

DONIPHAN COUNTY, KANSAS
REGULATORY BASIS FINANCIAL STATEMENTS
For the year ended December 31, 2019
And
INDEPENDENT AUDITOR'S REPORT

...KL...

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DONIPHAN COUNTY, KANSAS

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Karlin & Long, LLC
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Board of County Commissioners
Doniphan County, Kansas

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

Management's Responsibility for the Financial Statements

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 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 that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Doniphan 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 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 Doniphan County, Kansas as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Doniphan County, Kansas ("Municipality") as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming 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 and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for purposes of additional 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.

Karlin & Long, LLC

Karlin & Long, LLC
Certified Public Accountants

Lenexa, KS

December 29, 2020

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Financial Reporting Entity

Doniphan County, Kansas is a municipal corporation governed by a three member commission. This regulatory financial statement presents Doniphan County (the municipality) and its related municipal entities. The related municipal entities are included in the county's reporting entity because they were established to benefit the county and/or its constituents.

Component Unit that is Discretely Presented

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 seven-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. The County appropriated \$126,546 to the Extension Council in 2019. Complete financial statements for the Extension Council may be obtained at the Doniphan County Courthouse, Troy, Kansas.

Related Organizations

Organizations for which the County as primary government is accountable because it appoints a voting majority of the other organization's boards, but is not financially accountable, are related organizations. The following are related organizations of the County as defined above:

Fire Districts No. 1, No. 2, No. 3, No.4, and No.5

Fund Descriptions

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

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

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Fund Descriptions (continued)

Governmental Funds

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

Special Purpose Funds - Used to account for the proceeds of specific tax levies and other specific revenue sources (other than major capital projects 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 Projects Funds – Used to account for the debt proceed and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Proprietary Funds

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

Fiduciary Funds

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

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.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Statutory Basis of Accounting (continued)

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.

Reimbursed Expenses

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

Property Tax

The county clerk calculated the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to, and prepares tax statements for, the county treasurer who receives payment.

Taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and June 21st.

Taxes levied to finance the budget are made available to the county after January 1st and are distributed by the county treasurer per statutes. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

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:

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information (continued)

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 was a budget amendment to the Elderly Fund for the year under audit.

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 statements 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 the 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 lapse at year-end.

A legal operating budget is not required for capital projects funds and trust funds and certain special revenue funds.

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.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments

Compliance with County Resolutions

K.S.A. 19-229 as affirmed by AGO 99-18, gives the board of county commissioners exclusive control over all county expenditures.

Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the government. The statute requires banks eligible to hold the government's funds have a main or branch bank in the county in which the government 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 government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the government's investments 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 government has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

State statutes place no limit on the amount the government may invest in any one 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 government's deposits may not be returned to it. State statutes require the government'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%. All deposits were legally secured at December 31, 2018.

At December 31, 2019, the government's carrying amount of deposits was \$19,099,229 and the bank balance was \$19,571,539. The bank balance was held by five banks not resulting in a concentration of credit risk. Of the bank balance, \$1,250,000 was covered by federal depository insurance; \$18,321,539 was collateralized with securities held by the pledging financial institutions' agents in the government's name.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (Continued)

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the government 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.

NOTE 3 – Defined Benefit Pension Plan

General Information about the Plan

Plan Description – The County of Doniphan, 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 Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions – K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates depending on whether the employee is KPERS 1, KPERS2, 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 provisions Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on results of each annual actuarial valuation. Kansas sets a limitation on annual increases in the employer contributions rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from The County of Doniphan, Kansas were \$252,164 for the year ended December 31, 2019.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Defined Benefit Pension Plan (continued)

Net Pension Liability

At December 31, 2019, the County of Doniphan,, Kansas' proportionate share of the collective net pension liability reported by KPERS was \$1,919,962 the net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined was an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County of Doniphan, Kansas' proportion of the net pension liability was based on the ratio of The County of Doniphan, Kansas' contributions to KPERS, relative to the total employer and non-employer contributions to the Local subgroup within KPERS. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE 4 – Risk Management

The county is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the county carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

NOTE 5 – Stewardship, Compliance and Accountability

We noted a budget violation of Kansas Statutes in the Community Mental Health Fund for the period under examination.

