

COUNTY OF ANDERSON, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2019

County of Anderson, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2019

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Anderson County, Kansas

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

Management's Responsibility for the Financial Statement

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

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 County'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 Anderson County, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

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 Anderson County, Kansas, as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Anderson County, Kansas, as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated June 14, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing

procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

September 10, 2020

Anderson County, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 391,939	4,661,308	4,516,189	537,058	90,642	627,700
Special Purpose:						
Ambulance	15,274	573,445	581,633	7,086	17,797	24,883
Conservation District	959	50,778	50,000	1,737		1,737
Direct Election	6,558	57,191	60,871	2,878		2,878
Employee Benefits	119,811	1,610,391	1,312,115	418,087	23,103	441,190
EMS Tax Lid Reserve	87,973	49,810		137,783		137,783
Fair Building	93	8,288	8,000	381		381
Health	2,220	85,346	84,000	3,566		3,566
Historical Society	587	28,255	27,825	1,017		1,017
Mental Health	2,314	81,748	80,734	3,328		3,328
Intellectual Disabilities	1,355	45,812	45,229	1,938		1,938
Noxious Weed	4,862	158,586	155,918	7,530	1,062	8,592
Reappraisal	9,678	295,930	295,159	10,449	4,265	14,714
Road and Bridge	42,641	3,103,120	2,949,286	196,475	211,470	407,945
Rural Fire District No. 1	44,735	419,686	454,386	10,035	52,365	62,400
Service Program for the Elderly	1,980	70,354	69,462	2,872		2,872
Special Alcohol Program	33	5,584	5,617			
Special Bridge	309,756	175,286	174,048	310,994	1,879	312,873
Special Liability	17,108	32,692	33,530	16,270		16,270
Special Park and Recreation	22,458	1,511		23,969		23,969
Special Ambulance Equipment	121,621			121,621		121,621
Special Capital Improvement	1,937,521	323,813	1,666,763	594,571	228,563	823,134
Special Equipment Reserve	1,182,948	75,500	110,414	1,148,034		1,148,034
Jail Sales Tax Reserve	549,959	526,033	443,498	632,494		632,494
Jail/Sheriff Reserve	770,135	231,684	76,337	925,482	8,493	933,975
Special Highway	882,618	400,000	493,621	788,997		788,997
Special Machinery	258,356	125,000	216,345	167,011		167,011
Special Rural Fire Equipment	83,103	51,000	95,819	38,284	110,870	149,154
Welda Sewer District	72,144	29,037	26,309	74,872	41	74,913
Emergency Telephone Service	39,658	59,400	40,281	58,777	4	58,781
Wireless Emergency Telephone Service	5,077	18		5,095		5,095
Bond and Interest:						
Bond and Interest	33,372	246,498	245,425	34,445		34,445
Hospital Bond and Interest	304,866	1,579,562	1,567,100	317,328		317,328
Welda Sewer Bond and Interest	205	19,172	19,172	205		205
Law Enforcement Center Bond Reserve	415,457	172,728		588,185		588,185
Business:						
Solid Waste	474,627	198,675	249,879	423,423	4,052	427,475

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

Anderson County, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Trusts:						
Special Auto	83,823	235,384	285,636	33,571	13,552	47,123
Prosecuting Attorney Training	6,777	1,105	874	7,008		7,008
Special Law Enforcement Trust	7,670	312	800	7,182		7,182
Special Sex Offender Fee Trust	4,686	3,290	2,883	5,093		5,093
Inmate Commissary	(4,029)	63,631	51,385	8,217	485	8,702
Register of Deeds Technology	52,885	9,565	9,454	52,996	285	53,281
County Clerk Technology	9,637	2,374	5,890	6,121		6,121
County Treasurer Technology	9,637	2,381		12,018		12,018
Special Prosecutor's Trust	684			684		684
Prosecuting Attorney Check Fees	422	10		432		432
D.A.R.E. Grant	2,755	2,147	2,107	2,795		2,795
CDBG - Fire Grant		36	36			
Employee Benefit Trust	17,550	20,000	28,997	8,553		8,553
Sheriff Bulletproof Vest Grant	4,635	414	828	4,221		4,221
Diversion Fees	52,505	19,428	62,202	9,731	225	9,956
Veteran's Memorial	383,510	101,800	69,302	416,008		416,008
Ethanol Plant Tax Refund Reserve	1,454,351			1,454,351		1,454,351
Total Primary Government (1)	<u>10,301,499</u>	<u>16,015,118</u>	<u>16,675,359</u>	<u>9,641,258</u>	<u>769,153</u>	<u>10,410,411</u>
Composition of Cash:						
Cash and Cash Items on Hand						8,996
Demand Deposits						18,668,688
In Transit from State of Kansas						22,027
State Municipal Investment Pool						1,138,464
Less: Agency Funds						(9,427,764)
Total Primary Government (1)						<u>10,410,411</u>

(1) Excluding Agency Funds

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

Note 1 **Summary of Significant Accounting Policies**

A. **Reporting Entity**

The County of Anderson, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Anderson, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

B. **Basis of Presentation**

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2019:

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

Special Purpose Funds--used to account for the proceeds of specific tax levies and other specific regulatory receipt sources that are intended for specified purposes.

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

Business Funds--funds financed in whole or in part by fees charged to users of the goods or services.

Trust Funds--funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds--funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

C. **Basis of Accounting**

Statutory Basis of Accounting - The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

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

Departure from accounting principles generally accepted in the United States of America - The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise 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 local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2019, the County amended the budgets of the following funds, in the amounts indicated:

		Original <u>Budget</u>	Amended <u>Budget</u>
Ambulance Fund	\$	563,836	588,836
Solid Waste Fund		201,000	310,000

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.

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, and the following special revenue funds:

- EMS Tax Lid Reserve Fund
- Special Ambulance Vehicle Fund
- Special Equipment Reserve Fund
- Jail/Sheriff Maintenance Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Special Rural Fire Equipment Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the general fund, as provided by Kansas Statutes, or other funds as designated by County resolution.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

Deposits and Investments

As of December 31, 2019, the County had the following investments:

<u>Investment Type</u>	<u>Book Value</u>	<u>Fair Value</u>
Kansas Municipal Investment Pool	\$ 1,138,464	1,138,464

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 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.

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

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. In addition to this statutory provision, the County has passed an investment policy which requires all deposits to be secured 100% at all times.

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 not designated any peak periods.

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 and the County's investment policy requires 100% collateralization at all times.

At December 31, 2019, the carrying amount of the County's deposits was \$18,668,688 and the bank balance was \$19,168,925. Of the bank balance, \$1,565,399 was secured by federal depository insurance and the remaining \$17,603,526 was collateralized securities held by the pledging financial institution's agents in the County's name.

