

**BROWN COUNTY, KANSAS**  
**FINANCIAL STATEMENTS**  
**December 31, 2018**

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Brown County, Kansas  
FINANCIAL STATEMENTS  
December 31, 2018

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COMPANY P.A.

## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Brown County, Kansas

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

### *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 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the County to meet the requirements of the State of 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.

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

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County 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 the County 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, schedule of regulatory basis receipts and expenditures-related municipal entity, summary of receipts and disbursements – agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

*Mike Houser: Company PA*

Certified Public Accountants  
Lawrence, Kansas

July 10, 2019

Brown County, Kansas  
 Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2018

| Funds  | Beginning<br>Unencumbered<br>Cash Balance | Prior<br>Period<br>Adjustment | Receipts             | Expenditures         | Ending<br>Unencumbered<br>Cash Balance | Add:<br>Outstanding<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash<br>Balance |
|--|---|-------------------------------|----------------------|----------------------|--|--|---------------------------|
| Governmental Type Funds:                                   |   |                               |                      |                      |  |  |                           |
| General Funds:   |   |                               |                      |                      |  |  |                           |
| General  | \$ 1,450,137                              | \$ -                          | \$ 3,487,813         | \$ 3,463,701         | \$ 1,474,249                           | \$ -   | \$ 1,474,249              |
| Special Purpose Funds:                                     |   |                               |                      |                      |  |  |                           |
| Road and Bridge  | 1,124,070                                 | -                             | 2,833,132            | 2,494,730            | 1,462,472                              | -  | 1,462,472                 |
| Special Machinery  | 339,937                                   | -                             | -                    | 27,593               | 312,344                                | -  | 312,344                   |
| Health   | 3,032                                     | -                             | 61,972               | 62,000               | 3,004                                  | -  | 3,004                     |
| Historical Society   | 501                                       | -                             | 48,249               | 48,750               | -                                      | -  | -                         |
| Employee Benefits  | 683,912                                   | -                             | 1,123,850            | 1,256,110            | 551,652                                | -  | 551,652                   |
| Election   | 8,549                                     | -                             | 82,890               | 89,861               | 1,578                                  | -  | 1,578                     |
| Extension Council  | 1,994                                     | -                             | 95,924               | 97,800               | 118                                    | -  | 118                       |
| Mental Health  | 1,772                                     | -                             | 68,671               | 70,200               | 243                                    | -  | 243                       |
| Developmental Services                                     | 890                                       | -                             | 26,442               | 27,052               | 280                                    | -  | 280                       |
| Capital Improvement  | 1,186,373                                 | -                             | 345,000              | 96,687               | 1,434,686                              | -  | 1,434,686                 |
| Technology   | 80,996                                    | -                             | 15,210               | 37,168               | 59,038                                 | -  | 59,038                    |
| Conservation   | 739                                       | -                             | 25,389               | 26,046               | 82                                     | -  | 82                        |
| Tax Increment Financing                                    | -   | -                             | 16,060               | -                    | 16,060                                 | -  | 16,060                    |
| Appraisers   | 25,331                                    | -                             | 214,003              | 218,285              | 21,049                                 | -  | 21,049                    |
| Neighborhood Revitalization                                | -   | -                             | 299,595              | 299,595              | -                                      | -  | -                         |
| Ambulance  | 10,811                                    | -                             | 126,823              | 123,823              | 13,811                                 | -  | 13,811                    |
| Noxious Weed   | 21,536                                    | -                             | 135,366              | 151,079              | 5,823                                  | -  | 5,823                     |
| Alcohol  | 9,115                                     | -                             | 16,189               | 13,635               | 11,669                                 | -  | 11,669                    |
| Drug Forfeiture  | 3,049                                     | -                             | -                    | -                    | 3,049                                  | -  | 3,049                     |
| Special Parks and Recreation                               | 40  | -                             | 7,156                | 7,195                | 1                                      | -  | 1                         |
| Worthless Checks   | 3,625                                     | -                             | 560                  | -                    | 4,185                                  | -  | 4,185                     |
| Diversion  | 9,783                                     | -                             | 17,023               | 24,764               | 2,042                                  | -  | 2,042                     |
| 911  | 237,483                                   | -                             | 64,261               | 191,114              | 110,630                                | -  | 110,630                   |
| BR CA Drug Forfeiture                                      | 358                                       | -                             | 2,325                | -                    | 2,683                                  | -  | 2,683                     |
| Federal ACE  | 1,090                                     | -                             | -                    | 1,090                | -                                      | -  | -                         |
| Juvenile Justice Prevention                                | 24,853                                    | -                             | 64,638               | 79,065               | 10,426                                 | -  | 10,426                    |
| Juvenile Justice Core                                      | 23,742                                    | -                             | 329,418              | 333,342              | 19,818                                 | -  | 19,818                    |
| Federal Match  | 445                                       | -                             | -                    | -                    | 445                                    | -  | 445                       |
| Adult Community Corrections                                | 56,438                                    | -                             | 252,163              | 263,983              | 44,618                                 | -  | 44,618                    |
| Sheriff's Income   | 10,891                                    | -                             | 10,956               | 15,443               | 6,404                                  | -  | 6,404                     |
| CC123  | 820                                       | -                             | 2,058                | 1,350                | 1,528                                  | -  | 1,528                     |
| Bond and Interest Fund:                                    |   |                               |                      |                      |  |  |                           |
| Bond and Interest  | 379,559                                   | -                             | 33                   | -                    | 379,592                                | -  | 379,592                   |
| Business Funds:  |   |                               |                      |                      |  |  |                           |
| Services for the Elderly                                   | 330                                       | -                             | 131,222              | 118,306              | 13,246                                 | -  | 13,246                    |
| Solid Waste  | 126,294                                   | -                             | 705,101              | 659,330              | 172,065                                | -  | 172,065                   |
| <b>Total Primary Government</b>                            | <b>5,828,495</b>                          | <b>-</b>                      | <b>10,609,492</b>    | <b>10,299,097</b>    | <b>6,138,890</b>                       | <b>-</b>   | <b>6,138,890</b>          |
| Related Municipal Entity:                                  |   |                               |                      |                      |  |  |                           |
| Extension Council  | 173,118                                   | -                             | 118,813              | 117,662              | 174,269                                | -  | 174,269                   |
| <b>Total Reporting Entity<br/>(Excluding Agency Funds)</b> | <b>\$ 6,001,613</b>                       | <b>\$ -</b>                   | <b>\$ 10,728,305</b> | <b>\$ 10,416,759</b> | <b>\$ 6,313,159</b>                    | <b>\$ -</b>  | <b>\$ 6,313,159</b>       |

COMPOSITION OF CASH:

|  |                     |
|--|---------------------|
| Citizens State Bank and Trust - Checking                   | \$ 82,721           |
| Morrill & Janes Bank - Checking                            | 19,141,543          |
| Micro Loan Repay - Checking                                | 89,477              |
| District Court   | 38,302              |
| Law Library - Checking                                     | 66,011              |
| Extension Council - Checking                               | 164,269             |
| Extension Council - Certificate of Deposit                 | 10,000              |
| Sheriff's Account - Checking                               | 21,315              |
| Jail Income Account - Checking                             | 6,404               |
| Inmate Account - Checking                                  | 34,227              |
| Cash on Hand   | 500                 |
| <b>Total Cash</b>  | <b>19,654,769</b>   |
| Less Agency Funds per Statement 5                          | <b>13,341,610</b>   |
| <b>Total Reporting Entity<br/>(excluding Agency Funds)</b> | <b>\$ 6,313,159</b> |

Brown County, Kansas

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2018

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Financial Reporting Entity

Brown County, Kansas, is a municipal corporation governed by an elected three-member commission. These regulatory financial statements presents Brown County (the primary government) and its related municipal entity. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents.

