,566,238	57,945	4,624,183
Capital Equipment Reserve Fund	342,696	-	47,614	43,302	347,008	-	347,008
Activity Center Roof Replacement Fund	9,928	-	-	-	9,928	-	9,928
Bond and Interest Funds							
Bond and Interest Fund	21,336	-	278,403	294,910	4,829	-	4,829
Capital Project Fund							
Capital Project - 2016 Bridge Fund	363,933	20,151	-	-	384,084	-	384,084
Trust Funds							
Special Motor Vehicle Fund	-	-	92,659	92,659	-	3,406	3,406
Prosecutor Training Assistance Fund	12,444	-	3,177	3,796	11,825	831	12,656
Total Primary Government	8,276,539	25,924	12,369,073	11,463,171	9,208,365	1,177,199	10,385,564
Related Municipal Entity							
Extension Council	150,324	-	223,897	195,405	178,816	-	178,816
Total Reporting Entity (Excluding Distributable and Agency Funds)	\$ 8,426,863	25,924	12,592,970	11,658,576	9,387,181	1,177,199	10,564,380

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

KINGMAN COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2018

Composition of Cash	
Checking Accounts	\$ 19,514,699
Cash on Hand	1,937
Certificates of Deposit	<u>2,131,203</u>
Total Primary Government	21,647,839
Kingman County Extension Council	<u>178,816</u>
Total Cash	21,826,655
Distributable Funds per Schedule 3-1	(11,034,457)
Agency Funds Per Schedule 3-2	<u>(227,818)</u>
Total Reporting Entity (Excluding Distributable and Agency Funds)	\$ <u>10,564,380</u>

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

KINGMAN COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Use of Estimates

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

Financial Reporting Entity

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

Kingman County Extension Council

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

Kingman County, Kansas Public Building Commission (PBC)

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

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

Basis of Presentation – Fund Accounting

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

KINGMAN COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

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.

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

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

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

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

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

Basis of Accounting

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

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

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

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

KINGMAN COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

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

Property Tax Calendar

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

Restricted Assets

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

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year. The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of

KINGMAN COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Special Machinery Fund, Special Highway Improvement Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, County Wide .075% Sales Tax Fund, Capital Improvement Reserve Fund, Capital Equipment Reserve Fund and Activity Center Roof Replacement Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

Concentration of Credit Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2018.

KINGMAN COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

At December 31, 2018, the County's carrying amount of deposits was \$21,647,839 and the bank balance was \$21,747,639. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$951,203 was covered by federal depository insurance and \$20,796,437 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2018, the Extension Council's carrying amount of deposits was \$178,816 and the bank balance was \$187,957. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, all was covered by federal depository insurance.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2018.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Kingman County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2018 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	\$ 1,100,000
General Fund	Capital Equipment Reserve Fund	K.S.A. 19-119	47,614
Special Motor Vehicle Fund	General Fund	K.S.A 8-145	3,790
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	254,446
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	84,815
Diversion Fund	General Fund	Commission Approved	67,851
Special Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	4,555
Special Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	1,518

NOTE 5 – CAPITAL PROJECTS

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

	Project Authorization	Cash Disbursement and Accounts Payable to Date	Amount Encumbered at 12/31/2018	Cumulative Expenditures to Date
Smoots Creek Bridge	\$ 2,086,358	2,066,207	-	2,066,207

The total amount authorized for the Smoots Creek Bridge project was \$2,086,358. The expenditures (including encumbrances) recorded in the financial statements in the Capital Project Fund have been \$2,066,207 cumulatively from 2016 through 2018, including \$177,599 of pre-bond expenditures. The excess will be applied to another approved bridge project.

KINGMAN COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

NOTE 6 – LITIGATION

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

NOTE 7 – RISK MANAGEMENT

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

NOTE 8 – GRANTS AND SHARED REVENUES

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

NOTE 9 – DEFERRED COMPENSATION PLAN

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

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

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

Contributions

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

KINGMAN COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$233,107 for the year ended December 31, 2018.

Contributions to the pension plan from the Extension Council were \$1,819 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 \$2,198,397. 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.

At December 31, 2018, Kingman County Extension Council's proportionate share of the collective net pension liability reported by KPERS was \$16,126. 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 Extension Council's proportion of the net pension liability was based on the ratio of the Extension Council's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

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

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

As provided by K.S.A. 74-497, 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.

KINGMAN COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

NOTE 12 – COMPENSATED ABSENCES

Vacation

Vacation is granted for all regular full-time employees. A minimum of 10 days and a maximum of 20 days vacation are granted based on years of employment. At any given time, the maximum amount of vacation that may be accumulated shall be the number of hours that an employee has earned during the immediately preceding 12 months. An employee must use the vacation earned each year, may donate the time to the shared leave time account, or with prior approval of both the Payroll Clerk and the employee's department head, may carry over up to 5 days into the new year for a period of up to 30 calendar days. Upon termination, employees shall be paid for all accumulated vacation. The potential liability for vacation at December 31, 2018 was \$64,747. This is reflected in the financial statement.