NOTE 6 – Jointly Governed Organizations

The County, in conjunction with certain cities within Doniphan County, and the Doniphan County Chamber of Commerce created the Doniphan County Economic Development Commission. The County appoints one member to the commission's board of directors. The Commission is to provide economic development services to governments and businesses within the County. The transactions of the Commission are accounted for in an agency fund of the County. In March of 1998, the Highland Community College took over the routine operations of the Commission. It is the County's opinion that the Commission will not constitute a material financial burden to the County.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 7 – Solid Waste Transfer Station

The County entered into an agreement with Deffenbaugh Industries, Inc. (DII) on October 31, 1994 to construct a solid waste transfer station at the site of the landfill. The agreement allows DII to operate the transfer station for 20 years while paying the County a host fee. The county has the option to purchase the transfer station at five year intervals over that period with ownership passing to the County after 20 years has elapsed. The transfer station began operation in 1996.

NOTE 8 – Interfund Transactions

Operating Transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Road and Bridge	Equipment Reserve	K.S.A. 79-2934	\$ 150,000
Elderly Fund	Title IIIC-I	K.S.A. 12-1680	155,649
Elderly Fund	Title IIIC-II	K.S.A. 12-1680	101,593
Elderly Fund	Title IIIB	K.S.A. 12-1680	15,103
Heath Fund	Capital Improvement	K.S.A. 79-2934	4,500

NOTE 9 – Compensated Absences

City employees receive vacation and sick leave benefits. Vacations benefits accrue on a monthly basis and an annual carryover caps the number of days transferred from year to year. Upon termination, employees are compensated for any unused vacation leave. Sick leave accrues on a monthly basis up to a maximum. Upon termination, employees are not compensated for any unused sick leave. This amount has not been recorded in the financial statements due to its immaterial nature.

NOTE 10 – Other Post Employment Benefits

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

NOTES TO FINANCIAL STATEMENTS

NOTE 10 – Other Post Employment Benefits (continued)

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

NOTE 11 – Subsequent Events Review

Subsequent events for management's review have been evaluated through the date of the Auditor's Report. The date in the prior sentence is the date the financial statements were available to be issued.

NOTE 12 – Long Term Debt

The schedule of long term debt and current maturities for the next five years is detailed in the following schedule.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

Note 12- Long Term Debt

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Revenue Bonds										
None					\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Leases										
2015 Deere 770Gs (4)	2.50%	12/5/14	646,440	12/5/20	135,751		135,751		0	3,394
2017 Deere 672Gs (4)	2.75%	2/15/17	574,954	2/15/21	466,116		111,791	(135,751)	354,325	7,986
2018 Western Star 4700SF	3.30%	5/1/17	407,085	5/1/21	244,082		78,756	(111,791)	165,326	12,983
Total Long Term Debt					\$ 845,949	\$ 0	\$ 326,298	\$ (326,298)	\$ 519,651	\$ 24,363

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

Principal	2020	2021	2022	Total
General Obligation Bonds	\$	\$	\$	\$
Special Assessment Bonds				
Certificates of Participation				
Capital Leases	196,239	202,019	121,393	519,651
Revenue Bonds				
No-Fund Warrants				
Temporary Notes				
Total Principal	196,239	202,019	121,393	519,651
Interest				
General Obligation Bonds				
Special Assessment Bonds				
Certificates of Participation				
Capital Leases	15,279	9,418	3,381	28,078
Revenue Bonds				
No-Fund Warrants				
Temporary Notes				
Total Interest	15,279	9,418	3,381	28,078
Total Principal and Interest	\$ 211,518	\$ 211,437	\$ 124,774	\$ 547,729

Doniphan County, Kansas

Regulatory-Required

Supplementary Information

For the year ended December 31, 2019

DONIPHAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustments to Comply with Legal Max</u>	<u>Adjustments for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
Governmental Type Funds						
General	\$ 3,042,625	\$ 0	\$ 0	\$ 3,042,625	\$ 2,321,695	\$ (720,930)
Special Purpose Funds						
Road and Bridge Fund	3,405,227	0	0	3,405,227	2,882,096	(523,131)
Capital Improvement Fund	200,000	0	0	200,000	27,775	(172,225)
Employee Benefits Fund	868,024	0	0	868,024	538,429	(329,595)
Extension Council Fund	130,344	0	0	130,344	130,286	(58)
Community Mental Health Fund	28,993	0	0	28,993	29,372	379
Mental Health Workshop Fund	30,650	0	0	30,650	30,637	(13)
Conservation District Fund	33,939	0	0	33,939	31,789	(2,150)
Community College Fund	0	0	0	0	0	0
Appraiser's Costs Fund	299,138	0	0	299,138	235,969	(63,169)
Noxious Weed Fund	93,251	0	0	93,251	75,491	(17,760)
Noxious Weed Chemical Fund	106,049	0	0	106,049	37,356	(68,693)
Fair Fund	20,084	0	0	20,084	20,076	(8)
Economic Development Fund	115,622	0	0	115,622	72,786	(42,836)
Elderly Services Fund	323,782	0	0	323,782	293,547	(30,235)
Local Alcoholic Fund	5,000	0	0	5,000	3,000	(2,000)
Diversion Fund	60,111	0	0	60,111	2,195	(57,916)
Direct Election Fund	92,377	0	0	92,377	43,713	(48,664)
Bond and Interest						
Bond and Interest	5,170	0	0	5,170	0	(5,170)
Proprietary Type Funds:						
Enterprise Funds						
NEK Central Kitchen	440,878	0	0	440,878	220,995	(219,883)
Health Fund	1,017,774	0	0	1,017,774	644,340	(373,434)
Solid Waste Fund	15,000	0	0	15,000	9,586	(5,414)