*Extension Council.* The Brown 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 four-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements that are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

Because the Extension Council is not a separate taxing entity, the County levies tax for the Extension Council's operations. The County appropriated \$97,800 to the Extension Council in 2018. The Extension Council is presented as a governmental fund type. Complete financial statements for the Extension Council may be obtained at the Brown County Courthouse, Hiawatha, Kansas.

Basis of Accounting

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

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

Regulatory Basis Fund Types

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.

Brown County, Kansas

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2018

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Regulatory Basis Fund Types (Continued)

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 regulatory receipt 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.

Business Fund – 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.)

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

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. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in the 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 the 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. The 2018 budget was amended for the Solid Waste Fund.

Statutory Violations

Actual exceeded budgeted expenditures in the Technology and 911 funds, which is a violation of K.S.A. 79-2935.

Brown County, Kansas

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2018

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Budgetary Information (Continued)

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison 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 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 certain special purpose, capital project, business, and agency funds. The special purpose funds that are required to have a legal operating budget are listed in Schedule 1 on page 10.

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 2 - DEPOSITS**

*Deposits.* 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 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.

*Investments.* 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. As of December 31, 2018, the County held no such investments.

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods."

At December 31, 2018, the County's carrying amount of deposits was \$19,654,769 and the bank balance was \$20,758,407. The bank balance was held by two banks, resulting in a concentration of credit risk. Of the bank balance, \$789,371 was covered by federal depository insurance, \$10,000,000 was secured by a letter of credit in the County's name, and \$9,969,036 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Brown County, Kansas

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2018

**NOTE 2 – DEPOSITS (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 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.

**NOTE 3 - CONTRACTUAL OBLIGATIONS**

*Horton Community Hospital.* The County entered into an agreement with Horton Community Hospital (HCH), where HCH agrees to provide ambulance services to the County. This agreement is scheduled for January 1, 2017 through December 31, 2018. Under this agreement, the County will subsidize HCH in the amount of \$65,000 per year less \$2,975 per month to satisfy the purchase of ambulance equipment.

*Town and Country EMS Service.* The County entered into an agreement with Town and Country EMS, LLC, in which Town and Country EMS agrees to provide ambulance services to the City of Hiawatha and other agreed to areas of Brown County. The agreement is scheduled for May 1, 2014 through April 30, 2022. Under the agreement, the County will subsidize Town and Country EMS in the amount of \$54,950 per year, less \$988 per month to satisfy the purchase of ambulance equipment.

**NOTE 4 - INTERFUND TRANSACTIONS**

The following transfers were made during 2018:

|  | <u>From</u>              | <u>To</u>           | <u>Amount</u>     | <u>Regulatory<br/>Authority</u> |
|--|--------------------------|---------------------|-------------------|---------------------------------|
|  | General                  | Capital Improvement | \$ 278,000        | K.S.A. 19-120                   |
|  | Election                 | Capital Improvement | 12,000            | K.S.A. 19-120                   |
|  | Appraisers               | Capital Improvement | 25,000            | K.S.A. 19-120                   |
|  | Noxious Weed             | Capital Improvement | 20,000            | K.S.A. 19-120                   |
|  | Services for the Elderly | Capital Improvement | 10,000            | K.S.A. 19-120                   |
|  |                          |                     | <u>\$ 345,000</u> |                                 |

**NOTE 5 - DEFINED BENEFIT PENSION PLAN**

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

Brown County, Kansas

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2018

**NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)**

*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 a 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.

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 \$263,506 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 \$2,128,066. 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 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 KPERS website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**NOTE 6 - COMPENSATED ABSENCES**

The County's policy regarding compensated absences is as follows:

Vacation leave accumulates on a sliding scale based on length of employment, carries over to the following year and will be paid upon termination. Vacation leave for full-time employees accumulates in the following manner:

| <u>Years of Service</u> | <u>Full Time Employees Earnings</u> | <u>Maximum Accumulation</u> |
|-------------------------|-------------------------------------|-----------------------------|
| Under 5 years           | 8 hours per month                   | 144 working hours           |
| 5 to 9 years            | 8 hours per month                   | 160 working hours           |
| 10 to 14 years          | 10 hours per month                  | 176 working hours           |
| 15 to 19 years          | 12 hours per month                  | 192 working hours           |
| 20 and more years       | 14 hours per month                  | 208 working hours           |

Sick leave accumulates at a rate of 8 hours per month for full-time employees. Upon termination of employment, an employee who has accumulated 720 hours of sick leave shall be entitled to receive 173 hours of sick leave payout. Employees who accumulate 1,080 of accumulated sick leave shall be entitled to receive 260 hours of sick leave payout at the end of their employment.

The liability for accrued vacation and sick leave payable at December 31, 2018 is \$151,647

Brown County, Kansas

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2018

**NOTE 7 - COMMITMENTS AND CONTINGENCIES**

The County participates in various federal and state grant programs from year to year. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for the reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

The County is involved in various lawsuits arising in the ordinary course of business. Management expects a favorable outcome in these matters. In the event of an unfavorable outcome, the County management believes any potential losses will not have a material impact on the financial position of the County.

**NOTE 8 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. No significant reductions in insurance coverage from that of the prior year have occurred. Settlements have not exceeded insurance coverage for each of the past three years.

**NOTE 9 - JOINTLY GOVERNED ORGANIZATION**

The County, in conjunction with six other counties in northeast Kansas, formed the Housing Authority of Brown County, Kansas. Each County appoints one member to the Authority's governing board. The purpose of the Authority is to provide an entity for obtaining Section 8 and other housing assistance from the federal government for the provision of housing to low-income renters within the seven county area. The Authority does not constitute a direct financial burden on the County, and it is not anticipated that this will change.

**NOTE 10 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

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

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

*Death and Disability Other Post-Employment Benefits.* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust help 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.