At December 31, 2019, the County had invested \$1,138,464 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statute. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

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

Vacation and Sick Pay

The County's policies regarding vacation and sick leave permit employees to accumulate a maximum of 160 hours vacation time (200 hours if the employee has been with the County more than 10 years and 240 hours if the employee has been with the County more than 20 years) and a maximum accumulation of 480 hours sick pay. Upon termination, with at least 2 weeks' notice, employees are paid for all earned, but unused vacation time, and 50% of earned but unused sick leave. Policies prohibit payment for vacation time in lieu of time off.

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

No violations.

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived the application of generally accepted accounting principles through December 31, 2019, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

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. 75-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

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

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 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$557,729 for KPERS for the year ended December 31, 2019.

Net Pension Liability. At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,585,586. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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 publically available on the website at www.kpers.org or can be obtained as described above.

General Long-Term Debt

On December 28, 2017, the County issued \$9,685,000 in General Obligation Advance Refunding Bonds. The proceeds of these bonds were placed in a trust and will be used to retire \$8,160,000 of the County's outstanding 2013 Hospital Bonds, plus to cover interest on those refunded bonds until their call date on August 1, 2023. The \$8,160,000 in advance refunded bonds will be called and retired by the escrow trustee on August 1, 2023. These bonds have been considered defeased by the County, and have been removed from the schedule of long term debt shown below.

Lease Purchase Agreement

At December 31, 2019, the County was obligated under two lease purchase agreements. Details of these agreements, along with payments due subsequent to December 31, 2019, are presented below.

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2019, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>Lease Purchase Agreements:</u>									
Jail Building Refinance	2.0-2.125%	08/04/16	\$ 3,305,000	08/01/25	2,570,000		390,000	2,180,000	53,498
Fire Truck	3.77%	08/13/18	206,800	01/15/26	180,007		22,947	157,060	6,793
<u>General Obligation Bonds:</u>									
G.O. Hospital and Refunding Bonds	2.00-5.00%	08/01/13	25,455,000	08/01/43	15,170,000		550,000	14,620,000	645,706
G.O. Refunding Bonds	2.00-2.50%	07/02/15	2,370,000	08/01/26	1,785,000		205,000	1,580,000	40,425
G.O. Refunding Bonds	2.00-3.25%	12/28/17	9,685,000	08/01/38	9,495,000		70,000	9,425,000	301,394
G.O. Sewer District Bonds 2007-A	4.125%	06/18/07	268,300	06/26/47	234,000		4,000	230,000	9,653
G.O. Sewer District Bonds 2007-B	4.125%	06/18/07	46,000	06/26/47	40,200		700	39,500	1,658
G.O. Sewer District Bonds 2007-C	4.125%	06/18/07	60,000	06/26/47	52,400		1,000	51,400	2,161
Total Contractual Indebtedness					29,526,607	0	1,243,647	28,282,960	1,061,288

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

	<u>Lease Purchase Agreements</u>		<u>General Obligation Bonds</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2020	\$ 395,000	44,306	855,800	980,825	2,275,931
2021	423,814	42,334	891,800	959,310	2,317,258
2022	429,712	33,435	896,900	934,580	2,294,627
2023	440,645	24,402	957,000	906,745	2,328,792
2024	451,613	15,135	987,100	878,275	2,332,123
2025-2029	196,276	6,180	4,615,700	3,866,078	8,684,234
2030-2034			4,976,600	2,960,484	7,937,084
2035-2039			5,902,700	2,083,281	7,985,981
2040-2044			5,807,000	717,532	6,524,532
2045-2047			55,300	4,620	59,920
	<u>2,337,060</u>	<u>165,792</u>	<u>25,945,900</u>	<u>14,291,730</u>	<u>42,740,482</u>

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Jails Sales Tax Reserve Fund	General Fund	Bond Covenant	\$ 443,498
Special Auto Fund	General Fund	K.S.A. 8-145	83,824
General Fund	EMS Tax Lid Reserve Fund	Resolution	49,810
General Fund	Special Capital Improvement Fund	K.S.A. 19-120	323,813
General Fund	Special Equipment Reserve Fund	K.S.A. 19-119	9,500
Election Fund	Special Equipment Reserve Fund	K.S.A. 19-119	21,000
Noxious Weed Fund	Special Equipment Reserve Fund	K.S.A. 19-119	19,000
Reappraisal Fund	Special Equipment Reserve Fund	K.S.A. 19-119	26,000
General Fund	Jail/Sheriff Reserve Fund	Resolution	231,684
Road and Bridge Fund	Special Highway Fund	K.S.A. 68-590	400,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	125,000
Rural Fire District No. 1 Fund	Special Rural Fire Equipment Fund	K.S.A. 19-3612c	12,000
CDBG – Fire Grant Fund	Rural Fire District No. 1 Fund	Reimbursement	36
Welda Sewer District Fund	Welda Sewer District Bond and Interest Fund	Bond Covenant	19,172
General Fund	Law Enforcement Center Bond Reserve Fund	Resolution	172,728
Employee Benefits Fund	Employee Benefit Trust Fund	Resolution	20,000
General Fund	Veterans' Memorial Fund	Resolution	100,000

Note 4 Summary, Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

As part of their risk management plan, the County has joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management.

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

Pending Litigation

The County is defendant in various lawsuits which fall under the coverage of the County's insurance carrier. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Jail Building – Anderson County Public Building Commission

During 2007, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. The purpose of this PBC was to issue revenue bonds for the construction of a jail facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were then secured by a Lease Agreement between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due. Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included.

Also during 2007, the County held a special election and gained approval for a special sales tax to pay for the construction and equipping of a jail facility. The proceeds of this sales tax will be used to pay the County's lease payments to the PBC.

During 2016, the PBC issued advance refunding bonds to refinance this outstanding debt. The proceeds of these advance refunding bonds, along with \$620,000 provided by the County from the Law Enforcement Center Bond Reserve Fund, were used to shorten the projected payment schedule and reduce future interest payments. As a result, the payments due from the County under this lease were reduced substantially.

Note 5 **Closure and Postclosure Care Costs of Landfill**

During 1995, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The final closure was completed during 1996. Engineer estimates made at the time of closing were that it would cost \$21,200 per year over the thirty year monitoring period to provide for monitoring and post-closure care of the landfill site.

Note 6 **Ethanol Plant Tax Reserve**

A large ethanol plant in the County has filed a formal protest with the Kansas Board of Tax Appeals, claiming that the taxable valuation of their plant is too high for one or more tax years. This protest will not likely be resolved for several years, and at that time, the County may be required to issue refunds of taxes already collected for the years under appeal. In order to hedge against this eventuality, the County has established the Ethanol Plant Tax Reserve Fund and transferred monies from the General Fund into this reserve. The monies in this reserve will be used to pay any future refunds that may be ordered to be paid from County-budgeted funds.