DONIPHAN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

Schedule 2-1

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 2,039,047	\$ 2,004,461	\$ 34,586
Delinquent tax	16,876	0	16,876
Motor vehicle tax	135,606	132,573	3,033
Commercial vehicle tax	8,378	7,692	686
Watercraft tax		1,563	(1,563)
RV tax	2,811	2,713	98
16/20M vehicle tax		24,310	(24,310)
Gross earnings (intangible) tax	12,994	11,843	1,151
Official fees	127,932	140,000	(12,068)
Inmate fees	36,080		36,080
City contribution			0
Miscellaneous revenues	18,183	109,000	(90,817)
Use of property		5,000	(5,000)
Slider tax			0
Interest income	336,395	5,000	331,395
Operating transfers			0
Total Cash Receipts	<u>2,734,302</u>	<u>2,444,155</u>	<u>290,147</u>
EXPENDITURES			
County Clerk			
Salaries	147,403	165,000	(17,597)
Contractual	21,480	30,000	(8,520)
Commodities			0
Capital Outlay		2,000	(2,000)
County Commission			
Salaries	54,926	62,950	(8,024)
Contractual	4,784	10,000	(5,216)
Commodities	62		62
Capital Outlay			0
County Treasurer			
Salaries	164,356	191,750	(27,394)
Contractual	24,465	30,000	(5,535)
Commodities			0
Capital Outlay		4,000	(4,000)
District Court			
Salaries			0
Contractual	56,132	77,703	(21,571)
Commodities	11,500	4,316	7,184
Capital Outlay		500	(500)
911 Dispatch			
Salaries	189,839	218,400	(28,561)
Contractual	15,432	5,000	10,432
Commodities	1,179	6,050	(4,871)
Capital Outlay	3,000	38,000	(35,000)
Emergency Services			
Salaries	62,709	67,077	(4,368)
Contractual	3,577	10,549	(6,972)
Commodities		150	(150)
Capital Outlay		18,152	(18,152)

DONIPHAN COUNTY, KANSAS

Schedule 2-1

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance- Over (Under)
Law Enforcement			
Salaries	561,534	596,027	(34,493)
Contractual	245,190	300,000	(54,810)
Commodities	105,563	100,000	5,563
Capital Outlay	33,668	35,000	(1,332)
Register of Deeds			
Salaries	85,181	94,600	(9,419)
Contractual	36,613	41,000	(4,387)
Commodities			0
Capital Outlay			0
Road and Bridge			
Salaries	54,879	90,325	(35,446)
Contractual	3,551	2,000	1,551
Commodities	1,287	1,800	(513)
Capital Outlay		3,500	(3,500)
Courthouse - General			0
Salaries	61,632	64,580	(2,948)
Contractual	177,126	250,000	(72,874)
Commodities			0
Capital Outlay		116,000	(116,000)
Special MVT			
Salaries		65,000	(65,000)
Contractual		5,000	(5,000)
Commodities			0
Capital Outlay		2,000	(2,000)
County Attorney/Counselor			
Salaries	111,957	161,348	(49,391)
Contractual	11,000	4,000	7,000
Commodities	161	4,000	(3,839)
Capital Outlay		3,000	(3,000)
Health			
Salaries	600	600	0
Contractual	7,796	15,500	(7,704)
Commodities			0
Capital Outlay			0
Capital Outlay			0
Neighborhood revitalization	63,113	65,748	(2,635)
Contingency		80,000	(80,000)
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>2,321,695</u>	<u>\$ 3,042,625</u>	<u>\$ (720,930)</u>
Receipts Over (Under) Expenditures	412,607		
Unencumbered Cash, Beginning	1,574,436		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 1,987,043</u>		