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Brown County, Kansas  
 Schedule of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2018

| Funds                           | Certified<br>Budget         | Adjustment for<br>Qualifying<br>Budget Credits | Total<br>Budget for<br>Comparison | Expenditures<br>Chargeable to<br>Current Year<br>Budget | Variance<br>Over<br>[Under] |
|---------------------------------|-----------------------------|--|-----------------------------------|---|-----------------------------|
| Governmental Type Funds:        |                             |  |                                   |   |                             |
| General Funds:                  |                             |  |                                   |   |                             |
| General                         | \$ 3,564,661                | \$ 248,868                                     | \$ 3,813,529                      | \$ 3,463,701  | \$ 349,828                  |
| Special Purpose Funds:          |                             |  |                                   |   |                             |
| Road and Bridge                 | 3,304,570                   | -  | 3,304,570                         | 2,494,730   | 809,840                     |
| Health                          | 62,000                      | -  | 62,000                            | 62,000  | -                           |
| Historical Society              | 50,000                      | -  | 50,000                            | 48,750  | 1,250                       |
| Employee Benefits               | 1,450,000                   | -  | 1,450,000                         | 1,256,110   | 193,890                     |
| Election                        | 90,000                      | -  | 90,000                            | 89,861  | 139                         |
| Extension Council               | 97,800                      | -  | 97,800                            | 97,800  | -                           |
| Mental Health                   | 70,200                      | -  | 70,200                            | 70,200  | -                           |
| Developmental Services          | 27,052                      | -  | 27,052                            | 27,052  | -                           |
| Technology                      | 22,000                      | -  | 22,000                            | 37,168  | [15,168]                    |
| Conservation                    | 26,046                      | -  | 26,046                            | 26,046  | -                           |
| Appraisers                      | 225,000                     | -  | 225,000                           | 218,285   | 6,715                       |
| Ambulance                       | 130,000                     | -  | 130,000                           | 123,823   | 6,177                       |
| Noxious Weed                    | 164,000                     | -  | 164,000                           | 151,079   | 12,921                      |
| Alcohol                         | 29,000                      | -  | 29,000                            | 13,635  | 15,365                      |
| Special Parks and Recreation    | 10,000                      | -  | 10,000                            | 7,195   | 2,805                       |
| 911                             | 115,000                     | -  | 115,000                           | 191,114   | [76,114]                    |
| Bond and Interest Fund:         |                             |  |                                   |   |                             |
| Bond and Interest               | -                           | -  | -                                 | -   | -                           |
| Business Funds:                 |                             |  |                                   |   |                             |
| Services for the Elderly        | 130,000                     | -  | 130,000                           | 118,306   | 11,694                      |
| Solid Waste                     | 671,880                     | -  | 671,880                           | 659,330   | 12,550                      |
| <b>Total Primary Government</b> | <b><u>\$ 10,239,209</u></b> | <b><u>\$ 248,868</u></b>                       | <b><u>\$ 10,488,077</u></b>       | <b><u>\$ 9,156,185</u></b>                              | <b><u>\$ 1,331,892</u></b>  |

See independent auditor's report on the financial statements.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual and Budget  
General Fund  
Regulatory Basis  
For the Year Ended December 31, 2018

|  | <u>Actual</u>       | <u>Budget</u>       | Variance<br>Over<br><u>[Under]</u> |
|--|---------------------|---------------------|------------------------------------|
| Receipts                                 |                     |                     |                                    |
| Taxes                                    | \$ 1,688,720        | \$ 1,679,484        | \$ 9,236                           |
| Intergovernmental                        | 808,520             | 600,000             | 208,520                            |
| Fines and fees                           | 128,216             | 80,000              | 48,216                             |
| Use of money and property                | 208,535             | 65,000              | 143,535                            |
| Reimbursements                           | 248,868             | 230,000             | 18,868                             |
| Miscellaneous                            | <u>404,954</u>      | <u>20,000</u>       | <u>384,954</u>                     |
| Total Receipts                           | <u>3,487,813</u>    | <u>\$ 2,674,484</u> | <u>\$ 813,329</u>                  |
| Expenditures                             |                     |                     |                                    |
| County Commissioners                     | 483,928             | \$ 750,000          | \$ 266,072                         |
| County Clerk                             | 130,076             | 143,030             | 12,954                             |
| County Treasurer                         | 207,170             | 250,720             | 43,550                             |
| County Attorney                          | 129,197             | 150,000             | 20,803                             |
| Register of Deeds                        | 80,468              | 81,350              | 882                                |
| Sheriff                                  | 988,779             | 901,000             | [87,779]                           |
| Janitor                                  | 172,229             | 206,020             | 33,791                             |
| District Court                           | 172,194             | 158,241             | [13,953]                           |
| Computer                                 | 119,237             | 160,540             | 41,303                             |
| Jail                                     | 565,114             | 517,260             | [47,854]                           |
| Miscellaneous                            | 137,309             | 96,500              | [40,809]                           |
| Transfers out                            | 278,000             | 150,000             | [128,000]                          |
| Adjustment for qualifying budget credits | <u>-</u>            | <u>248,868</u>      | <u>248,868</u>                     |
| Total Expenditures                       | <u>3,463,701</u>    | <u>\$ 3,813,529</u> | <u>\$ 349,828</u>                  |
| Receipts Over [Under] Expenditures       | 24,112              |                     |                                    |
| Unencumbered Cash, Beginning             | <u>1,450,137</u>    |                     |                                    |
| Unencumbered Cash, Ending                | <u>\$ 1,474,249</u> |                     |                                    |

See independent auditor's report on the financial statements.

Brown County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Road and Bridge Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2018

|                                    | <u>Actual</u>       | <u>Budget</u>       | Variance<br>Over<br>[Under] |
|------------------------------------|---------------------|---------------------|-----------------------------|
| Receipts                           |                     |                     |                             |
| Taxes                              | \$ 2,302,257        | \$ 2,292,227        | \$ 10,030                   |
| Fines and fees                     | -                   | 44,000              | [44,000]                    |
| Intergovernmental                  | <u>530,875</u>      | <u>512,456</u>      | <u>18,419</u>               |
| Total Receipts                     | <u>2,833,132</u>    | <u>\$ 2,848,683</u> | <u>\$ [15,551]</u>          |
| Expenditures                       |                     |                     |                             |
| Personal services                  | 369,627             | \$ 464,570          | \$ 94,943                   |
| Contractual services               | 205,669             | 85,000              | [120,669]                   |
| Capital outlay                     | -                   | 300,000             | 300,000                     |
| Commodities                        | <u>1,919,434</u>    | <u>2,455,000</u>    | <u>535,566</u>              |
| Total Expenditures                 | <u>2,494,730</u>    | <u>\$ 3,304,570</u> | <u>\$ 809,840</u>           |
| Receipts Over [Under] Expenditures | 338,402             |                     |                             |
| Unencumbered Cash, Beginning       | <u>1,124,070</u>    |                     |                             |
| Unencumbered Cash, Ending          | <u>\$ 1,462,472</u> |                     |                             |

See independent auditor's report on the financial statements.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual  
Special Machinery Fund\*  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    |                   |
|------------------------------------|-------------------|
| Receipts                           |                   |
| Transfers in                       | \$ -              |
| Total Receipts                     | <u>-</u>          |
| Expenditures                       |                   |
| Capital outlay                     | <u>27,593</u>     |
| Total Expenditures                 | <u>27,593</u>     |
| Receipts Over [Under] Expenditures | [27,593]          |
| Unencumbered Cash, Beginning       | <u>339,937</u>    |
| Unencumbered Cash, Ending          | <u>\$ 312,344</u> |

\* This fund is not required to be budgeted.