Sick Leave

Sick leave is granted at the rate of eight hours each month for all regular full-time employees. Sick leave benefits will be allowed to accumulate up to a maximum of 960 hours. Any employee accruing sick leave in excess of 960 hours will receive pay in December of each year for one-half of any additional sick leave. Accumulated sick leave shall not be paid upon termination of employment, with the exception of retirement, when the employee shall be paid up to 184 hours. The potential liability for sick leave at December 31, 2018 was \$285,461. After applying the 184 hour limit, the calculated liability is \$116,909. This is not reflected in the financial statement.

NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Kingman County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated total current cost of the landfill closure and post-closure care cost of \$124,112 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2018.

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

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

NOTE 14 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded available monies in the Payroll Clearing Fund by \$3,521, which is in violation of K.S.A. 10-1113.

Bond payments were not received 20 days before the payment was due, which is in violation of K.S.A. 10-130.

NOTE 15 – CONDUIT DEBT

On October 26, 2009, **Kingman County, Kansas** passed Resolution 2009-82 to authorize the issuance of industrial revenue bonds not to exceed \$5.1 million to promote, stimulate and develop the general economic welfare and prosperity of the County. The bonds shall not be general obligations of or

KINGMAN COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

constitute a pledge of faith and credit of the County and the bonds shall not be payable in any manner from tax revenues. The outstanding balance of the bonds on December 31, 2018 was unavailable.

NOTE 16 – LONG-TERM DEBT

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

General Obligation Bonds

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

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

Lease Obligations

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

KINGMAN COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2015	2-2.55%	04/30/15	\$ 1,765,000	10/1/30	\$ 1,490,000	-	(100,000)	1,390,000	31,903
Series 2016	2-3.10%	12/08/16	2,500,000	10/1/36	2,500,000	-	(45,000)	2,455,000	118,007
Capital Leases									
3 - 2016 Ford Explorers and 2015 Ford F-2011 JD Dozer	2.50%	10/23/15	73,231	11/1/18	20,872	-	(20,872)	-	239
	2.65%	03/06/17	132,500	3/6/21	106,056	-	(29,779)	76,277	5,195
4 - 2019 Ford Explorers	3.75%	11/19/18	104,476	11/30/21	-	104,476	(2,696)	101,780	380
Total Contractual Indebtedness					\$ 4,116,928	104,476	(198,347)	4,023,057	155,724

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

	YEAR								Total
	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034-2036	
Principal									
GO Bonds	\$ 210,000	215,000	225,000	220,000	230,000	1,245,000	1,005,000	495,000	3,845,000
Capital Leases	67,006	69,198	41,853	-	-	-	-	-	178,057
Total Principal	277,006	284,198	266,853	220,000	230,000	1,245,000	1,005,000	495,000	4,023,057
Interest									
GO Bonds	94,060	89,860	85,560	81,060	76,661	309,113	154,573	31,000	921,887
Capital Leases	4,884	2,642	664	-	-	-	-	-	8,190
Total Interest	98,944	92,502	86,224	81,060	76,661	309,113	154,573	31,000	930,077
Total Principal and Interest	\$ 375,950	376,700	353,077	301,060	306,661	1,554,113	1,159,573	526,000	4,953,134

KINGMAN COUNTY, KANSAS

Regulatory-Required Supplementary Information

KINGMAN COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund	\$ 4,343,952	-	4,343,952	3,996,545	(347,407)
Special Purpose Funds					
Road and Bridge Fund	1,891,984	-	1,891,984	1,891,984	-
Special Bridge Fund	389,000	-	389,000	388,640	(360)
Public Health Fund	397,202	-	397,202	366,693	(30,509)
Activity Center Maintenance Fund	130,400	-	130,400	110,394	(20,006)
Extension Council Fund	184,313	-	184,313	181,539	(2,774)
County Appraiser Fund	197,951	-	197,951	186,341	(11,610)
Noxious Weed Fund	192,061	-	192,061	168,325	(23,736)
Council on Aging Fund	154,723	-	154,723	152,137	(2,586)
Ambulance Fund	201,000	-	201,000	201,000	-
Mental Health Fund	68,000	-	68,000	59,689	(8,311)
Intellectual Disability Fund	68,525	-	68,525	61,563	(6,962)
Employee Benefits Fund	2,353,000	-	2,353,000	2,083,788	(269,212)
Special Parks and Recreation Fund	7,103	-	7,103	-	(7,103)
Special Alcohol and Drug Program Fund	12,295	-	12,295	-	(12,295)
Emergency Telephone Services (911) Fund	182,855	-	182,855	75,956	(106,899)
Bond and Interest Funds					
Bond and Interest Fund	296,910	-	296,910	294,910	(2,000)