DONIPHAN COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 2,169,871	\$ 2,137,315	\$ 32,556
Delinquent tax	18,708	0	18,708
Motor vehicle tax	126,556	123,211	3,345
Commercial vehicle tax	7,787	7,149	638
Watercraft tax		1,453	(1,453)
RV tax	2,616	2,521	95
16/20M vehicle tax		22,593	(22,593)
State aid/grants	411,286	400,000	11,286
Federal aid/grants			0
Miscellaneous revenues	152,794	5,000	147,794
Operating transfers		300,000	(300,000)
Total Cash Receipts	<u>2,889,618</u>	<u>2,999,242</u>	<u>(109,624)</u>
EXPENDITURES			
Personnel services	819,309	900,000	(80,691)
Contractual services	80,400	140,000	(59,600)
Commodities	310,531	400,000	(89,469)
Capital Outlay	1,454,560	1,754,122	(299,562)
Neighborhood revitalization	67,296	61,105	6,191
Contingency			0
Operating transfers	150,000	150,000	0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>2,882,096</u>	<u>\$ 3,405,227</u>	<u>\$ (523,131)</u>
Receipts Over (Under) Expenditures	7,522		
Unencumbered Cash, Beginning	1,075,879		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,083,401</u>		

DONIPHAN COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Miscellaneous revenues	\$ 47	\$ 25,500	\$ (25,453)
Operating transfers	<u>4,500</u>	<u>4,500</u>	<u>0</u>
Total Cash Receipts	<u>4,547</u>	<u>30,000</u>	<u>(25,453)</u>
EXPENDITURES			
Capital Improvements	27,775	100,000	(72,225)
Capital outlay		100,000	(100,000)
Operating transfers			0
Adjustment for qualifying budget credits			<u>0</u>
Total Expenditures	<u>27,775</u>	<u>\$ 200,000</u>	<u>\$ (172,225)</u>
Receipts Over (Under) Expenditures	(23,228)		
Unencumbered Cash, Beginning	253,227		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 229,999</u>		

DONIPHAN COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 547,018	\$ 539,711	\$ 7,307
Delinquent tax	3,778	0	3,778
Motor vehicle tax	36,949	36,344	605
Commercial vehicle tax	2,296	2,109	187
Watercraft tax		429	(429)
RV tax	769	744	25
16/20M vehicle tax		6,664	(6,664)
Reimbursements	868	10,000	(9,132)
Miscellaneous revenues		25,000	(25,000)
Operating transfers			0
	<u>591,678</u>	<u>621,001</u>	<u>(29,323)</u>
EXPENDITURES			
FICA	198,400	250,000	(51,600)
Unemployment	2,287	25,000	(22,713)
Insurance	16,012	180,000	(163,988)
Retirement	252,164	325,000	(72,836)
Workers' compensation	52,574	70,000	(17,426)
Neighborhood revitalization	16,992	18,024	(1,032)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>538,429</u>	<u>\$ 868,024</u>	<u>\$ (329,595)</u>
Total Expenditures			
	<u>538,429</u>	<u>\$ 868,024</u>	<u>\$ (329,595)</u>
Receipts Over (Under) Expenditures	53,249		
Unencumbered Cash, Beginning	565,050		
Prior Year Cancelled Encumbrances	0		
	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 618,299</u>		

DONIPHAN COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 120,769	\$ 118,809	\$ 1,960
Delinquent tax	1,103	0	1,103
Motor vehicle tax	7,839	7,657	0
Commercial vehicle tax	484	444	0
Watercraft tax		90	0
RV tax	163	157	0
16/20M vehicle tax		1,404	(1,404)
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>130,358</u>	<u>128,561</u>	<u>1,659</u>
EXPENDITURES			
Appropriations	126,546	126,546	0
Neighborhood revitalization	3,740	3,798	(58)
Adjustment for qualifying budget credits			0
Total Expenditures	<u>130,286</u>	<u>\$ 130,344</u>	<u>\$ (58)</u>
Receipts Over (Under) Expenditures	72		
Unencumbered Cash, Beginning	5,216		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 5,288</u>		

DONIPHAN COUNTY, KANSAS
COMMUNITY MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 27,206	\$ 26,721	\$ 485
Delinquent tax	267	0	267
Motor vehicle tax	1,755	1,713	42
Commercial vehicle tax	108	99	9
Watercraft tax		20	(20)
RV tax	36	35	1
16/20M vehicle tax		314	(314)
Miscellaneous revenues		91	(91)
Operating transfers			0
	<u>29,372</u>	<u>28,993</u>	<u>379</u>
EXPENDITURES			
Payment to KANZA	28,530	28,144	386
Neighborhood revitalization rebate	842	849	(7)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>29,372</u>	<u>\$ 28,993</u>	<u>\$ 379</u>
Total Expenditures			
	<u>29,372</u>	<u>\$ 28,993</u>	<u>\$ 379</u>
 Receipts Over (Under) Expenditures	 0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
 Unencumbered Cash, Ending	 <u>\$ 0</u>		