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

Note 7 **Hospital Construction Project and Advance Refunding**

In August, 2013, the County issued \$25,455,000 in G.O. Refunding and Improvement Bonds. \$209,843 of the proceeds of this issue were placed in escrow with a third party bank and were used to retire \$195,000 of the outstanding 2005 bond issue (the remaining portion that was originally attributable to the construction of an Ambulance station) on August 1, 2015. \$1,190,887 of the proceeds represented interest that was capitalized at the time of the bond issuance. This amount was placed in the Hospital Bond and Interest Fund to be used to make interest payments on the outstanding bonds during construction. The remainder of the funds were paid to the Anderson County Hospital Board of Trustees for use in constructing a new hospital facility. The Board of Trustees was responsible for the construction of the new facility. This construction was completed in early 2015. Repayment of these bonds will be accomplished through monthly revenue payments from operations of the Hospital, which began early in 2015 when the facility opened, together with a County tax levy.

Note 8 **Subsequent Events**

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through September 10, 2020, the date the financial statement was available for issue.

Anderson County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

Schedule 1

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 4,516,189		4,516,189	4,516,189	
Special Purpose:					
Ambulance	588,836		588,836	581,633	7,203
Conservation District	50,000		50,000	50,000	
Direct Election	61,000		61,000	60,871	129
Employee Benefits	1,634,737		1,634,737	1,312,115	322,622
Fair Building	8,000		8,000	8,000	
Health	84,000		84,000	84,000	
Historical Society	27,825		27,825	27,825	
Mental Health	80,734		80,734	80,734	
Intellectual Disabilities	45,229		45,229	45,229	
Noxious Weed	156,500		156,500	155,918	582
Reappraisal	297,420		297,420	295,159	2,261
Road and Bridge	3,031,655	26,204	3,057,859	2,949,286	108,573
Rural Fire District No. 1	467,800		467,800	454,386	13,414
Service Program for the Elderly	69,462		69,462	69,462	
Special Alcohol Program	7,072		7,072	5,617	1,455
Special Bridge	374,804		374,804	174,048	200,756
Special Liability	45,000		45,000	33,530	11,470
Special Park and Recreation	24,437		24,437		24,437
Welda Sewer District	89,509		89,509	26,309	63,200
Emergency Telephone Service	71,338		71,338	40,281	31,057
Wireless Emergency Telephone Service	5,113		5,113		5,113
Bond and Interest:					
Bond and Interest	265,475		265,475	245,425	20,050
Hospital Bond and Interest	1,817,200		1,817,200	1,567,100	250,100
Welda Sewer Bond and Interest	20,901		20,901	19,172	1,729
Business:					
Solid Waste	310,000		310,000	249,879	60,121
Totals	<u>14,150,236</u>	<u>26,204</u>	<u>14,176,440</u>	<u>13,052,168</u>	<u>1,124,272</u>

Anderson County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,533,903	2,668,604	2,640,545	28,059
Motor Vehicle Tax	306,947	235,368	205,758	29,610
Recreational Vehicle Tax	6,443	4,616	4,160	456
Delinquent Tax	60,471	63,975	37,920	26,055
16/20 M Truck Tax	12,963	18,053	12,559	5,494
Countywide Sales Tax	664,798	704,739	620,000	84,739
Commercial Vehicle Fees	21,534	15,917	13,664	2,253
Mineral Production Tax		16		16
Watercraft Tax	2,591	1,399	1,697	(298)
Interest on Tax	68,853	101,639	60,000	41,639
Total Taxes	<u>3,678,503</u>	<u>3,814,326</u>	<u>3,596,303</u>	<u>218,023</u>
Intergovernmental				
Emergency Preparedness Grant	18,099	18,003	22,000	(3,997)
Local Alcoholic Liquor Tax	1,553	1,512	1,766	(254)
Total Intergovernmental	<u>19,652</u>	<u>19,515</u>	<u>23,766</u>	<u>(4,251)</u>
Licenses, Fees, and Permits				
Mortgage Registration	14,198			
Officer Fees	83,739	86,162	80,000	6,162
Service Fees	2,631	2,592		2,592
Total Licenses, Fees, and Permits	<u>100,568</u>	<u>88,754</u>	<u>80,000</u>	<u>8,754</u>
Use of Money and Property				
Interest on Investments	35,038	29,570	14,500	15,070
Rent	1,905	1,920		1,920
Prisoner Board	173,943	172,728	100,000	72,728
Total Use of Money and Property	<u>210,886</u>	<u>204,218</u>	<u>114,500</u>	<u>89,718</u>
Transfers				
Operating Transfers In	<u>553,080</u>	<u>527,322</u>	<u>492,107</u>	<u>35,215</u>
Miscellaneous				
Donations and Contributions		62		62
Other	2,635	7,111	5,000	2,111
Total Miscellaneous	<u>2,635</u>	<u>7,173</u>	<u>5,000</u>	<u>2,173</u>
Total Cash Receipts	<u>4,565,324</u>	<u>4,661,308</u>	<u>4,311,676</u>	<u>349,632</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	61,517	63,363	63,363	
Contractual Services	4,353	3,923	6,800	2,877
Commodities	75	54	500	446
Capital Outlay			1,000	1,000
Reimbursed Expense	(190)			
Total County Commission	<u>65,755</u>	<u>67,340</u>	<u>71,663</u>	<u>4,323</u>
County Clerk				
Personal Services	122,119	127,008	127,000	(8)
Contractual Services	4,756	4,787	6,000	1,213
Commodities	2,282	1,275	1,500	225
Capital Outlay	1,026	317	1,000	683
Total County Clerk	<u>130,183</u>	<u>133,387</u>	<u>135,500</u>	<u>2,113</u>
County Treasurer				
Personal Services	175,976	203,782	215,000	11,218
Contractual Services	11,413	12,441	12,700	259
Commodities	3,767	5,137	6,100	963
Capital Outlay	2,576	197	2,500	2,303
Reimbursed Expense		(25)		25
Total County Treasurer	<u>193,732</u>	<u>221,532</u>	<u>236,300</u>	<u>14,768</u>