KINGMAN 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,230,132	1,933,843	1,967,633	(33,790)
Delinquent Tax	29,396	27,622	-	27,622
Vehicle Tax	245,175	248,312	114,949	133,363
Mineral Production Tax	19,435	25,008	10,000	15,008
Local Alcohol Liquor Tax	-	-	1,841	(1,841)
Neighborhood Revitalization Rebate	(51,892)	(102,425)	(74,375)	(28,050)
Total Taxes and Shared Revenues	<u>1,472,246</u>	<u>2,132,360</u>	<u>2,020,048</u>	<u>112,312</u>
Intergovernmental				
Federal Aid	3,468	15,463	-	15,463
State Aid	1,120	931	-	931
Total Intergovernmental	<u>4,588</u>	<u>16,394</u>	<u>-</u>	<u>16,394</u>
Licenses and Fees				
Construction Fees	2,032	1,500	-	1,500
Mortgage Registration Fees	29,024	12,332	40,000	(27,668)
County Officers' Fees	79,588	88,532	50,000	38,532
Total Licenses and Fees	<u>110,644</u>	<u>102,364</u>	<u>90,000</u>	<u>12,364</u>
Charges for Services				
Attorney and Docket Fees	25,549	27,962	20,000	7,962
Solid Waste Disposal Fees	70,634	58,440	50,000	8,440
Total Charges for Services	<u>96,183</u>	<u>86,402</u>	<u>70,000</u>	<u>16,402</u>
Use of Money and Property				
Interest on Investments	13,188	26,463	8,000	18,463
Interest on Delinquent Taxes	30,100	57,064	20,000	37,064
Total Use of Money and Property	<u>43,288</u>	<u>83,527</u>	<u>28,000</u>	<u>55,527</u>
Miscellaneous				
Reimbursed Expenses	178,670	187,014	150,000	37,014
Flat Ridge Pilot Fees	1,605,803	347,594	310,000	37,594
BP Pilot Fees	800,000	800,000	800,000	-
Zoning Fees	2,050	1,270	-	1,270
Transfers In	8,199	71,641	-	71,641
Miscellaneous	19,154	44,449	67,851	(23,402)
Total Miscellaneous	<u>2,613,876</u>	<u>1,451,968</u>	<u>1,327,851</u>	<u>124,117</u>
Total Receipts	<u>\$ 4,340,825</u>	<u>3,873,015</u>	<u>3,535,899</u>	<u>337,116</u>

KINGMAN 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
County Commission	\$ 65,855	63,577	69,100	(5,523)
County Clerk	121,897	122,702	135,745	(13,043)
County Treasurer	143,408	137,928	152,462	(14,534)
County Attorney	156,582	157,811	162,157	(4,346)
Register of Deeds	126,452	131,880	136,914	(5,034)
Sheriff	1,023,044	1,062,318	1,108,596	(46,278)
Courthouse General	463,715	516,207	723,304	(207,097)
Unified Court	105,068	114,994	115,000	(6)
County Coroner	9,548	10,074	10,000	74
Ambulance	-	20,535	20,535	-
Conservation District	25,000	25,000	25,000	-
Fair	11,500	11,500	11,500	-
Core Circles	-	10,000	-	10,000
Payments to Agencies	13,325	408	-	408
Human Resources	61,484	73,565	70,463	3,102
Emergency Management	55,958	30,886	60,476	(29,590)
Election	55,610	64,109	71,200	(7,091)
Economic Development	51,000	51,000	51,000	-
Solid Waste	110,374	76,175	121,500	(45,325)
Recycle Center	32,768	15,711	33,000	(17,289)
County Counselor	105,748	126,551	120,000	6,551
Juvenile Court Supervisor	15,000	-	-	-
Victim Wellness (Sexual Assault)	-	1,000	1,000	-
Student Loan Repayment Program	22,787	25,000	25,000	-
SPLEPG	18,000	-	-	-
Pilot Program	978,575	-	-	-
Transfers Out	1,052,780	1,147,614	1,120,000	27,614
Total Expenditures	4,825,478	3,996,545	4,343,952	(347,407)
Receipts Over (Under) Expenditures	(484,653)	(123,530)		
Unencumbered Cash - Beginning	1,982,202	1,497,549		
Unencumbered Cash - Ending	\$ 1,497,549	1,374,019		

KINGMAN 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
County Commission				
Personal Services	\$ 61,845	59,400	53,200	6,200
Contractual Services	3,993	3,822	8,400	(4,578)
Commodities	17	355	5,000	(4,645)
Capital Outlay	-	-	2,500	(2,500)
Department Total	<u>65,855</u>	<u>63,577</u>	<u>69,100</u>	<u>(5,523)</u>
County Clerk				
Personal Services	113,989	117,313	124,845	(7,532)
Contractual Services	3,962	3,322	7,500	(4,178)
Commodities	2,924	2,067	3,400	(1,333)
Capital Outlay	1,022	-	-	-
Department Total	<u>121,897</u>	<u>122,702</u>	<u>135,745</u>	<u>(13,043)</u>
County Treasurer				
Personal Services	116,113	113,648	117,562	(3,914)
Contractual Services	25,301	22,393	25,000	(2,607)
Commodities	1,994	1,800	7,500	(5,700)
Capital Outlay	-	87	2,400	(2,313)
Department Total	<u>143,408</u>	<u>137,928</u>	<u>152,462</u>	<u>(14,534)</u>
County Attorney				
Personal Services	139,493	140,585	140,507	78
Contractual Services	15,014	15,091	17,650	(2,559)
Commodities	2,075	2,135	3,000	(865)
Capital Outlay	-	-	1,000	(1,000)
Department Total	<u>156,582</u>	<u>157,811</u>	<u>162,157</u>	<u>(4,346)</u>
Register of Deeds				
Personal Services	113,702	113,623	121,914	(8,291)
Contractual Services	8,047	5,879	7,000	(1,121)
Commodities	877	2,087	6,000	(3,913)
Capital Outlay	3,826	10,291	2,000	8,291
Department Total	<u>126,452</u>	<u>131,880</u>	<u>136,914</u>	<u>(5,034)</u>
Sheriff				
Personal Services	772,622	797,082	873,596	(76,514)
Contractual Services	157,711	182,382	135,000	47,382
Commodities	42,980	51,059	40,000	11,059
Capital Outlay	49,731	31,795	60,000	(28,205)
Department Total	<u>\$ 1,023,044</u>	<u>1,062,318</u>	<u>1,108,596</u>	<u>(46,278)</u>