DONIPHAN COUNTY, KANSAS
MENTAL HEALTH WORKSHOP FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 28,362	\$ 27,797	\$ 565
Delinquent tax	281	0	281
Motor vehicle tax	1,841	1,795	46
Commercial vehicle tax	113	104	9
Watercraft tax		21	(21)
RV tax	38	329	(291)
16/20M vehicle tax		37	(37)
Miscellaneous revenues			0
Operating transfers			0
	<u>30,635</u>	<u>30,083</u>	<u>552</u>
EXPENDITURES			
Payment to DCSW	29,760	29,760	0
Neighborhood revitalization	877	890	(13)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>30,637</u>	<u>\$ 30,650</u>	<u>\$ (13)</u>
Total Expenditures			
	<u>30,637</u>	<u>\$ 30,650</u>	<u>\$ (13)</u>
Receipts Over (Under) Expenditures	(2)		
Unencumbered Cash, Beginning	1,588		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,586</u>		

DONIPHAN COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 31,587	\$ 31,334	\$ 253
Delinquent tax	455	0	455
Motor vehicle tax	1,934	1,894	40
Commercial vehicle tax	120	110	10
Watercraft tax		22	(22)
RV tax	40	39	1
16/20M vehicle tax		347	(347)
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>34,136</u>	<u>33,746</u>	<u>390</u>
EXPENDITURES			
Appropriations	30,800	33,000	(2,200)
Neighborhood revitalization	989	939	50
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>31,789</u>	<u>\$ 33,939</u>	<u>\$ (2,150)</u>
Receipts Over (Under) Expenditures	2,347		
Unencumbered Cash, Beginning	906		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 3,253</u>		

DONIPHAN COUNTY, KANSAS
COMMUNITY COLLEGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
16/20M vehicle tax			0
Miscellaneous revenues			0
Operating transfers			0
	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES			
Appropriations		0	0
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	25		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 25</u>		

DONIPHAN COUNTY, KANSAS
APPRAISER'S COSTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 233,875	\$ 230,395	\$ 3,480
Delinquent tax	2,037	0	2,037
Motor vehicle tax	12,301	11,923	378
Commercial vehicle tax	754	692	62
Watercraft tax		141	(141)
RV tax	253	244	9
16/20M vehicle tax		2,186	(2,186)
Miscellaneous revenues	4,847	3,619	1,228
Operating transfers			0
	<u>254,067</u>	<u>249,200</u>	<u>4,867</u>
EXPENDITURES			
Personnel services	206,352	230,725	(24,373)
Contractual services	16,702	40,000	(23,298)
Commodities	3,820	16,500	(12,680)
Capital Outlay	1,842	6,000	(4,158)
Neighborhood revitalization	7,253	5,913	1,340
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>235,969</u>	<u>\$ 299,138</u>	<u>\$ (63,169)</u>
Total Expenditures			
	<u>235,969</u>	<u>\$ 299,138</u>	<u>\$ (63,169)</u>
Receipts Over (Under) Expenditures	18,098		
Unencumbered Cash, Beginning	114,788		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 132,886</u>		

DONIPHAN COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 59,248	\$ 57,868	\$ 1,380
Delinquent tax	543	0	543
Motor vehicle tax	3,772	3,631	141
Commercial vehicle tax	230	211	19
Watercraft tax		43	(43)
RV tax	77	74	3
16/20M vehicle tax		666	(666)
State payment			0
Charges for services	181	1,500	(1,319)
Miscellaneous revenues			0
Operating transfers			0
	<u>64,051</u>	<u>63,993</u>	<u>58</u>
EXPENDITURES			
Personnel services	56,846	65,450	(8,604)
Contractual services	15,368	20,000	(4,632)
Commodities	549	3,000	(2,451)
Capital Outlay	907	3,000	(2,093)
Neighborhood revitalization	1,821	1,801	20
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>75,491</u>	<u>\$ 93,251</u>	<u>\$ (17,760)</u>
Receipts Over (Under) Expenditures	(11,440)		
Unencumbered Cash, Beginning	51,230		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 39,790</u>		