Brown County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Health Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2018

|                                    | <u>Actual</u>   | <u>Budget</u>    | Variance<br>Over<br><u>[Under]</u> |
|------------------------------------|-----------------|------------------|------------------------------------|
| Receipts                           |                 |                  |                                    |
| Taxes                              | \$ 61,972       | \$ 60,907        | \$ 1,065                           |
| Total Receipts                     | <u>61,972</u>   | <u>\$ 60,907</u> | <u>\$ 1,065</u>                    |
| Expenditures                       |                 |                  |                                    |
| Appropriation                      | <u>62,000</u>   | \$ 62,000        | \$ -                               |
| Total Expenditures                 | <u>62,000</u>   | <u>\$ 62,000</u> | <u>\$ -</u>                        |
| Receipts Over [Under] Expenditures | [28]            |                  |                                    |
| Unencumbered Cash, Beginning       | <u>3,032</u>    |                  |                                    |
| Unencumbered Cash, Ending          | <u>\$ 3,004</u> |                  |                                    |

See independent auditor's report on the financial statements.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual and Budget  
Historical Society Fund  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    | <u>Actual</u> | <u>Budget</u>    | Variance<br>Over<br><u>[Under]</u> |
|------------------------------------|---------------|------------------|------------------------------------|
| Receipts                           |               |                  |                                    |
| Taxes                              | \$ 48,249     | \$ 49,701        | \$ [1,452]                         |
| Total Receipts                     | <u>48,249</u> | <u>\$ 49,701</u> | <u>\$ [1,452]</u>                  |
| Expenditures                       |               |                  |                                    |
| Appropriation                      | <u>48,750</u> | <u>\$ 50,000</u> | <u>\$ 1,250</u>                    |
| Total Expenditures                 | <u>48,750</u> | <u>\$ 50,000</u> | <u>\$ 1,250</u>                    |
| Receipts Over [Under] Expenditures | [501]         |                  |                                    |
| Unencumbered Cash, Beginning       | <u>501</u>    |                  |                                    |
| Unencumbered Cash, Ending          | <u>\$ -</u>   |                  |                                    |

See independent auditor's report on the financial statements.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual and Budget  
Employee Benefits Fund  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    | <u>Actual</u>     | <u>Budget</u>       | Variance<br>Over<br>[Under] |
|------------------------------------|-------------------|---------------------|-----------------------------|
| Receipts                           |                   |                     |                             |
| Taxes                              | \$ 1,089,004      | \$ 1,104,884        | \$ [15,880]                 |
| Benefit contributions              | 33,063            | -                   | 33,063                      |
| Miscellaneous                      | 4                 | -                   | 4                           |
| Reimbursements                     | <u>1,779</u>      | <u>15,000</u>       | <u>[13,221]</u>             |
| Total Receipts                     | <u>1,123,850</u>  | <u>\$ 1,119,884</u> | <u>\$ 3,966</u>             |
| Expenditures                       |                   |                     |                             |
| Social security                    | 195,775           | \$ 225,000          | \$ 29,225                   |
| Retirement                         | 265,146           | 275,000             | 9,854                       |
| Workmen's compensation             | 35,840            | 83,000              | 47,160                      |
| Unemployment insurance             | 951               | 18,000              | 17,049                      |
| Health insurance                   | <u>758,398</u>    | <u>849,000</u>      | <u>90,602</u>               |
| Total Expenditures                 | <u>1,256,110</u>  | <u>\$ 1,450,000</u> | <u>\$ 193,890</u>           |
| Receipts Over [Under] Expenditures | [132,260]         |                     |                             |
| Unencumbered Cash, Beginning       | <u>683,912</u>    |                     |                             |
| Unencumbered Cash, Ending          | <u>\$ 551,652</u> |                     |                             |

See independent auditor's report on the financial statements.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual and Budget  
Election Fund  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    | <u>Actual</u>   | <u>Budget</u>    | Variance<br>Over<br>[Under] |
|------------------------------------|-----------------|------------------|-----------------------------|
| Receipts                           |                 |                  |                             |
| Taxes                              | \$ 82,890       | \$ 84,429        | \$ [1,539]                  |
| Total Receipts                     | <u>82,890</u>   | <u>\$ 84,429</u> | <u>\$ [1,539]</u>           |
| Expenditures                       |                 |                  |                             |
| Personal services                  | 32,881          | \$ 30,000        | \$ [2,881]                  |
| Contractual services               | 41,793          | 35,000           | [6,793]                     |
| Commodities                        | 3,187           | 10,000           | 6,813                       |
| Capital outlay                     | -               | 15,000           | 15,000                      |
| Transfers out                      | 12,000          | -                | [12,000]                    |
| Total Expenditures                 | <u>89,861</u>   | <u>\$ 90,000</u> | <u>\$ 139</u>               |
| Receipts Over [Under] Expenditures | [6,971]         |                  |                             |
| Unencumbered Cash, Beginning       | <u>8,549</u>    |                  |                             |
| Unencumbered Cash, Ending          | <u>\$ 1,578</u> |                  |                             |

See independent auditor's report on the financial statements.