KINGMAN 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Courthouse General				
Personal Services	\$ 139,311	89,422	172,754	(83,332)
Contractual Services	301,725	402,735	463,350	(60,615)
Commodities	20,065	19,030	35,700	(16,670)
Capital Outlay	2,614	5,020	51,500	(46,480)
Department Total	<u>463,715</u>	<u>516,207</u>	<u>723,304</u>	<u>(207,097)</u>
Unified Court				
Contractual Services	74,839	104,085	101,900	2,185
Commodities	7,460	4,818	6,600	(1,782)
Capital Outlay	22,769	6,091	6,500	(409)
Department Total	<u>105,068</u>	<u>114,994</u>	<u>115,000</u>	<u>(6)</u>
Other				
County Coroner	9,548	10,074	10,000	74
Ambulance	-	20,535	20,535	-
Conservation District	25,000	25,000	25,000	-
Fair	11,500	11,500	11,500	-
Core Circles	-	10,000	-	10,000
Payments to Agencies	13,325	408	-	408
Human Resources	61,484	73,565	70,463	3,102
Emergency Management	55,958	30,886	60,476	(29,590)
Election	55,610	64,109	71,200	(7,091)
Economic Development	51,000	51,000	51,000	-
Solid Waste	110,374	76,175	121,500	(45,325)
Recycle Center	32,768	15,711	33,000	(17,289)
County Counselor	105,748	126,551	120,000	6,551
Juvenile Court Supervisor	15,000	-	-	-
Victim Wellness (Sexual Assault)	-	1,000	1,000	-
Student Loan Repayment Program	22,787	25,000	25,000	-
SCLEPG	18,000	-	-	-
Pilot Program	978,575	-	-	-
Transfers Out	1,052,780	1,147,614	1,120,000	27,614
Total Other	<u>2,619,457</u>	<u>1,689,128</u>	<u>1,740,674</u>	<u>(51,546)</u>
Total Expenditures	<u>\$ 4,825,478</u>	<u>3,996,545</u>	<u>4,343,952</u>	<u>(347,407)</u>

KINGMAN COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,324,886	1,320,941	1,344,115	(23,174)
Delinquent Tax	17,901	20,759	-	20,759
Vehicle Tax	131,120	137,202	123,801	13,401
Neighborhood Revitalization Rebate	(55,837)	(70,100)	(51,646)	(18,454)
Special Motor Fuels	463,502	468,531	475,714	(7,183)
Miscellaneous	21,931	6,500	-	6,500
Total Receipts	<u>1,903,503</u>	<u>1,883,833</u>	<u>1,891,984</u>	<u>(8,151)</u>
Expenditures				
Personal Services	578,607	591,286	617,536	(26,250)
Contractual Services	242,125	193,706	301,232	(107,526)
Commodities	663,135	674,355	819,956	(145,601)
Capital Outlay	61,492	93,376	153,260	(59,884)
Transfers Out	369,400	339,261	-	339,261
Total Expenditures	<u>1,914,759</u>	<u>1,891,984</u>	<u>1,891,984</u>	<u>-</u>
Receipts Over (Under) Expenditures	(11,256)	(8,151)		
Unencumbered Cash - Beginning	<u>62,472</u>	<u>51,216</u>		
Unencumbered Cash - Ending	<u>\$ 51,216</u>	<u>43,065</u>		

KINGMAN 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 366,333	118,492	120,654	(2,162)
Delinquent Tax	4,054	4,523	-	4,523
Vehicle Tax	27,655	29,590	34,226	(4,636)
Neighborhood Revitalization Rebate	(15,439)	(6,341)	(4,636)	(1,705)
Total Receipts	<u>382,603</u>	<u>146,264</u>	<u>150,244</u>	<u>(3,980)</u>
Expenditures				
Contractual Services	357,611	382,567	50,000	332,567
Commodities	5,317	-	39,000	(39,000)
Capital Outlay	-	-	300,000	(300,000)
Transfer Out	-	6,073	-	6,073
Total Expenditures	<u>362,928</u>	<u>388,640</u>	<u>389,000</u>	<u>(360)</u>
Receipts Over (Under) Expenditures	19,675	(242,376)		
Unencumbered Cash - Beginning	<u>254,900</u>	<u>274,575</u>		
Unencumbered Cash - Ending	\$ <u>274,575</u>	<u>32,199</u>		