DONIPHAN COUNTY, KANSAS
NOXIOUS WEED CHEMICAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 25,497	\$ 24,406	\$ 1,091
Delinquent tax	182	0	182
Motor vehicle tax	2,230	2,116	114
Commercial vehicle tax	134	123	11
Watercraft tax		25	(25)
RV tax	45	43	2
16/20M vehicle tax		388	(388)
Charges for services	22,759	40,000	(17,241)
Miscellaneous revenues			0
Operating transfers			0
	<u>50,847</u>	<u>67,101</u>	<u>(16,254)</u>
Total Cash Receipts			
EXPENDITURES			
Personnel services			0
Contractual services	36,590	85,000	(48,410)
Commodities		20,000	(20,000)
Capital Outlay			0
Neighborhood revitalization	766	1,049	(283)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>37,356</u>	<u>\$ 106,049</u>	<u>\$ (68,693)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	13,491		
Unencumbered Cash, Beginning	73,354		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 86,845</u>		

DONIPHAN COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 18,618	\$ 18,301	\$ 317
Delinquent tax	177	0	177
Motor vehicle tax	1,207	1,177	30
Commercial vehicle tax	74	68	6
Watercraft tax		14	(14)
RV tax	26	24	2
16/20M vehicle tax		216	(216)
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>20,102</u>	<u>19,800</u>	<u>302</u>
EXPENDITURES			
Appropriations	19,500	19,500	0
Neighborhood revitalization	576	584	(8)
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>20,076</u>	<u>\$ 20,084</u>	<u>\$ (8)</u>
Receipts Over (Under) Expenditures	26		
Unencumbered Cash, Beginning	837		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 863</u>		

DONIPHAN COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 85,265	\$ 84,543	\$ 722
Delinquent tax	101	0	101
Motor vehicle tax	5,667	5,286	381
Commercial vehicle tax		307	(307)
Watercraft tax		62	(62)
RV tax	111	108	3
16/20M vehicle tax		969	(969)
Miscellaneous revenues	3,900		3,900
City contribution			0
Operating transfers			0
Total Cash Receipts	<u>95,044</u>	<u>91,275</u>	<u>3,769</u>
EXPENDITURES			
Personnel services	49,789	83,000	(33,211)
Contractual services	20,334	30,000	(9,666)
Commodities			0
Neighborhood revitalization	2,663	2,622	41
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>72,786</u>	<u>\$ 115,622</u>	<u>\$ (42,836)</u>
Receipts Over (Under) Expenditures	22,258		
Unencumbered Cash, Beginning	58,181		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 80,439</u>		

DONIPHAN COUNTY, KANSAS
ELDERLY SERVICES FUND

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 192,902	\$ 191,313	\$ 1,589
Delinquent tax	2,007	3,597	(1,590)
Motor vehicle tax	11,550	9,554	1,996
Commercial vehicle tax	709	701	8
Watercraft tax		0	0
RV tax	238	210	28
16/20M vehicle tax		0	0
Grant funds		33,276	(33,276)
Reimbursements	33,677	0	33,677
Operating transfers			0
Total Cash Receipts	<u>241,083</u>	<u>238,651</u>	<u>2,432</u>
EXPENDITURES			
Personnel services	6,437	14,000	(7,563)
Contractual services	3,448	3,850	(402)
Commodities	5,353	6,450	(1,097)
Capital Outlay		1,000	(1,000)
Neighborhood revitalization	5,964	5,562	402
Operating transfers	272,345	292,920	(20,575)
Adjustment for qualifying budget credits			0
Total Expenditures	<u>293,547</u>	<u>\$ 323,782</u>	<u>\$ (30,235)</u>
Receipts Over (Under) Expenditures	(52,464)		
Unencumbered Cash, Beginning	82,533		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 30,069</u>		

DONIPHAN COUNTY, KANSAS
LOCAL ALCOHOLIC LIQUOR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
State distributions	\$	\$	\$ 0
County share of liquor tax	11,163	6,000	5,163
Interest income			0
Operating transfers			0
	<u>11,163</u>	<u>6,000</u>	<u>5,163</u>
EXPENDITURES			
Special alcohol and drug	3,000	5,000	(2,000)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>3,000</u>	<u>\$ 5,000</u>	<u>\$ (2,000)</u>
Total Expenditures			
	<u>3,000</u>	<u>\$ 5,000</u>	<u>\$ (2,000)</u>
 Receipts Over (Under) Expenditures	 8,163		
Unencumbered Cash, Beginning	15,476		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 23,639</u>		

DONIPHAN COUNTY, KANSAS
DIVERSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Fees	\$ 15,279	\$ 17,000	\$ (1,721)
Operating transfers			0
Total Cash Receipts	<u>15,279</u>	<u>17,000</u>	<u>(1,721)</u>
EXPENDITURES			
Contractual	2,195	60,111	(57,916)
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>2,195</u>	<u>\$ 60,111</u>	<u>\$ (57,916)</u>
Receipts Over (Under) Expenditures	13,084		
Unencumbered Cash, Beginning	93,961		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 107,045</u>		