Anderson County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
County Attorney				
Personal Services	\$ 131,462	144,287	141,000	(3,287)
Contractual Services	12,399	12,693	15,000	2,307
Commodities	4,290	3,456	7,000	3,544
Capital Outlay	4,904	3,638	4,500	862
Reimbursed Expense	(1,610)	(1,517)		1,517
Total County Attorney	<u>151,445</u>	<u>162,557</u>	<u>167,500</u>	<u>4,943</u>
Register of Deeds				
Personal Services	66,868	68,454	71,000	2,546
Contractual Services	1,125	1,056	2,500	1,444
Commodities	260	364	1,000	636
Capital Outlay			1,000	1,000
Total Register of Deeds	<u>68,253</u>	<u>69,874</u>	<u>75,500</u>	<u>5,626</u>
Unified Court				
Contractual Services	84,619	81,505	100,513	19,008
Commodities	3,114	4,158	6,000	1,842
Capital Outlay	11,256	14,719	18,000	3,281
Reimbursed Expense	(7,095)	(7,970)		7,970
Total Unified Court	<u>91,894</u>	<u>92,412</u>	<u>124,513</u>	<u>32,101</u>
Courthouse General				
Personal Services	70,279	53,940	60,000	6,060
Contractual Services	215,671	251,621	209,500	(42,121)
Commodities	22,401	25,197	25,000	(197)
Capital Outlay	9,187	2,610	50,000	47,390
Reimbursed Expense	(7,730)	(9,703)		9,703
Total Courthouse General	<u>309,808</u>	<u>323,665</u>	<u>344,500</u>	<u>20,835</u>
Appropriations				
Contractual Services	<u>7,500</u>	<u>8,000</u>	<u>8,000</u>	
Other General Government				
Contractual Services	<u>10,374</u>	<u>10,374</u>	<u>10,374</u>	
CASA				
Contractual Services	<u>6,960</u>	<u>9,400</u>	<u>9,400</u>	
Total General Government	<u>1,035,904</u>	<u>1,098,541</u>	<u>1,183,250</u>	<u>84,709</u>
Public Works				
Zoning				
Personal Services	11,602	11,776	12,800	1,024
Contractual Services	1,070	782	1,000	218
Commodities	111		1,000	1,000
Capital Outlay			1,000	1,000
Total Zoning	<u>12,783</u>	<u>12,558</u>	<u>15,800</u>	<u>3,242</u>
Maintenance				
Contractual Services	<u>12,440</u>	<u>12,050</u>	<u>12,050</u>	
Total Public Works	<u>25,223</u>	<u>24,608</u>	<u>27,850</u>	<u>3,242</u>
Public Safety				
Sheriff				
Personal Services	459,398	456,286	470,883	14,597
Contractual Services	41,502	41,376	52,000	10,624
Commodities	57,248	46,975	66,950	19,975
Capital Outlay	63,173	63,784	66,000	2,216
Operating Transfers Out	55,000	56,794		(56,794)
Reimbursed Expense	(34,282)	(9,382)		9,382
Total Sheriff	<u>642,039</u>	<u>655,833</u>	<u>655,833</u>	

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Dispatch				
Personal Services	\$ 255,478	283,519	310,576	27,057
Contractual Services	17,572	24,680	45,700	21,020
Commodities	2,481	3,567	3,000	(567)
Capital Outlay	772	3,325	5,000	1,675
Operating Transfers Out	87,973	49,810		(49,810)
Reimbursed Expense		(625)		625
Total Dispatch	<u>364,276</u>	<u>364,276</u>	<u>364,276</u>	
Jail				
Personal Services	497,483	521,406	563,906	42,500
Contractual Services	153,008	154,299	150,000	(4,299)
Commodities	128,819	130,165	141,317	11,152
Capital Outlay	7,722	5,424	5,000	(424)
Operating Transfers Out	180,000	174,890		(174,890)
Reimbursed Expense	(131,635)	(125,961)		125,961
Total Jail	<u>835,397</u>	<u>860,223</u>	<u>860,223</u>	
Juvenile Detention				
Contractual Services	<u>52,260</u>	<u>46,470</u>	<u>25,000</u>	(21,470)
Emergency Preparedness				
Personal Services	56,787	59,141	60,000	859
Contractual Services	70,841	80,509	38,000	(42,509)
Commodities	10,149	10,851	7,500	(3,351)
Capital Outlay	160,574	42,946	65,000	22,054
Reimbursed Expense	(145,766)	(32,840)		32,840
Total Emergency Preparedness	<u>152,585</u>	<u>160,607</u>	<u>170,500</u>	9,893
Total Public Safety	<u>2,046,557</u>	<u>2,087,409</u>	<u>2,075,832</u>	(11,577)
Health				
Coroner				
Contractual Services	29,526	15,531	25,300	9,769
Commodities	30			
Reimbursed Expense	(951)	(273)		273
Total Coroner	<u>28,605</u>	<u>15,258</u>	<u>25,300</u>	10,042
Agriculture				
Agricultural Appropriations				
Fair	<u>23,100</u>	<u>23,300</u>	<u>23,300</u>	
Culture and Recreation				
Parks and Recreation				
Contractual Services	<u>53</u>			
Economic Development				
Economic Development Appropriations				
Contractual Services	<u>20,000</u>	<u>34,000</u>	<u>34,000</u>	
Sanitation				
Landfill				
Personal Services	143,228	151,434	150,000	(1,434)
Contractual Services	7,325	16,559	21,000	4,441
Commodities	72	1,560		(1,560)
Capital Outlay	8,720	5,941	7,250	1,309
Total Landfill	<u>159,345</u>	<u>175,494</u>	<u>178,250</u>	2,756
Other Sanitation				
Contractual Services	<u>1,340</u>	<u>1,980</u>	<u>2,000</u>	20
Total Sanitation	<u>160,685</u>	<u>177,474</u>	<u>180,250</u>	2,776
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	

Anderson County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Equipment				
Courthouse General				
Contractual Services	\$ 110	60	50,000	49,940
Debt Service				
Lease Purchase Agreements				
Principal and Interest	425,962	443,498	442,107	(1,391)
Transfers				
Operating Transfers Out	1,116,274	606,041	468,300	(137,741)
Total Expenditures and Transfers	4,888,473	4,516,189	4,516,189	
Receipts Over (Under)				
Expenditures and Transfers	(323,149)	145,119		
Unencumbered Cash, Beginning	715,088	391,939		
Unencumbered Cash, Ending	391,939	537,058		

Anderson County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 489,607	509,202	503,804	5,398
Motor Vehicle Tax	44,671	45,008	39,759	5,249
Recreational Vehicle Tax	932	883	804	79
Delinquent Tax	11,469	12,428	7,327	5,101
16/20 M Truck Tax	3,034	2,576	2,427	149
Commercial Vehicle Fees	3,091	3,075	2,640	435
Watercraft Tax	372	273	328	(55)
Total Taxes	<u>553,176</u>	<u>573,445</u>	<u>557,089</u>	<u>16,356</u>
Transfers				
Operating Transfers In			25,000	(25,000)
Total Cash Receipts	<u>553,176</u>	<u>573,445</u>	<u>582,089</u>	<u>(8,644)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	552,726	563,836	563,836	
Capital Outlay		17,797	25,000	7,203
Total Expenditures and Transfers	<u>552,726</u>	<u>581,633</u>	<u>588,836</u>	<u>7,203</u>
Receipts Over (Under)				
Expenditures and Transfers	450	(8,188)		
Unencumbered Cash, Beginning	<u>14,824</u>	<u>15,274</u>		
Unencumbered Cash, Ending	<u>15,274</u>	<u>7,086</u>		

Anderson County, Kansas
Conservation District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 45,168	45,136	44,655	481
Motor Vehicle Tax	3,100	4,121	3,668	453
Recreational Vehicle Tax	65	81	74	7
Delinquent Tax	741	951	676	275
16/20 M Truck Tax	190	180	224	(44)
Commercial Vehicle Fees	215	284	244	40
Watercraft Tax	26	25	30	(5)
Total Cash Receipts	<u>49,505</u>	<u>50,778</u>	<u>49,571</u>	<u>1,207</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>49,000</u>	<u>50,000</u>	<u>50,000</u>	
Total Expenditures and Transfers	<u>49,000</u>	<u>50,000</u>	<u>50,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	505	778		
Unencumbered Cash, Beginning	<u>454</u>	<u>959</u>		
Unencumbered Cash, Ending	<u>959</u>	<u>1,737</u>		