KINGMAN COUNTY, KANSAS
Public Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 166,267	226,898	230,845	(3,947)
Delinquent Tax	1,756	2,595	-	2,595
Vehicle Tax	13,005	14,108	15,534	(1,426)
Neighborhood Revitalization Rebate	(7,007)	(12,028)	(9,177)	(2,851)
Federal Aid	33,072	32,953	40,000	(7,047)
State Aid	9,016	8,833	-	8,833
Charges for Services	155,395	157,020	120,000	37,020
Total Receipts	<u>371,504</u>	<u>430,379</u>	<u>397,202</u>	<u>33,177</u>
Expenditures				
Personal Services	228,283	219,254	235,127	(15,873)
Contractual Services	41,971	40,454	49,450	(8,996)
Commodities	92,887	106,985	112,625	(5,640)
Total Expenditures	<u>363,141</u>	<u>366,693</u>	<u>397,202</u>	<u>(30,509)</u>
Receipts Over (Under) Expenditures	8,363	63,686		
Unencumbered Cash - Beginning	<u>17,183</u>	<u>25,546</u>		
Unencumbered Cash - Ending	\$ <u>25,546</u>	<u>89,232</u>		

KINGMAN COUNTY, KANSAS
Activity Center Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 82,326	89,681	91,218	(1,537)
Delinquent Tax	1,163	1,296	-	1,296
Vehicle Tax	6,431	6,292	7,687	(1,395)
Neighborhood Revitalization Rebate	(3,470)	(4,758)	(3,505)	(1,253)
Charges for Services	34,535	37,216	35,000	2,216
Total Receipts	120,985	129,727	<u>130,400</u>	<u>(673)</u>
Expenditures				
Personal Services	48,651	49,266	57,400	(8,134)
Contractual Services	37,704	42,984	38,000	4,984
Commodities	11,550	17,495	25,000	(7,505)
Capital Outlay	4,835	649	10,000	(9,351)
Total Expenditures	102,740	110,394	<u>130,400</u>	<u>(20,006)</u>
Receipts Over (Under) Expenditures	18,245	19,333		
Unencumbered Cash - Beginning	7,896	26,141		
Unencumbered Cash - Ending	\$ <u>26,141</u>	<u>45,474</u>		

KINGMAN COUNTY, KANSAS
Extension Council 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 173,834	171,731	174,787	(3,056)
Delinquent Tax	2,162	2,636	-	2,636
Vehicle Tax	15,496	16,304	16,242	62
Neighborhood Revitalization Rebate	(7,308)	(9,132)	(6,716)	(2,416)
Total Receipts	184,184	181,539	<u>184,313</u>	<u>(2,774)</u>
Expenditures				
Appropriations	184,184	181,539	<u>184,313</u>	<u>(2,774)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

KINGMAN COUNTY, KANSAS
County Appraiser 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 133,073	147,382	150,002	(2,620)
Delinquent Tax	2,024	2,266	-	2,266
Vehicle Tax	16,586	17,395	12,428	4,967
Neighborhood Revitalization Rebate	(5,608)	(7,818)	(6,455)	(1,363)
Miscellaneous	6,243	7,723	-	7,723
Total Receipts	<u>152,318</u>	<u>166,948</u>	<u>155,975</u>	<u>10,973</u>
Expenditures				
Personal Services	90,573	87,505	112,451	(24,946)
Contractual Services	69,715	97,369	67,500	29,869
Commodities	6,815	1,467	15,500	(14,033)
Capital Outlay	45	-	2,500	(2,500)
Transfers Out	3,000	-	-	-
Total Expenditures	<u>170,148</u>	<u>186,341</u>	<u>197,951</u>	<u>(11,610)</u>
Receipts Over (Under) Expenditures	(17,830)	(19,393)		
Unencumbered Cash - Beginning	<u>91,359</u>	<u>73,529</u>		
Unencumbered Cash - Ending	\$ <u>73,529</u>	<u>54,136</u>		

KINGMAN COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 106,842	122,248	124,438	(2,190)
Delinquent Tax	1,299	1,707	-	1,707
Vehicle Tax	11,808	12,879	9,976	2,903
Neighborhood Revitalization Rebate	(4,503)	(6,484)	(4,781)	(1,703)
Sales of Chemicals	50,605	54,812	60,000	(5,188)
Reimbursements	1,701	-	-	-
Total Receipts	<u>167,752</u>	<u>185,162</u>	<u>189,633</u>	<u>(4,471)</u>
Expenditures				
Personal Services	70,339	72,689	81,383	(8,694)
Contractual Services	16,343	17,510	21,128	(3,618)
Commodities	61,966	78,105	89,550	(11,445)
Capital Outlay	763	21	-	21
Transfers Out	4,109	-	-	-
Total Expenditures	<u>153,520</u>	<u>168,325</u>	<u>192,061</u>	<u>(23,736)</u>
Receipts Over (Under) Expenditures	14,232	16,837		
Unencumbered Cash - Beginning	<u>32,950</u>	<u>47,182</u>		
Unencumbered Cash - Ending	\$ <u><u>47,182</u></u>	<u><u>64,019</u></u>		

KINGMAN COUNTY, KANSAS
Council on Aging 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 151,335	143,662	146,201	(2,539)
Delinquent Tax	1,856	2,263	-	2,263
Vehicle Tax	13,167	13,853	14,140	(287)
Neighborhood Revitalization Rebate	(6,362)	(7,641)	(5,618)	(2,023)
Total Receipts	159,996	152,137	<u>154,723</u>	<u>(2,586)</u>
Expenditures				
Appropriations	159,996	152,137	<u>154,723</u>	<u>(2,586)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