DONIPHAN COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 31,814	\$ 29,189	\$ 2,625
Delinquent tax	463	0	463
Motor vehicle tax	5,015	4,792	223
Commercial vehicle tax	303	278	25
Watercraft tax		57	(57)
RV tax	103	98	5
16/20M vehicle tax		879	(879)
Miscellaneous revenues	4,828		4,828
Operating transfers			0
Total Cash Receipts	<u>42,526</u>	<u>35,293</u>	<u>7,233</u>
EXPENDITURES			
Personnel services	4,289	3,600	689
Contractual services	38,507	81,100	(42,593)
Commodities		300	(300)
Capital Outlay		5,000	(5,000)
Neighborhood revitalization	917	2,377	(1,460)
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>43,713</u>	<u>\$ 92,377</u>	<u>\$ (48,664)</u>
Receipts Over (Under) Expenditures	(1,187)		
Unencumbered Cash, Beginning	97,839		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 96,652</u>		

DONIPHAN COUNTY, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 2,098	\$ 25	\$ 2,073
Delinquent tax	659	0	659
Motor vehicle tax	4,181	4,059	122
Commercial vehicle tax	257	236	21
Watercraft tax		48	(48)
RV tax	87	83	4
16/20M vehicle tax		744	(744)
Miscellaneous revenues			0
Sales tax			0
Operating transfers			0
Total Cash Receipts	<u>7,282</u>	<u>5,195</u>	<u>2,087</u>
EXPENDITURES			
Principal			0
Interest			0
Cash basis reserve		3,157	(3,157)
Neighborhood revitalization		2,013	(2,013)
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>0</u>	<u>\$ 5,170</u>	<u>\$ (5,170)</u>
Receipts Over (Under) Expenditures	7,282		
Unencumbered Cash, Beginning	27,444		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 34,726</u>		

DONIPHAN COUNTY, KANSAS
NEK CENTRAL KITCHEN FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Charges for services	\$ 270,721	\$ 395,055	\$ (124,334)
Miscellaneous revenues	62	32,446	(32,384)
Operating transfers			0
	<u>270,783</u>	<u>427,501</u>	<u>(156,718)</u>
EXPENDITURES			
Personnel services	85,818	140,000	(54,182)
Commodities	114,099	287,542	(173,443)
Contractual services	21,078	2,356	18,722
Capital outlay		10,980	(10,980)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>220,995</u>	<u>\$ 440,878</u>	<u>\$ (219,883)</u>
Receipts Over (Under) Expenditures	49,788		
Unencumbered Cash, Beginning	732		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 50,520</u></u>		

DONIPHAN COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 143,598	\$ 141,928	\$ 1,670
Delinquent tax	474	0	474
Motor vehicle tax	9,768	9,625	143
Commercial vehicle tax	608	558	50
Watercraft tax		114	(114)
RV tax	204	197	7
16/20M vehicle tax		1,765	(1,765)
Miscellaneous revenues			0
Charges for services	550,381	772,809	(222,428)
Operating transfers			0
Total Cash Receipts	<u>705,033</u>	<u>926,996</u>	<u>(221,963)</u>
EXPENDITURES			
Personnel services	436,192	675,000	(238,808)
Contractual services	124,775	208,500	(83,725)
Commodities	74,402	105,000	(30,598)
Capital Outlay		20,000	(20,000)
Neighborhood revitalization	4,471	4,774	(303)
Miscellaneous			0
Operating transfers	4,500	4,500	0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>644,340</u>	<u>\$ 1,017,774</u>	<u>\$ (373,434)</u>
Receipts Over (Under) Expenditures	60,693		
Unencumbered Cash, Beginning	260,704		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 321,397</u>		

DONIPHAN COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Charges for services	\$ 19,253	\$ 14,300	\$ 4,953
Rent			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>19,253</u>	<u>14,300</u>	<u>4,953</u>
Total Cash Receipts			
	<u>19,253</u>	<u>14,300</u>	<u>4,953</u>
EXPENDITURES			
Personnel services			0
Contractual services	9,586	15,000	(5,414)
Commodities			0
Capital Outlay			0
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>9,586</u>	<u>15,000</u>	<u>(5,414)</u>
Total Expenditures			
	<u>9,586</u>	<u>\$ 15,000</u>	<u>\$ (5,414)</u>
 Receipts Over (Under) Expenditures	 9,667		
Unencumbered Cash, Beginning	457,443		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 \$ <u>467,110</u>		