Brown County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Extension Council Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2018

|                                    | <u>Actual</u> | <u>Budget</u>    | Variance<br>Over<br><u>[Under]</u> |
|------------------------------------|---------------|------------------|------------------------------------|
| Receipts                           |               |                  |                                    |
| Taxes                              | \$ 95,924     | \$ 96,603        | \$ [679]                           |
| Total Receipts                     | <u>95,924</u> | <u>\$ 96,603</u> | <u>\$ [679]</u>                    |
| Expenditures                       |               |                  |                                    |
| Appropriation                      | 97,800        | \$ 97,800        | \$ -                               |
| Total Expenditures                 | <u>97,800</u> | <u>\$ 97,800</u> | <u>\$ -</u>                        |
| Receipts Over [Under] Expenditures | [1,876]       |                  |                                    |
| Unencumbered Cash, Beginning       | <u>1,994</u>  |                  |                                    |
| Unencumbered Cash, Ending          | <u>\$ 118</u> |                  |                                    |

See independent auditor's report on the financial statements.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual and Budget  
Mental Health Fund  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    | <u>Actual</u> | <u>Budget</u>    | Variance<br>Over<br><u>[Under]</u> |
|------------------------------------|---------------|------------------|------------------------------------|
| Receipts                           |               |                  |                                    |
| Taxes                              | \$ 68,671     | \$ 68,953        | \$ [282]                           |
| Total Receipts                     | <u>68,671</u> | <u>\$ 68,953</u> | <u>\$ [282]</u>                    |
| Expenditures                       |               |                  |                                    |
| Appropriation                      | <u>70,200</u> | \$ 70,200        | \$ -                               |
| Total Expenditures                 | <u>70,200</u> | <u>\$ 70,200</u> | <u>\$ -</u>                        |
| Receipts Over [Under] Expenditures | [1,529]       |                  |                                    |
| Unencumbered Cash, Beginning       | <u>1,772</u>  |                  |                                    |
| Unencumbered Cash, Ending          | <u>\$ 243</u> |                  |                                    |

See independent auditor's report on the financial statements.

Brown County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Developmental Services Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2018

|                                    | <u>Actual</u> | <u>Budget</u>    | Variance<br>Over<br>[Under] |
|------------------------------------|---------------|------------------|-----------------------------|
| Receipts                           |               |                  |                             |
| Taxes                              | \$ 26,442     | \$ 26,444        | \$ [2]                      |
| Total Receipts                     | <u>26,442</u> | <u>\$ 26,444</u> | <u>\$ [2]</u>               |
| Expenditures                       |               |                  |                             |
| Appropriation                      | <u>27,052</u> | \$ 27,052        | \$ -                        |
| Total Expenditures                 | <u>27,052</u> | <u>\$ 27,052</u> | <u>\$ -</u>                 |
| Receipts Over [Under] Expenditures | [610]         |                  |                             |
| Unencumbered Cash, Beginning       | <u>890</u>    |                  |                             |
| Unencumbered Cash, Ending          | <u>\$ 280</u> |                  |                             |

See independent auditor's report on the financial statements.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual  
Capital Improvement Fund\*  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    |                     |
|------------------------------------|---------------------|
| Receipts                           |                     |
| Transfers in                       | <u>\$ 345,000</u>   |
| Total Receipts                     | <u>345,000</u>      |
| Expenditures                       |                     |
| Contractual services               | 94,678              |
| Commodities                        | <u>2,009</u>        |
| Total Expenditures                 | <u>96,687</u>       |
| Receipts Over [Under] Expenditures | 248,313             |
| Unencumbered Cash, Beginning       | <u>1,186,373</u>    |
| Unencumbered Cash, Ending          | <u>\$ 1,434,686</u> |

\* This fund is not required to be budgeted.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual and Budget  
Technology Fund  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    | <u>Actual</u>    | <u>Budget</u>    | Variance<br>Over<br>[Under] |
|------------------------------------|------------------|------------------|-----------------------------|
| Receipts                           |                  |                  |                             |
| Intergovernmental                  | \$ 15,210        | \$ 12,832        | \$ 2,378                    |
| Total Receipts                     | <u>15,210</u>    | <u>\$ 12,832</u> | <u>\$ 2,378</u>             |
| Expenditures                       |                  |                  |                             |
| Contractual services               | <u>37,168</u>    | \$ 22,000        | \$ [15,168]                 |
| Total Expenditures                 | <u>37,168</u>    | <u>\$ 22,000</u> | <u>\$ [15,168]</u>          |
| Receipts Over [Under] Expenditures | [21,958]         |                  |                             |
| Unencumbered Cash, Beginning       | <u>80,996</u>    |                  |                             |
| Unencumbered Cash, Ending          | <u>\$ 59,038</u> |                  |                             |

See independent auditor's report on the financial statements.

Brown County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Conservation Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2018

|                                    | <u>Actual</u> | <u>Budget</u>    | Variance<br>Over<br><u>[Under]</u> |
|------------------------------------|---------------|------------------|------------------------------------|
| Receipts                           |               |                  |                                    |
| Taxes                              | \$ 25,389     | \$ 25,536        | \$ [147]                           |
| Total Receipts                     | <u>25,389</u> | <u>\$ 25,536</u> | <u>\$ [147]</u>                    |
| Expenditures                       |               |                  |                                    |
| Appropriations                     | <u>26,046</u> | <u>\$ 26,046</u> | <u>\$ -</u>                        |
| Total Expenditures                 | <u>26,046</u> | <u>\$ 26,046</u> | <u>\$ -</u>                        |
| Receipts Over [Under] Expenditures | [657]         |                  |                                    |
| Unencumbered Cash, Beginning       | <u>739</u>    |                  |                                    |
| Unencumbered Cash, Ending          | <u>\$ 82</u>  |                  |                                    |

See independent auditor's report on the financial statements.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual  
Tax Increment Financing Fund\*  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    |                  |
|------------------------------------|------------------|
| Receipts                           |                  |
| Taxes                              | \$ 16,060        |
| Total Receipts                     | <u>16,060</u>    |
| Expenditures                       |                  |
| Distributions                      | <u>-</u>         |
| Total Expenditures                 | <u>-</u>         |
| Receipts Over [Under] Expenditures | 16,060           |
| Unencumbered Cash, Beginning       | <u>-</u>         |
| Unencumbered Cash, Ending          | <u>\$ 16,060</u> |

\* This fund is not required to be budgeted.

Brown County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Appraisers Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2018

|                                    | <u>Actual</u>    | <u>Budget</u>     | Variance<br>Over<br><u>[Under]</u> |
|------------------------------------|------------------|-------------------|------------------------------------|
| Receipts                           |                  |                   |                                    |
| Taxes                              | \$ 214,003       | \$ 209,603        | \$ 4,400                           |
| Total Receipts                     | <u>214,003</u>   | <u>\$ 209,603</u> | <u>\$ 4,400</u>                    |
| Expenditures                       |                  |                   |                                    |
| Personal services                  | 162,719          | \$ 185,750        | \$ 23,031                          |
| Contractual services               | 17,174           | 20,000            | 2,826                              |
| Commodities                        | 4,226            | 7,250             | 3,024                              |
| Capital outlay                     | 9,166            | 12,000            | 2,834                              |
| Transfers out                      | 25,000           | -                 | [25,000]                           |
| Total Expenditures                 | <u>218,285</u>   | <u>\$ 225,000</u> | <u>\$ 6,715</u>                    |
| Receipts Over [Under] Expenditures | [4,282]          |                   |                                    |
| Unencumbered Cash, Beginning       | <u>25,331</u>    |                   |                                    |
| Unencumbered Cash, Ending          | <u>\$ 21,049</u> |                   |                                    |

See independent auditor's report on the financial statements.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual  
Neighborhood Revitalization Fund\*  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    |                |
|------------------------------------|----------------|
| Receipts                           |                |
| Taxes                              | \$ 299,595     |
| Total Receipts                     | <u>299,595</u> |
| Expenditures                       |                |
| Distributions                      | <u>299,595</u> |
| Total Expenditures                 | <u>299,595</u> |
| Receipts Over [Under] Expenditures | -              |
| Unencumbered Cash, Beginning       | <u>-</u>       |
| Unencumbered Cash, Ending          | <u>\$ -</u>    |

\* This fund is not required to be budgeted.