KINGMAN COUNTY, KANSAS
Ambulance 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 165,560	187,871	191,197	(3,326)
Delinquent Tax	2,110	2,617	-	2,617
Vehicle Tax	15,513	16,332	15,466	866
Neighborhood Revitalization Rebate	(6,977)	(9,965)	(7,347)	(2,618)
Total Receipts	176,206	196,855	<u>199,316</u>	<u>(2,461)</u>
Expenditures				
Appropriations	181,350	201,000	<u>201,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	(5,144)	(4,145)		
Unencumbered Cash - Beginning	16,952	11,808		
Unencumbered Cash - Ending	\$ <u>11,808</u>	<u>7,663</u>		

KINGMAN COUNTY, KANSAS
Mental Health Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 58,516	55,744	56,718	(974)
Delinquent Tax	765	900	-	900
Vehicle Tax	5,703	6,010	5,461	549
Other	-	-	8,000	(8,000)
Neighborhood Revitalization Rebate	(2,460)	(2,965)	(2,179)	(786)
Total Receipts	62,524	59,689	<u>68,000</u>	<u>(8,311)</u>
Expenditures				
Appropriations	62,524	59,689	<u>68,000</u>	<u>(8,311)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

KINGMAN COUNTY, KANSAS
Intellectual Disability 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 72,943	48,406	49,252	(846)
Delinquent Tax	804	988	-	988
Vehicle Tax	5,822	6,249	6,815	(566)
Other	-	-	8,000	(8,000)
Neighborhood Revitalization Rebate	(3,067)	(2,582)	(1,892)	(690)
Total Receipts	76,502	53,061	<u>62,175</u>	<u>(9,114)</u>
Expenditures				
Appropriations	68,000	61,563	<u>68,525</u>	<u>(6,962)</u>
Receipts Over (Under) Expenditures	8,502	(8,502)		
Unencumbered Cash - Beginning	-	8,502		
Unencumbered Cash - Ending	\$ <u>8,502</u>	<u>-</u>		

KINGMAN 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 2,191,536	2,002,850	2,038,006	(35,156)
Delinquent Tax	22,855	31,225	-	31,225
Vehicle Tax	178,262	193,658	204,791	(11,133)
Neighborhood Revitalization Rebate	(92,362)	(106,327)	(78,308)	(28,019)
Miscellaneous	13,317	14,420	-	14,420
Total Receipts	<u>2,313,608</u>	<u>2,135,826</u>	<u>2,164,489</u>	<u>(28,663)</u>
Expenditures				
Health Insurance	1,486,456	1,471,021	1,667,000	(195,979)
Other Insurance	63,797	63,010	76,000	(12,990)
Social Security	210,103	207,089	225,000	(17,911)
Retirement	246,973	260,891	275,000	(14,109)
Workmen's Compensation	60,850	79,616	100,000	(20,384)
Unemployment Tax	12,860	2,161	10,000	(7,839)
Total Expenditures	<u>2,081,039</u>	<u>2,083,788</u>	<u>2,353,000</u>	<u>(269,212)</u>
Receipts Over (Under) Expenditures	232,569	52,038		
Unencumbered Cash - Beginning	<u>175,608</u>	<u>408,177</u>		
Unencumbered Cash - Ending	<u>\$ 408,177</u>	<u>460,215</u>		

KINGMAN COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Local Alcohol Liquor Tax	\$ -	-	<u>1,841</u>	<u>(1,841)</u>
Expenditures				
Appropriations	-	-	<u>7,103</u>	<u>(7,103)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	<u>2,998</u>	<u>2,998</u>		
Unencumbered Cash - Ending	<u>\$ 2,998</u>	<u>2,998</u>		

KINGMAN COUNTY, KANSAS
Special Alcohol and Drug Program Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Local Alcohol Liquor Tax	\$ 10,929	6,117	<u>3,682</u>	<u>2,435</u>
Expenditures				
Contractual Services	<u>5,688</u>	<u>-</u>	<u>12,295</u>	<u>(12,295)</u>
Receipts Over (Under) Expenditures	5,241	6,117		
Unencumbered Cash - Beginning	<u>7,250</u>	<u>12,491</u>		
Unencumbered Cash - Ending	\$ <u>12,491</u>	<u>18,608</u>		

KINGMAN COUNTY, KANSAS
Emergency Telephone Services (911) Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
911 Telephone Tax	\$ 56,139	55,702	95,000	(39,298)
Transfers In	13,620	-	-	-
Total Receipts	<u>69,759</u>	<u>55,702</u>	<u>95,000</u>	<u>(39,298)</u>
Expenditures				
Contractual Services	57,097	75,702	40,000	35,702
Commodities	10,436	254	2,500	(2,246)
Capital Outlay	7,860	-	140,355	(140,355)
Total Expenditures	<u>75,393</u>	<u>75,956</u>	<u>182,855</u>	<u>(106,899)</u>
Receipts Over (Under) Expenditures	(5,634)	(20,254)		
Unencumbered Cash - Beginning	130,355	126,956		
Prior Year Cancelled Encumbrances	<u>2,235</u>	<u>-</u>		
Unencumbered Cash - Ending	\$ <u>126,956</u>	<u>106,702</u>		