Anderson County, Kansas
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 71,739	48,016	47,530	486
Motor Vehicle Tax	6,643	6,599	5,825	774
Recreational Vehicle Tax	139	129	118	11
Delinquent Tax	1,375	1,569	1,074	495
16/20 M Truck Tax	380	387	356	31
Commercial Vehicle Fees	462	451	387	64
Watercraft Tax	56	40	48	(8)
Total Cash Receipts	<u>80,794</u>	<u>57,191</u>	<u>55,338</u>	<u>1,853</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	13,665	14,622	15,000	378
Contractual Services	33,925	27,072	30,000	2,928
Commodities	3,217	5,701	15,000	9,299
Capital Outlay	1,120	721	1,000	279
Operating Transfers Out	29,000	21,000		(21,000)
Reimbursed Expense		(8,245)		8,245
Total Expenditures and Transfers	<u>80,927</u>	<u>60,871</u>	<u>61,000</u>	<u>129</u>
Receipts Over (Under)				
Expenditures and Transfers	(133)	(3,680)		
Unencumbered Cash, Beginning	<u>6,691</u>	<u>6,558</u>		
Unencumbered Cash, Ending	<u>6,558</u>	<u>2,878</u>		

Anderson County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,329,537	1,443,997	1,428,734	15,263
Motor Vehicle Tax	82,658	121,026	107,968	13,058
Recreational Vehicle Tax	1,718	2,374	2,183	191
Delinquent Tax	23,221	29,184	19,898	9,286
16/20 M Truck Tax	6,678	4,720	6,590	(1,870)
Commercial Vehicle Fees	5,681	8,349	7,170	1,179
Watercraft Tax	682	741	890	(149)
Total Cash Receipts	<u>1,450,175</u>	<u>1,610,391</u>	<u>1,573,433</u>	<u>36,958</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	1,384,050	1,292,115	1,634,737	342,622
Operating Transfers Out	14,870	20,000		(20,000)
Reimbursed Expense	(7,131)			
Total Expenditures and Transfers	<u>1,391,789</u>	<u>1,312,115</u>	<u>1,634,737</u>	<u>322,622</u>
Receipts Over (Under)				
Expenditures and Transfers	58,386	298,276		
Unencumbered Cash, Beginning	<u>61,425</u>	<u>119,811</u>		
Unencumbered Cash, Ending	<u>119,811</u>	<u>418,087</u>		

Anderson County, Kansas
EMS Tax Lid Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 87,973	49,810
Total Cash Receipts	<u>87,973</u>	<u>49,810</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	87,973	49,810
Unencumbered Cash, Beginning		87,973
Unencumbered Cash, Ending	<u>87,973</u>	<u>137,783</u>

Anderson County, Kansas
Fair Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 7,331	7,315	7,191	124
Motor Vehicle Tax	913	681	595	86
Recreational Vehicle Tax	19	13	12	1
Delinquent Tax	160	176	110	66
16/20 M Truck Tax	55	53	36	17
Commercial Vehicle Fees	63	46	40	6
Watercraft Tax	8	4	5	(1)
Total Cash Receipts	<u>8,549</u>	<u>8,288</u>	<u>7,989</u>	<u>299</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>8,500</u>	<u>8,000</u>	<u>8,000</u>	
Total Expenditures and Transfers	<u>8,500</u>	<u>8,000</u>	<u>8,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	49	288		
Unencumbered Cash, Beginning	<u>44</u>	<u>93</u>		
Unencumbered Cash, Ending	<u>93</u>	<u>381</u>		

Anderson County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 78,054	75,549	74,723	826
Motor Vehicle Tax	4,763	7,101	6,339	762
Recreational Vehicle Tax	99	139	128	11
Delinquent Tax	1,432	1,755	1,168	587
16/20 M Truck Tax	484	268	387	(119)
Commercial Vehicle Fees	324	490	421	69
Watercraft Tax	39	44	52	(8)
Total Cash Receipts	<u>85,195</u>	<u>85,346</u>	<u>83,218</u>	<u>2,128</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>84,000</u>	<u>84,000</u>	<u>84,000</u>	
Total Expenditures and Transfers	<u>84,000</u>	<u>84,000</u>	<u>84,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	1,195	1,346		
Unencumbered Cash, Beginning	<u>1,025</u>	<u>2,220</u>		
Unencumbered Cash, Ending	<u>2,220</u>	<u>3,566</u>		

Anderson County, Kansas
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 24,278	25,215	24,971	244
Motor Vehicle Tax	1,535	2,211	1,972	239
Recreational Vehicle Tax	32	43	40	3
Delinquent Tax	424	532	363	169
16/20 M Truck Tax	126	88	120	(32)
Commercial Vehicle Fees	105	152	131	21
Watercraft Tax	13	14	16	(2)
Total Cash Receipts	<u>26,513</u>	<u>28,255</u>	<u>27,613</u>	<u>642</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>26,225</u>	<u>27,825</u>	<u>27,825</u>	
Total Expenditures and Transfers	<u>26,225</u>	<u>27,825</u>	<u>27,825</u>	
Receipts Over (Under)				
Expenditures and Transfers	288	430		
Unencumbered Cash, Beginning	<u>299</u>	<u>587</u>		
Unencumbered Cash, Ending	<u>587</u>	<u>1,017</u>		

Anderson County, Kansas
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 73,291	72,565	71,838	727
Motor Vehicle Tax	4,124	6,657	5,952	705
Recreational Vehicle Tax	85	131	120	11
Delinquent Tax	1,366	1,663	1,097	566
16/20 M Truck Tax	426	231	363	(132)
Commercial Vehicle Fees	280	460	395	65
Watercraft Tax	34	41	49	(8)
Total Cash Receipts	<u>79,606</u>	<u>81,748</u>	<u>79,814</u>	<u>1,934</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>78,383</u>	<u>80,734</u>	<u>80,734</u>	
Total Expenditures and Transfers	<u>78,383</u>	<u>80,734</u>	<u>80,734</u>	
Receipts Over (Under)				
Expenditures and Transfers	1,223	1,014		
Unencumbered Cash, Beginning	<u>1,091</u>	<u>2,314</u>		
Unencumbered Cash, Ending	<u>2,314</u>	<u>3,328</u>		