DONIPHAN COUNTY, KANSAS
ANY NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

	Title III C-1 Fund	Title III C-2 Fund	Title III - B Fund
CASH RECEIPTS			
Program income	\$ 59,388	\$ 30,440	\$ 20,510
Grant	16,583	9,305	73,680
Intergovernmental revenues	9,882	579	
Charges for services			
Miscellaneous revenues		5,934	2,385
Operating transfers	<u>155,649</u>	<u>101,593</u>	<u>15,103</u>
Total Cash Receipts	<u>241,502</u>	<u>147,851</u>	<u>111,678</u>
EXPENDITURES			
Personnel services	61,991	45,501	75,941
Contractual services	106,960	54,976	3,041
Commodities	65,764	41,397	17,250
Capital Outlay			
Miscellaneous			
Operating transfers			
Adjustment for qualifying budget credits			
Total Expenditures	<u>234,715</u>	<u>141,874</u>	<u>96,232</u>
Receipts Over (Under) Expenditures	6,787	5,977	15,446
Unencumbered Cash, Beginning	(6,787)	(5,977)	(4,142)
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,304</u>

DONIPHAN COUNTY, KANSAS
ANY NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Federal Funds Exchange</u>	<u>Trust, Training and Technology</u>	<u>911 Telephone Funds</u>
CASH RECEIPTS			
Program income	\$	\$	\$
Grant	77,033		
Intergovernmental revenues			
Charges for services			51,012
Miscellaneous revenues		13,656	
Operating transfers			
	<u>77,033</u>	<u>13,656</u>	<u>51,012</u>
Total Cash Receipts			
EXPENDITURES			
Personnel services			
Contractual services	221,183	14,468	
Commodities			39,645
Capital Outlay			
Miscellaneous			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>221,183</u>	<u>14,468</u>	<u>39,645</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(144,150)	(812)	11,367
Unencumbered Cash, Beginning x	369,863	56,559	91,938
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 225,713</u>	<u>\$ 55,747</u>	<u>\$ 103,305</u>

DONIPHAN COUNTY, KANSAS
ANY NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Equipment Reserve</u>	<u>FEMA</u>	<u>New Sales Tax Fund</u>
CASH RECEIPTS			
Program income	\$	\$	\$
Grant			
Intergovernmental revenues			552,632
Charges for services			
Miscellaneous revenues			
Operating transfers	<u>150,000</u>		
Total Cash Receipts	<u>150,000</u>	<u>0</u>	<u>552,632</u>
EXPENDITURES			
Personnel services			
Contractual services			
Commodities			
Capital Outlay	1,485		247,740
Miscellaneous			
Operating transfers			
Adjustment for qualifying budget credits			
Total Expenditures	<u>1,485</u>	<u>0</u>	<u>247,740</u>
Receipts Over (Under) Expenditures	148,515	0	304,892
Unencumbered Cash, Beginning	57,630	223,304	1,487,103
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u><u>\$ 206,145</u></u>	<u><u>\$ 223,304</u></u>	<u><u>\$ 1,791,995</u></u>

DONIPHAN COUNTY, KANSAS
COMPONENT UNIT - EXTENSION COUNCIL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Intergovernmental	\$ 162,140	\$ 171,670	\$ (9,530)
Charges for services			0
Reimbursements	6,606	20,000	(13,394)
Operating transfers			0
	<u>168,746</u>	<u>191,670</u>	<u>(22,924)</u>
EXPENDITURES			
Personnel services	150,631	142,000	8,631
Contractual services	1,964	1,500	464
Commodities	18,212	36,970	(18,758)
Capital Outlay	1,329	11,200	(9,871)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>172,136</u>	<u>\$ 191,670</u>	<u>\$ (19,534)</u>
Total Expenditures			
	<u>172,136</u>	<u>\$ 191,670</u>	<u>\$ (19,534)</u>
 Receipts Over (Under) Expenditures	 (3,390)		
Unencumbered Cash, Beginning	79,127		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 75,737</u>		

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

<u>Agency Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
District court	\$ 127,157	\$ 282,524	\$ 273,517	\$ 136,164
Sheriff	0	123,123	123,123	0
Inmate account	10,070	25,669	28,273	7,466
Taxation accounts	<u>10,974,920</u>	<u>30,433,123</u>	<u>30,320,856</u>	<u>11,087,187</u>
Total	\$ <u>11,112,147</u>	\$ <u>30,864,439</u>	\$ <u>30,745,769</u>	\$ <u>11,230,817</u>

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