KINGMAN COUNTY, KANSAS
Special Machinery Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 92,350	86,333
Expenditures		
Capital Outlay	500	136,573
Receipts Over (Under) Expenditures	91,850	(50,240)
Unencumbered Cash - Beginning	119,022	210,872
Unencumbered Cash - Ending	\$ <u>210,872</u>	<u>160,632</u>

KINGMAN COUNTY, KANSAS
Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 277,050	259,001
Expenditures		
Capital Outlay	225,000	91,044
Receipts Over (Under) Expenditures	52,050	167,957
Unencumbered Cash - Beginning	495,860	547,910
Unencumbered Cash - Ending	\$ <u>547,910</u>	<u>715,867</u>

KINGMAN COUNTY, KANSAS
Register of Deeds Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Technology Fees	\$ 12,482	10,600
Interest	8	6
Total Receipts	<u>12,490</u>	<u>10,606</u>
Expenditures		
Personal Services	3,798	-
Contractual Services	2,101	186
Capital Outlay	28,845	5,177
Total Expenditures	<u>34,744</u>	<u>5,363</u>
Receipts Over (Under) Expenditures	(22,254)	5,243
Unencumbered Cash - Beginning	74,189	51,935
Prior Year Cancelled Encumbrance	-	5,773
Unencumbered Cash - Ending	<u>\$ 51,935</u>	<u>62,951</u>

KINGMAN COUNTY, KANSAS
County Clerk Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Technology Fees	\$ 3,121	2,650
Expenditures		
Capital Outlay	<u>-</u>	<u>7,792</u>
Receipts Over (Under) Expenditures	3,121	(5,142)
Unencumbered Cash - Beginning	<u>8,304</u>	<u>11,425</u>
Unencumbered Cash - Ending	\$ <u><u>11,425</u></u>	<u><u>6,283</u></u>

KINGMAN COUNTY, KANSAS
County Treasurer Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Technology Fees	\$ 3,121	2,650
Expenditures		
Capital Outlay	-	4,676
Receipts Over (Under) Expenditures	3,121	(2,026)
Unencumbered Cash - Beginning	8,304	11,425
Unencumbered Cash - Ending	\$ 11,425	9,399

KINGMAN COUNTY, KANSAS
County Wide .075% Sales Tax Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Sales and Compensating Use Tax	\$ 693,109	737,754
State Aid	110,283	91,972
Total Receipts	803,392	829,726
Expenditures		
Capital Outlay	1,008,467	800,517
Receipts Over (Under) Expenditures	(205,075)	29,209
Unencumbered Cash - Beginning	780,439	601,782
Prior Year Cancelled Encumbrances	26,418	-
Unencumbered Cash - Ending	\$ <u>601,782</u>	<u>630,991</u>

KINGMAN COUNTY, KANSAS
Capital Improvement Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 1,020,269	1,100,000
Expenditures		
Capital Outlay	4,109	57,945
Receipts Over (Under) Expenditures	1,016,160	1,042,055
Unencumbered Cash - Beginning	2,508,023	3,524,183
Unencumbered Cash - Ending	\$ <u>3,524,183</u>	<u>4,566,238</u>

KINGMAN COUNTY, KANSAS
Capital Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 26,000	47,614
Expenditures		
Capital Outlay	1,939	43,302
Receipts Over (Under) Expenditures	24,061	4,312
Unencumbered Cash - Beginning	318,635	342,696
Unencumbered Cash - Ending	\$ 342,696	347,008

KINGMAN COUNTY, KANSAS
Activity Center Roof Replacement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Contractual Services	24,220	-
Receipts Over (Under) Expenditures	(24,220)	-
Unencumbered Cash - Beginning	34,148	9,928
Unencumbered Cash - Ending	\$ 9,928	9,928

KINGMAN COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 96,143	285,204	290,187	(4,983)
Delinquent Tax	1,498	2,037	-	2,037
Vehicle Tax	6,255	6,257	8,980	(2,723)
Neighborhood Revitalization Rebate	(4,047)	(15,095)	(11,150)	(3,945)
Transfers In	9,981	-	-	-
Total Receipts	<u>109,830</u>	<u>278,403</u>	<u>288,017</u>	<u>(9,614)</u>
Expenditures				
Bond Principal	100,000	145,000	145,000	-
Bond Interest and Fees	33,903	149,910	149,910	-
Cash Basis Reserve	-	-	2,000	(2,000)
Total Expenditures	<u>133,903</u>	<u>294,910</u>	<u>296,910</u>	<u>(2,000)</u>
Receipts Over (Under) Expenditures	(24,073)	(16,507)		
Unencumbered Cash - Beginning	<u>45,409</u>	<u>21,336</u>		
Unencumbered Cash - Ending	\$ <u>21,336</u>	<u>4,829</u>		

KINGMAN COUNTY, KANSAS
Bond Compliance Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Transfers Out	3,000	-
Receipts Over (Under) Expenditures	(3,000)	-
Unencumbered Cash - Beginning	3,000	-
Unencumbered Cash - Ending	\$ -	-