Anderson County, Kansas
Intellectual Disabilities Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 41,410	40,613	40,166	447
Motor Vehicle Tax	2,354	3,762	3,363	399
Recreational Vehicle Tax	49	74	68	6
Delinquent Tax	784	948	620	328
16/20 M Truck Tax	242	132	205	(73)
Commercial Vehicle Fees	160	260	223	37
Watercraft Tax	19	23	28	(5)
Total Cash Receipts	<u>45,018</u>	<u>45,812</u>	<u>44,673</u>	<u>1,139</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>44,342</u>	<u>45,229</u>	<u>45,229</u>	
Total Expenditures and Transfers	<u>44,342</u>	<u>45,229</u>	<u>45,229</u>	
Receipts Over (Under)				
Expenditures and Transfers	676	583		
Unencumbered Cash, Beginning	<u>679</u>	<u>1,355</u>		
Unencumbered Cash, Ending	<u>1,355</u>	<u>1,938</u>		

Anderson County, Kansas
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 140,359	140,316	138,806	1,510
Motor Vehicle Tax	12,815	12,905	11,398	1,507
Recreational Vehicle Tax	268	253	230	23
Delinquent Tax	3,102	3,409	2,101	1,308
16/20 M Truck Tax	769	743	696	47
Commercial Vehicle Fees	891	882	757	125
Watercraft Tax	107	78	94	(16)
Total Cash Receipts	<u>158,311</u>	<u>158,586</u>	<u>154,082</u>	<u>4,504</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	58,062	60,428	60,500	72
Contractual Services	7,738	6,497	7,350	853
Commodities	260,877	186,755	145,000	(41,755)
Capital Outlay	1,293	1,281	30,000	28,719
Operating Transfers Out	23,000	19,000		(19,000)
Reimbursed Expense	(194,822)	(118,043)	(86,350)	31,693
Total Expenditures and Transfers	<u>156,148</u>	<u>155,918</u>	<u>156,500</u>	<u>582</u>
Receipts Over (Under)				
Expenditures and Transfers	2,163	2,668		
Unencumbered Cash, Beginning	<u>2,699</u>	<u>4,862</u>		
Unencumbered Cash, Ending	<u>4,862</u>	<u>7,530</u>		

Anderson County, Kansas
Reappraisal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 262,119	263,215	260,473	2,742
Motor Vehicle Tax	18,381	23,931	21,286	2,645
Recreational Vehicle Tax	385	469	430	39
Delinquent Tax	4,133	5,452	3,990	1,462
16/20 M Truck Tax	1,023	1,071	1,299	(228)
Commercial Vehicle Fees	1,280	1,646	1,414	232
Watercraft Tax	154	146	176	(30)
Total Cash Receipts	<u>287,475</u>	<u>295,930</u>	<u>289,068</u>	<u>6,862</u>
Expenditures and Transfers				
General Government				
Reappraisal				
Personal Services	176,040	232,411	210,870	(21,541)
Contractual Services	22,817	32,138	64,550	32,412
Commodities	3,156	4,249	9,500	5,251
Capital Outlay	2,587	1,545	12,500	10,955
Operating Transfers Out	90,000	26,000		(26,000)
Reimbursed Expense	(1,769)	(1,184)		1,184
Total Expenditures and Transfers	<u>292,831</u>	<u>295,159</u>	<u>297,420</u>	<u>2,261</u>
Receipts Over (Under)				
Expenditures and Transfers	(5,356)	771		
Unencumbered Cash, Beginning	<u>15,034</u>	<u>9,678</u>		
Unencumbered Cash, Ending	<u>9,678</u>	<u>10,449</u>		

Anderson County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,250,226	2,337,655	2,313,010	24,645
Motor Vehicle Tax	192,173	206,451	182,732	23,719
Recreational Vehicle Tax	4,006	4,050	3,694	356
Delinquent Tax	50,529	55,838	33,677	22,161
16/20 M Truck Tax	13,409	11,064	11,154	(90)
Commercial Vehicle Fees	13,285	14,132	12,135	1,997
Watercraft Tax	1,597	1,254	1,507	(253)
Total Taxes	<u>2,525,225</u>	<u>2,630,444</u>	<u>2,557,909</u>	<u>72,535</u>
Intergovernmental				
Special City & County Highway	437,703	441,556	434,636	6,920
Equalization and Adjustment	2,099	4,916		4,916
Federal Financial Assistance		23,121		23,121
State Grant		3,083		3,083
Total Intergovernmental	<u>439,802</u>	<u>472,676</u>	<u>434,636</u>	<u>38,040</u>
Transfers				
Operating Transfers In	<u>37,000</u>			
Miscellaneous				
Other	<u>4,028</u>			
Total Cash Receipts	<u>3,006,055</u>	<u>3,103,120</u>	<u>2,992,545</u>	<u>110,575</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	879,801	880,036	977,655	97,619
Contractual Services	74,574	77,212	84,000	6,788
Commodities	1,067,985	1,321,959	1,515,000	193,041
Capital Outlay	566,517	324,702	280,000	(44,702)
Operating Transfers Out	700,000	525,000	275,000	(250,000)
Reimbursed Expense	(177,701)	(179,623)	(100,000)	79,623
Total Maintenance	<u>3,111,176</u>	<u>2,949,286</u>	<u>3,031,655</u>	<u>82,369</u>
Budget Credit			26,204	26,204
Total Expenditures and Transfers	<u>3,111,176</u>	<u>2,949,286</u>	<u>3,057,859</u>	<u>108,573</u>
Receipts Over (Under)				
Expenditures and Transfers	(105,121)	153,834		
Unencumbered Cash, Beginning	<u>147,762</u>	<u>42,641</u>		
Unencumbered Cash, Ending	<u>42,641</u>	<u>196,475</u>		

Anderson County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 412,071	372,088	378,660	(6,572)
Motor Vehicle Tax	33,133	33,574	31,944	1,630
Recreational Vehicle Tax	783	731	708	23
Delinquent Tax	6,492	6,894	3,800	3,094
16/20 M Truck Tax	2,558	2,753	2,847	(94)
Commercial Vehicle Fees	2,781	2,736	2,577	159
Watercraft Tax	338	232	296	(64)
Total Taxes	<u>458,156</u>	<u>419,008</u>	<u>420,832</u>	<u>(1,824)</u>
Miscellaneous				
Sale of Surplus Property		678		678
Total Cash Receipts	<u>458,156</u>	<u>419,686</u>	<u>420,832</u>	<u>(1,146)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Personal Services	53,682	55,098	59,000	3,902
Contractual Services	139,382	143,721	140,300	(3,421)
Commodities	54,251	46,876	83,600	36,724
Capital Outlay	133,470	210,453	184,900	(25,553)
Operating Transfers Out	45,113	12,036		(12,036)
Reimbursed Expense	(6,861)	(13,798)		13,798
Total Expenditures and Transfers	<u>419,037</u>	<u>454,386</u>	<u>467,800</u>	<u>13,414</u>
Receipts Over (Under)				
Expenditures and Transfers	39,119	(34,700)		
Unencumbered Cash, Beginning	<u>5,616</u>	<u>44,735</u>		
Unencumbered Cash, Ending	<u>44,735</u>	<u>10,035</u>		