Brown County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Ambulance Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2018

|                                    | <u>Actual</u>    | <u>Budget</u>     | Variance<br>Over<br><u>[Under]</u> |
|------------------------------------|------------------|-------------------|------------------------------------|
| Receipts                           |                  |                   |                                    |
| Taxes                              | \$ 126,823       | \$ 128,249        | \$ [1,426]                         |
| Total Receipts                     | <u>126,823</u>   | <u>\$ 128,249</u> | <u>\$ [1,426]</u>                  |
| Expenditures                       |                  |                   |                                    |
| Appropriation                      | <u>123,823</u>   | \$ 130,000        | \$ 6,177                           |
| Total Expenditures                 | <u>123,823</u>   | <u>\$ 130,000</u> | <u>\$ 6,177</u>                    |
| Receipts Over [Under] Expenditures | 3,000            |                   |                                    |
| Unencumbered Cash, Beginning       | <u>10,811</u>    |                   |                                    |
| Unencumbered Cash, Ending          | <u>\$ 13,811</u> |                   |                                    |

See independent auditor's report on the financial statements.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual and Budget  
Noxious Weed Fund  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    | <u>Actual</u>   | <u>Budget</u>     | Variance<br>Over<br><u>[Under]</u> |
|------------------------------------|-----------------|-------------------|------------------------------------|
| Receipts                           |                 |                   |                                    |
| Taxes                              | \$ 115,416      | \$ 120,202        | \$ [4,786]                         |
| Customer charges                   | 3,126           | 41,928            | [38,802]                           |
| Reimbursement                      | <u>16,824</u>   | <u>-</u>          | <u>16,824</u>                      |
| Total Receipts                     | <u>135,366</u>  | <u>\$ 162,130</u> | <u>\$ [26,764]</u>                 |
| Expenditures                       |                 |                   |                                    |
| Personal services                  | 43,255          | \$ 48,250         | \$ 4,995                           |
| Contractual services               | 5,245           | 8,250             | 3,005                              |
| Commodities                        | 82,579          | 97,500            | 14,921                             |
| Capital outlay                     | -               | 10,000            | 10,000                             |
| Transfers out                      | <u>20,000</u>   | <u>-</u>          | <u>[20,000]</u>                    |
| Total Expenditures                 | <u>151,079</u>  | <u>\$ 164,000</u> | <u>\$ 12,921</u>                   |
| Receipts Over [Under] Expenditures | [15,713]        |                   |                                    |
| Unencumbered Cash, Beginning       | <u>21,536</u>   |                   |                                    |
| Unencumbered Cash, Ending          | <u>\$ 5,823</u> |                   |                                    |

See independent auditor's report on the financial statements.

Brown County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Alcohol Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2018

|  | <u>Actual</u>        | <u>Budget</u>    | Variance<br>Over<br><u>[Under]</u> |
|--|----------------------|------------------|------------------------------------|
| Receipts                               |                      |                  |                                    |
| Taxes                                  | \$ 16,189            | \$ 20,815        | \$ [4,626]                         |
| Total Receipts                         | <u>16,189</u>        | <u>\$ 20,815</u> | <u>\$ [4,626]</u>                  |
| <br>Expenditures                       |                      |                  |                                    |
| Appropriation                          | <u>13,635</u>        | <u>\$ 29,000</u> | <u>\$ 15,365</u>                   |
| Total Expenditures                     | <u>13,635</u>        | <u>\$ 29,000</u> | <u>\$ 15,365</u>                   |
| <br>Receipts Over [Under] Expenditures | <br>2,554            |                  |                                    |
| <br>Unencumbered Cash, Beginning       | <br><u>9,115</u>     |                  |                                    |
| <br>Unencumbered Cash, Ending          | <br><u>\$ 11,669</u> |                  |                                    |

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual  
Drug Forfeiture Fund\*  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    |                 |
|------------------------------------|-----------------|
| Receipts                           |                 |
| Miscellaneous                      | \$ -            |
| Total Receipts                     | <u>-</u>        |
| Expenditures                       |                 |
| Commodities                        | -               |
| Total Expenditures                 | <u>-</u>        |
| Receipts Over [Under] Expenditures | -               |
| Unencumbered Cash, Beginning       | <u>3,049</u>    |
| Unencumbered Cash, Ending          | <u>\$ 3,049</u> |

\* This fund is not required to be budgeted.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual and Budget  
Special Parks and Recreation Fund  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    | <u>Actual</u> | <u>Budget</u>    | Variance<br>Over<br><u>[Under]</u> |
|------------------------------------|---------------|------------------|------------------------------------|
| Receipts                           |               |                  |                                    |
| Taxes                              | \$ 7,156      | \$ 10,000        | \$ [2,844]                         |
| Total Receipts                     | <u>7,156</u>  | <u>\$ 10,000</u> | <u>\$ [2,844]</u>                  |
| <br>                               |               |                  |                                    |
| Expenditures                       |               |                  |                                    |
| Appropriation                      | 7,195         | \$ 10,000        | \$ 2,805                           |
| Total Expenditures                 | <u>7,195</u>  | <u>\$ 10,000</u> | <u>\$ 2,805</u>                    |
| <br>                               |               |                  |                                    |
| Receipts Over [Under] Expenditures | [39]          |                  |                                    |
| <br>                               |               |                  |                                    |
| Unencumbered Cash, Beginning       | <u>40</u>     |                  |                                    |
| <br>                               |               |                  |                                    |
| Unencumbered Cash, Ending          | <u>\$ 1</u>   |                  |                                    |

See independent auditor's report on the financial statements.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual  
Worthless Checks Fund\*  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    |                 |
|------------------------------------|-----------------|
| Receipts                           |                 |
| Miscellaneous                      | \$ 560          |
| Total Receipts                     | <u>560</u>      |
| Expenditures                       |                 |
| Contractual services               | <u>-</u>        |
| Total Expenditures                 | <u>-</u>        |
| Receipts Over [Under] Expenditures | 560             |
| Unencumbered Cash, Beginning       | <u>3,625</u>    |
| Unencumbered Cash, Ending          | <u>\$ 4,185</u> |