KINGMAN COUNTY, KANSAS
Bond Issuance Cost Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Cost of Issuance	23,000	-
Transfers Out	6,981	-
Total Expenditures	<u>29,981</u>	<u>-</u>
Receipts Over (Under) Expenditures	(29,981)	-
Unencumbered Cash - Beginning	<u>29,981</u>	<u>-</u>
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>

KINGMAN COUNTY, KANSAS
Capital Project - 2016 Bridge Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Capital Outlay	1,908,760	-
Receipts Over (Under) Expenditures	(1,908,760)	-
Unencumbered Cash - Beginning	2,272,693	363,933
Prior Year Cancelled Encumbrance	-	20,151
Unencumbered Cash - Ending	\$ <u>363,933</u>	<u>384,084</u>

KINGMAN COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 80,635	80,933
State Aid	700	525
Miscellaneous	12,470	11,201
Total Receipts	<u>93,805</u>	<u>92,659</u>
Expenditures		
Personal Services	75,095	77,588
Contractual Services	6,723	7,051
Commodities	3,788	3,085
Capital Outlay	-	1,145
Transfers Out	8,199	3,790
Total Expenditures	<u>93,805</u>	<u>92,659</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>

KINGMAN COUNTY, KANSAS
Prosecutor Training Assistance Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 2,737	3,177
Expenditures		
Personal Services	1,423	2,104
Contractual Services	1,205	1,692
Total Expenditures	2,628	3,796
Receipts Over (Under) Expenditures	109	(619)
Unencumbered Cash - Beginning	12,335	12,444
Unencumbered Cash - Ending	\$ 12,444	11,825

KINGMAN COUNTY, KANSAS
Extension Council
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
County Appropriations	\$ 184,184	181,539
KSU Salary Participation	36,952	35,152
Educational Services	7,060	6,720
Interest and Miscellaneous Income	733	486
Total Receipts	<u>228,929</u>	<u>223,897</u>
Expenditures		
Audit, Printing, and Treasury Bond	2,917	1,748
Telephone	3,861	5,311
Postage and Supplies	1,623	4,251
Equipment	3,226	19,934
Miscellaneous	5,814	6,735
Transportation	2,726	2,861
Subsistence	687	285
Salaries	123,766	125,028
Social Security and Retirement	19,124	20,919
Non Appropriated Funds	7,100	8,333
Total Expenditures	<u>170,844</u>	<u>195,405</u>
Receipts Over (Under) Expenditures	58,085	28,492
Unencumbered Cash - Beginning	<u>92,239</u>	<u>150,324</u>
Unencumbered Cash - Ending	<u>\$ 150,324</u>	<u>178,816</u>

KINGMAN COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 10,467,165	16,734,651	16,564,344	10,637,472
Motor Vehicle 16/20M Tax	75,736	94,910	109,034	61,612
RV Tax	4,033	273,196	273,980	3,249
Advanced/Escrow Taxes	1,168	6,216	5,948	1,436
Clearing Fund	-	12,593	12,593	-
Delinquent Real Estate Tax	45,101	252,134	234,038	63,197
Delinquent Personal Property Tax	3,872	34,346	36,982	1,236
Delinquent 16/20M Tax	567	6,236	6,277	526
Other Taxes	-	179,832	179,832	-
Motor Vehicle Registration	250,663	1,414,575	1,421,431	243,807
Excise Tax	64	65	89	40
Antique Vehicle	2,484	16,266	16,788	1,962
Total Distributable Funds	10,850,853	19,025,020	18,861,336	11,014,537
State Funds				
State Drivers Licenses	-	51,036	51,036	-
State Educational Fund	-	111,763	111,763	-
State Institutions Building Tax	-	55,881	55,881	-
Combined Motor Vehicle Sales Tax	27,794	433,192	448,590	12,396
Games Licenses	-	11,406	11,406	-
Total State Funds	27,794	663,278	678,676	12,396
Subdivision Funds				
Cemetery Districts	(38)	47,990	47,952	-
Cities	(249)	1,737,371	1,737,122	-
Hospital Districts	-	65,174	65,174	-
School Districts	(745)	5,386,712	5,378,443	7,524
Townships	(494)	2,196,567	2,196,073	-
Regional Library	(13)	97,837	97,824	-
Fire Districts	-	14,416	14,416	-
Total Subdivision Funds	(1,539)	9,546,067	9,537,004	7,524
Total	\$ 10,877,108	29,234,365	29,077,016	11,034,457

KINGMAN 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
Agency Funds				
Payroll Clearing	\$ (4,367)	62,571	61,725	(3,521)
Game Licenses	-	11,406	11,406	-
District Court	13,077	825,803	789,583	49,297
Law Library	6,162	13,532	11,218	8,476
Special Prosecutor Trust	8,471	5,000	-	13,471
Diversion	149,322	25,505	67,851	106,976
Sheriff Equipment	32,548	14,569	7,263	39,854
Sheriff Drug Seizure	265	5,365	-	5,630
Sheriff Commissary	-	69,931	69,856	75
Stray Animal	7,100	628	193	7,535
Early Detection Works Grant	12	-	12	-
Beer License Stamp Fund	-	75	50	25
Total Agency Funds	\$ 212,590	1,034,385	1,019,157	227,818