Anderson County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 63,672	62,363	61,710	653
Motor Vehicle Tax	3,808	5,791	5,171	620
Recreational Vehicle Tax	79	114	105	9
Delinquent Tax	1,187	1,436	953	483
16/20 M Truck Tax	365	215	316	(101)
Commercial Vehicle Fees	260	400	343	57
Watercraft Tax	31	35	43	(8)
Total Cash Receipts	<u>69,402</u>	<u>70,354</u>	<u>68,641</u>	<u>1,713</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	<u>68,272</u>	<u>69,462</u>	<u>69,462</u>	
Total Expenditures and Transfers	<u>68,272</u>	<u>69,462</u>	<u>69,462</u>	
Receipts Over (Under)				
Expenditures and Transfers	1,130	892		
Unencumbered Cash, Beginning	<u>850</u>	<u>1,980</u>		
Unencumbered Cash, Ending	<u>1,980</u>	<u>2,872</u>		

Anderson County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 6,145	5,584	6,592	(1,008)
Total Cash Receipts	<u>6,145</u>	<u>5,584</u>	<u>6,592</u>	<u>(1,008)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>6,592</u>	<u>5,617</u>	<u>7,072</u>	<u>1,455</u>
Total Expenditures and Transfers	<u>6,592</u>	<u>5,617</u>	<u>7,072</u>	<u>1,455</u>
Receipts Over (Under)				
Expenditures and Transfers	(447)	(33)		
Unencumbered Cash, Beginning	<u>480</u>	<u>33</u>		
Unencumbered Cash, Ending	<u>33</u>	<u></u>		

Anderson County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 332,021	134,792	133,406	1,386
Motor Vehicle Tax	21,589	30,259	26,962	3,297
Recreational Vehicle Tax	451	594	545	49
Delinquent Tax	4,425	6,114	4,969	1,145
16/20 M Truck Tax	1,293	1,257	1,646	(389)
Commercial Vehicle Fees	1,500	2,085	1,791	294
Watercraft Tax	181	185	222	(37)
Total Cash Receipts	<u>361,460</u>	<u>175,286</u>	<u>169,541</u>	<u>5,745</u>
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	107,968	105,866	112,804	6,938
Contractual Services	60,746	5,067	100,000	94,933
Commodities	64,808	37,285	80,000	42,715
Capital Outlay	40,584	57,914	82,000	24,086
Reimbursed Expense	(4,142)	(32,084)		32,084
Total Expenditures and Transfers	<u>269,964</u>	<u>174,048</u>	<u>374,804</u>	<u>200,756</u>
Receipts Over (Under)				
Expenditures and Transfers	91,496	1,238		
Unencumbered Cash, Beginning	<u>218,260</u>	<u>309,756</u>		
Unencumbered Cash, Ending	<u>309,756</u>	<u>310,994</u>		

Anderson County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 38,111	27,908	27,597	311
Motor Vehicle Tax	1,638	3,444	3,095	349
Recreational Vehicle Tax	33	68	63	5
Delinquent Tax	804	926	570	356
16/20 M Truck Tax	308	86	189	(103)
Commercial Vehicle Fees	106	239	206	33
Watercraft Tax	13	21	26	(5)
Total Cash Receipts	<u>41,013</u>	<u>32,692</u>	<u>31,746</u>	<u>946</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	<u>52,207</u>	<u>33,530</u>	<u>45,000</u>	<u>11,470</u>
Total Expenditures and Transfers	<u>52,207</u>	<u>33,530</u>	<u>45,000</u>	<u>11,470</u>
Receipts Over (Under)				
Expenditures and Transfers	(11,194)	(838)		
Unencumbered Cash, Beginning	<u>28,302</u>	<u>17,108</u>		
Unencumbered Cash, Ending	<u>17,108</u>	<u>16,270</u>		

Anderson County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,553	1,511	1,766	(255)
Total Cash Receipts	<u>1,553</u>	<u>1,511</u>	<u>1,766</u>	<u>(255)</u>
Expenditures and Transfers				
Culture and Recreation				
Parks and Recreation				
Contractual Services			24,437	24,437
Total Expenditures and Transfers			<u>24,437</u>	<u>24,437</u>
Receipts Over (Under)				
Expenditures and Transfers	1,553	1,511		
Unencumbered Cash, Beginning	<u>20,905</u>	<u>22,458</u>		
Unencumbered Cash, Ending	<u>22,458</u>	<u>23,969</u>		

Anderson County, Kansas
Special Ambulance Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Safety		
Ambulance Service		
Capital Outlay	<u>4,754</u>	_____
Total Expenditures and Transfers	<u>4,754</u>	_____
Receipts Over (Under)		
Expenditures and Transfers	(4,754)	
Unencumbered Cash, Beginning	<u>126,375</u>	<u>121,621</u>
Unencumbered Cash, Ending	<u><u>121,621</u></u>	<u><u>121,621</u></u>

Anderson County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 146,752	323,813
Total Cash Receipts	<u>146,752</u>	<u>323,813</u>
Expenditures and Transfers		
Reconstruction and Remodeling		
Contractual Services	35,004	269,198
Commodities	226	129
Capital Outlay	<u>5,530</u>	<u>1,397,436</u>
Total Expenditures and Transfers	<u>40,760</u>	<u>1,666,763</u>
Receipts Over (Under)		
Expenditures and Transfers	105,992	(1,342,950)
Unencumbered Cash, Beginning	1,804,003	1,937,521
Prior Year Encumbr. Cancelled	<u>27,526</u>	
Unencumbered Cash, Ending	<u><u>1,937,521</u></u>	<u><u>594,571</u></u>

Anderson County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 252,000	75,500
Total Cash Receipts	<u>252,000</u>	<u>75,500</u>
Expenditures and Transfers		
Equipment		
Equipment		
General Government	5,215	110,414
Reimbursed Expense	(892)	
Total Expenditures and Transfers	<u>4,323</u>	<u>110,414</u>
Receipts Over (Under)		
Expenditures and Transfers	247,677	(34,914)
Unencumbered Cash, Beginning	<u>935,271</u>	<u>1,182,948</u>
Unencumbered Cash, Ending	<u><u>1,182,948</u></u>	<u><u>1,148,034</u></u>

Anderson County, Kansas
Jail Sales Tax Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Countywide Sales Tax	\$ 495,665	526,033
Total Cash Receipts	<u>495,665</u>	<u>526,033</u>
Expenditures and Transfers		
Transfers		
Operating Transfers Out	<u>425,962</u>	<u>443,498</u>
Total Expenditures and Transfers	<u>425,962</u>	<u>443,498</u>
Receipts Over (Under)		
Expenditures and Transfers	69,703	82,535
Unencumbered Cash, Beginning	<u>480,256</u>	<u>549,959</u>
Unencumbered Cash, Ending	<u><u>549,959</u></u>	<u><u>632,494</u></u>