\* This fund is not required to be budgeted.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual  
Diversion Fund\*  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    |                 |
|------------------------------------|-----------------|
| Receipts                           |                 |
| District court                     | \$ 17,023       |
| Total Receipts                     | <u>17,023</u>   |
| Expenditures                       |                 |
| Personal services                  | 15,429          |
| Contractual services               | 8,046           |
| Commodities                        | <u>1,289</u>    |
| Total Expenditures                 | <u>24,764</u>   |
| Receipts Over [Under] Expenditures | [7,741]         |
| Unencumbered Cash, Beginning       | <u>9,783</u>    |
| Unencumbered Cash, Ending          | <u>\$ 2,042</u> |

\* This fund is not required to be budgeted.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual and Budget  
911 Fund  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    | <u>Actual</u>     | <u>Budget</u>     | Variance<br>Over<br><u>[Under]</u> |
|------------------------------------|-------------------|-------------------|------------------------------------|
| Receipts                           |                   |                   |                                    |
| Taxes                              | \$ 64,261         | \$ 50,000         | \$ 14,261                          |
| Total Receipts                     | <u>64,261</u>     | <u>\$ 50,000</u>  | <u>\$ 14,261</u>                   |
| Expenditures                       |                   |                   |                                    |
| Contractual services               | 47,640            | \$ 115,000        | \$ 67,360                          |
| Commodities                        | <u>143,474</u>    | -                 | <u>[143,474]</u>                   |
| Total Expenditures                 | <u>191,114</u>    | <u>\$ 115,000</u> | <u>\$ [76,114]</u>                 |
| Receipts Over [Under] Expenditures | [126,853]         |                   |                                    |
| Unencumbered Cash, Beginning       | <u>237,483</u>    |                   |                                    |
| Unencumbered Cash, Ending          | <u>\$ 110,630</u> |                   |                                    |

See independent auditor's report on the financial statements.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual  
BR CA Drug Forfeiture Fund\*  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    |                 |
|------------------------------------|-----------------|
| Receipts                           |                 |
| Miscellaneous                      | \$ 2,325        |
| Total Receipts                     | <u>2,325</u>    |
| Expenditures                       |                 |
| Contractual services               | <u>-</u>        |
| Total Expenditures                 | <u>-</u>        |
| Receipts Over [Under] Expenditures | 2,325           |
| Unencumbered Cash, Beginning       | <u>358</u>      |
| Unencumbered Cash, Ending          | <u>\$ 2,683</u> |

\* This fund is not required to be budgeted.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual  
Federal ACE Fund\*  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    |                    |
|------------------------------------|--------------------|
| Receipts                           |                    |
| Miscellaneous                      | \$ -               |
| Total Receipts                     | <u>-</u>           |
| Expenditures                       |                    |
| Personal services                  | 952                |
| Commodities                        | <u>138</u>         |
| Total Expenditures                 | <u>1,090</u>       |
| Receipts Over [Under] Expenditures | [1,090]            |
| Unencumbered Cash, Beginning       | <u>1,090</u>       |
| Unencumbered Cash, Ending          | <u><u>\$ -</u></u> |

\* This fund is not required to be budgeted.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual  
Juvenile Justice Prevention Fund\*  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    |                  |
|------------------------------------|------------------|
| Receipts                           |                  |
| State appropriation                | \$ 64,638        |
| Total Receipts                     | <u>64,638</u>    |
| Expenditures                       |                  |
| Personal services                  | 74,140           |
| Contractual services               | 2,425            |
| Commodities                        | 691              |
| Miscellaneous                      | <u>1,809</u>     |
| Total Expenditures                 | <u>79,065</u>    |
| Receipts Over [Under] Expenditures | [14,427]         |
| Unencumbered Cash, Beginning       | <u>24,853</u>    |
| Unencumbered Cash, Ending          | <u>\$ 10,426</u> |

\* This fund is not required to be budgeted.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual  
Juvenile Justice Core Fund\*  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    |                  |
|------------------------------------|------------------|
| Receipts                           |                  |
| State appropriation                | \$ 329,418       |
| Total Receipts                     | <u>329,418</u>   |
| Expenditures                       |                  |
| Personal services                  | 224,185          |
| Contractual services               | 13,742           |
| Commodities                        | 22,201           |
| Miscellaneous                      | <u>73,214</u>    |
| Total Expenditures                 | <u>333,342</u>   |
| Receipts Over [Under] Expenditures | [3,924]          |
| Unencumbered Cash, Beginning       | <u>23,742</u>    |
| Unencumbered Cash, Ending          | <u>\$ 19,818</u> |

\* This fund is not required to be budgeted.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual  
Federal Match Fund\*  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    |               |
|------------------------------------|---------------|
| Receipts                           |               |
| Reimbursements                     | \$ -          |
| Total Receipts                     | <u>-</u>      |
| Expenditures                       |               |
| Personal services                  | -             |
| Total Expenditures                 | <u>-</u>      |
| Receipts Over [Under] Expenditures | -             |
| Unencumbered Cash, Beginning       | <u>445</u>    |
| Unencumbered Cash, Ending          | <u>\$ 445</u> |

\* This fund is not required to be budgeted.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual  
Adult Community Corrections Fund\*  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    |                  |
|------------------------------------|------------------|
| Receipts                           |                  |
| State appropriation                | \$ 252,163       |
| Total Receipts                     | <u>252,163</u>   |
| Expenditures                       |                  |
| Personal services                  | 195,528          |
| Contractual services               | 2,972            |
| Commodities                        | 6,885            |
| Miscellaneous                      | <u>58,598</u>    |
| Total Expenditures                 | <u>263,983</u>   |
| Receipts Over [Under] Expenditures | [11,820]         |
| Unencumbered Cash, Beginning       | <u>56,438</u>    |
| Unencumbered Cash, Ending          | <u>\$ 44,618</u> |

\* This fund is not required to be budgeted.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual  
Sheriff's Income Fund\*  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    |                  |
|------------------------------------|------------------|
| Receipts                           |                  |
| Miscellaneous                      | <u>\$ 10,956</u> |
| Total Receipts                     | <u>10,956</u>    |
| <br>                               |                  |
| Expenditures                       |                  |
| Miscellaneous                      | <u>15,443</u>    |
| Total Expenditures                 | <u>15,443</u>    |
| <br>                               |                  |
| Receipts Over [Under] Expenditures | [4,487]          |
| <br>                               |                  |
| Unencumbered Cash, Beginning       | <u>10,891</u>    |
| <br>                               |                  |
| Unencumbered Cash, Ending          | <u>\$ 6,404</u>  |

\* This fund is not required to be budgeted.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual  
CC123 Fund\*  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    |                 |
|------------------------------------|-----------------|
| Receipts                           |                 |
| Miscellaneous                      | \$ 2,058        |
| Total Receipts                     | <u>2,058</u>    |
| Expenditures                       |                 |
| Contractual services               | <u>1,350</u>    |
| Total Expenditures                 | <u>1,350</u>    |
| Receipts Over [Under] Expenditures | 708             |
| Unencumbered Cash, Beginning       | <u>820</u>      |
| Unencumbered Cash, Ending          | <u>\$ 1,528</u> |

\* This fund is not required to be budgeted.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual and Budget  
Bond and Interest Fund  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    | <u>Actual</u>     | <u>Budget</u> | Variance<br>Over<br><u>[Under]</u> |
|------------------------------------|-------------------|---------------|------------------------------------|
| Receipts                           |                   |               |                                    |
| Taxes                              | \$ 33             | \$ -          | \$ 33                              |
| Total Receipts                     | <u>33</u>         | <u>\$ -</u>   | <u>\$ 33</u>                       |
| Expenditures                       |                   |               |                                    |
| Miscellaneous                      | -                 | \$ -          | \$ -                               |
| Total Expenditures                 | <u>-</u>          | <u>\$ -</u>   | <u>\$ -</u>                        |
| Receipts Over [Under] Expenditures | 33                |               |                                    |
| Unencumbered Cash, Beginning       | <u>379,559</u>    |               |                                    |
| Unencumbered Cash, Ending          | <u>\$ 379,592</u> |               |                                    |

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual and Budget  
Services for the Elderly Fund  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    | <u>Actual</u>    | <u>Budget</u>     | Variance<br>Over<br><u>[Under]</u> |
|------------------------------------|------------------|-------------------|------------------------------------|
| Receipts                           |                  |                   |                                    |
| Taxes                              | \$ 129,069       | \$ 129,174        | \$ [105]                           |
| Charges to customers               | <u>2,153</u>     | <u>-</u>          | <u>2,153</u>                       |
| Total Receipts                     | <u>131,222</u>   | <u>\$ 129,174</u> | <u>\$ 2,048</u>                    |
| Expenditures                       |                  |                   |                                    |
| Personal services                  | 63,720           | \$ 70,000         | \$ 6,280                           |
| Contractual services               | 18,099           | 30,000            | 11,901                             |
| Commodities                        | 24,257           | 21,000            | [3,257]                            |
| Capital outlay                     | 2,230            | 9,000             | 6,770                              |
| Transfers out                      | <u>10,000</u>    | <u>-</u>          | <u>[10,000]</u>                    |
| Total Expenditures                 | <u>118,306</u>   | <u>\$ 130,000</u> | <u>\$ 11,694</u>                   |
| Receipts Over [Under] Expenditures | 12,916           |                   |                                    |
| Unencumbered Cash, Beginning       | <u>330</u>       |                   |                                    |
| Unencumbered Cash, Ending          | <u>\$ 13,246</u> |                   |                                    |

See independent auditor's report on the financial statements.

Brown County, Kansas  
Schedule of Receipts and Expenditures - Actual and Budget  
Solid Waste Fund  
Regulatory Basis  
For the Year Ended December 31, 2018

|                                    | <u>Actual</u>     | <u>Budget</u>     | Variance<br>Over<br><u>[Under]</u> |
|------------------------------------|-------------------|-------------------|------------------------------------|
| Receipts                           |                   |                   |                                    |
| Landfill fees                      | \$ 703,986        | \$ 700,000        | \$ 3,986                           |
| Miscellaneous                      | <u>1,115</u>      | <u>-</u>          | <u>1,115</u>                       |
| Total Receipts                     | <u>705,101</u>    | <u>\$ 700,000</u> | <u>\$ 5,101</u>                    |
| Expenditures                       |                   |                   |                                    |
| Personal services                  | 89,204            | \$ 117,000        | \$ 27,796                          |
| Contractual services               | 549,142           | 418,000           | [131,142]                          |
| Commodities                        | 10,257            | 35,000            | 24,743                             |
| Capital outlay                     | <u>10,727</u>     | <u>101,880</u>    | <u>91,153</u>                      |
| Total Expenditures                 | <u>659,330</u>    | <u>\$ 671,880</u> | <u>\$ 12,550</u>                   |
| Receipts Over [Under] Expenditures | 45,771            |                   |                                    |
| Unencumbered Cash, Beginning       | <u>126,294</u>    |                   |                                    |
| Unencumbered Cash, Ending          | <u>\$ 172,065</u> |                   |                                    |

See independent auditor's report on the financial statements.

Brown County, Kansas  
 Schedule of Receipts and Expenditures - Actual  
 Related Municipal Entity - Extension Council  
 Regulatory Basis  
 For the Year Ended December 31, 2018

|                                    |                   |
|------------------------------------|-------------------|
| Receipts                           |                   |
| County appropriations              | \$ 97,800         |
| State salary reimbursement         | 17,576            |
| Education services                 | 2,927             |
| Miscellaneous                      | <u>510</u>        |
| Total Receipts                     | <u>118,813</u>    |
| Expenditures                       |                   |
| Personal services                  | 101,670           |
| Contractual services               | 11,902            |
| Commodities                        | 2,128             |
| Capital outlay                     | <u>1,962</u>      |
| Total Expenditures                 | <u>117,662</u>    |
| Receipts Over [Under] Expenditures | 1,151             |
| Unencumbered Cash, Beginning       | <u>173,118</u>    |
| Unencumbered Cash, Ending          | <u>\$ 174,269</u> |

See independent auditor's report on the financial statements.

SCHEDULE 4

Brown County, Kansas  
 Summary of Receipts and Disbursements - Actual  
 Agency Funds  
 Regulatory Basis  
 For the Year Ended December 31, 2018

|                                | <u>Beginning<br/>Cash Balance</u> | <u>Receipts</u>          | <u>Disbursements</u>     | <u>Ending<br/>Cash Balance</u> |
|--------------------------------|-----------------------------------|--------------------------|--------------------------|--------------------------------|
| Other Funds:                   |                                   |                          |                          |                                |
| Taxation and Clearing Accounts | \$ 165,132                        | \$ 13,866,154            | \$ 13,910,048            | \$ 121,238                     |
| Inmate Account                 | 29,581                            | 16,623                   | 11,977                   | 34,227                         |
| Micro Loan Account             | 89,343                            | 134                      | -                        | 89,477                         |
| District Court                 | 31,693                            | 380,951                  | 374,342                  | 38,302                         |
| Law Library                    | 57,623                            | 10,620                   | 2,232                    | 66,011                         |
| Community Corrections          | 25,235                            | 34,098                   | 38,018                   | 21,315                         |
| Special MVT                    | 27,255                            | 85,855                   | 77,522                   | 35,588                         |
| Other Clearing Accounts        | <u>12,832,533</u>                 | <u>28,696,908</u>        | <u>28,593,989</u>        | <u>12,935,452</u>              |
| <br>Total Agency Funds         | <br><u>\$ 13,258,395</u>          | <br><u>\$ 43,091,343</u> | <br><u>\$ 43,008,128</u> | <br><u>\$ 13,341,610</u>       |

See independent auditor's report on the financial statements.