Anderson County, Kansas
Jail/Sheriff Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 235,000	231,684
Total Cash Receipts	<u>235,000</u>	<u>231,684</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	22,594	29,320
Commodities	1,158	4,457
Capital Outlay	<u>21,964</u>	<u>42,560</u>
Total Expenditures and Transfers	<u>45,716</u>	<u>76,337</u>
Receipts Over (Under)		
Expenditures and Transfers	189,284	155,347
Unencumbered Cash, Beginning	<u>580,851</u>	<u>770,135</u>
Unencumbered Cash, Ending	<u><u>770,135</u></u>	<u><u>925,482</u></u>

Anderson County, Kansas
Special Highway Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 700,000	400,000
Total Cash Receipts	<u>700,000</u>	<u>400,000</u>
Expenditures and Transfers		
Equipment		
Construction		
Public Works	809,636	767,336
Reimbursed Expense	(167,165)	(273,715)
Total Expenditures and Transfers	<u>642,471</u>	<u>493,621</u>
Receipts Over (Under)		
Expenditures and Transfers	57,529	(93,621)
Unencumbered Cash, Beginning	<u>825,089</u>	<u>882,618</u>
Unencumbered Cash, Ending	<u><u>882,618</u></u>	<u><u>788,997</u></u>

Anderson County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$	125,000
Total Cash Receipts		<u>125,000</u>
Expenditures and Transfers		
Equipment		
Equipment		
Operating Transfers Out	37,000	
Public Works	<u>195,351</u>	216,345
Total Expenditures and Transfers	<u>232,351</u>	<u>216,345</u>
Receipts Over (Under)		
Expenditures and Transfers	(232,351)	(91,345)
Unencumbered Cash, Beginning	490,435	258,356
Prior Year Encumbr. Cancelled	<u>272</u>	
Unencumbered Cash, Ending	<u><u>258,356</u></u>	<u><u>167,011</u></u>

Anderson County, Kansas
Special Rural Fire Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 35,000	12,000
Miscellaneous		
Sale of Surplus Property		39,000
Total Cash Receipts	<u>35,000</u>	<u>51,000</u>
Expenditures and Transfers		
Public Safety		
Fire Protection		
Contractual Services	1,700	62,529
Capital Outlay	50,705	48,341
Reimbursed Expense	(29,899)	(15,051)
Total Expenditures and Transfers	<u>22,506</u>	<u>95,819</u>
Receipts Over (Under)		
Expenditures and Transfers	12,494	(44,819)
Unencumbered Cash, Beginning	<u>70,609</u>	<u>83,103</u>
Unencumbered Cash, Ending	<u><u>83,103</u></u>	<u><u>38,284</u></u>

Anderson County, Kansas
Welda Sewer District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 21,580	22,761	25,000	(2,239)
Licenses, Fees, and Permits				
Service Fees	8,512	6,276	8,000	(1,724)
Total Cash Receipts	<u>30,092</u>	<u>29,037</u>	<u>33,000</u>	<u>(3,963)</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Personal Services	5,400	5,400	5,000	(400)
Contractual Services	1,656	1,737	10,000	8,263
Commodities	98		10,000	10,000
Capital Outlay			44,509	44,509
Operating Transfers Out	<u>19,303</u>	<u>19,172</u>	<u>20,000</u>	<u>828</u>
Total Expenditures and Transfers	<u>26,457</u>	<u>26,309</u>	<u>89,509</u>	<u>63,200</u>
Receipts Over (Under)				
Expenditures and Transfers	3,635	2,728		
Unencumbered Cash, Beginning	<u>68,509</u>	<u>72,144</u>		
Unencumbered Cash, Ending	<u>72,144</u>	<u>74,872</u>		

Anderson County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 49,832	59,268	52,000	7,268
Use of Money and Property				
Interest on Investments	87	132	125	7
Total Cash Receipts	<u>49,919</u>	<u>59,400</u>	<u>52,125</u>	<u>7,275</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	54,932	40,793	71,338	30,545
Reimbursed Expense		(512)		512
Total Expenditures and Transfers	<u>54,932</u>	<u>40,281</u>	<u>71,338</u>	<u>31,057</u>
Receipts Over (Under)				
Expenditures and Transfers	(5,013)	19,119		
Unencumbered Cash, Beginning	<u>44,671</u>	<u>39,658</u>		
Unencumbered Cash, Ending	<u>39,658</u>	<u>58,777</u>		

Anderson County, Kansas
Wireless Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Use of Money and Property				
Interest on Investments	\$ 18	18	40	(22)
Total Cash Receipts	<u>18</u>	<u>18</u>	<u>40</u>	<u>(22)</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	<u>2,974</u>		<u>5,113</u>	<u>5,113</u>
Total Expenditures and Transfers	<u>2,974</u>		<u>5,113</u>	<u>5,113</u>
Receipts Over (Under)				
Expenditures and Transfers	(2,956)	18		
Unencumbered Cash, Beginning	<u>8,033</u>	<u>5,077</u>		
Unencumbered Cash, Ending	<u>5,077</u>	<u>5,095</u>		

Anderson County, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 235,264	215,091	212,852	2,239
Motor Vehicle Tax	11,017	21,299	19,106	2,193
Recreational Vehicle Tax	227	418	386	32
Delinquent Tax	4,531	5,438	3,521	1,917
16/20 M Truck Tax	1,360	607	1,166	(559)
Commercial Vehicle Fees	740	1,477	1,269	208
Watercraft Tax	89	131	158	(27)
Total Taxes	<u>253,228</u>	<u>244,461</u>	<u>238,458</u>	<u>6,003</u>
Use of Money and Property				
Interest on Investments	<u>1,297</u>	<u>2,037</u>		<u>2,037</u>
Total Cash Receipts	<u>254,525</u>	<u>246,498</u>	<u>238,458</u>	<u>8,040</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	205,000	205,000	205,000	
Interest	44,525	40,425	40,425	
Commission & Postage			50	50
Cash Basis Reserve			<u>20,000</u>	<u>20,000</u>
Total Expenditures and Transfers	<u>249,525</u>	<u>245,425</u>	<u>265,475</u>	<u>20,050</u>
Receipts Over (Under)				
Expenditures and Transfers	5,000	1,073		
Unencumbered Cash, Beginning	<u>28,372</u>	<u>33,372</u>		
Unencumbered Cash, Ending	<u>33,372</u>	<u>34,445</u>		

Anderson County, Kansas
Hospital Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 536,879	481,088	476,067	5,021
Motor Vehicle Tax	40,977	49,109	43,598	5,511
Recreational Vehicle Tax	855	963	881	82
Delinquent Tax	9,928	11,547	8,173	3,374
16/20 M Truck Tax	2,795	2,363	2,661	(298)
Commercial Vehicle Fees	2,835	3,372	2,895	477
Watercraft Tax	341	299	360	(61)
Total Taxes	<u>594,610</u>	<u>548,741</u>	<u>534,635</u>	<u>14,106</u>
Intergovernmental				
Contracts with Other Governments	<u>1,024,000</u>	<u>1,024,000</u>	<u>1,024,000</u>	
Use of Money and Property				
Interest on Investments	<u>5,240</u>	<u>6,821</u>		<u>6,821</u>
Transfers				
Operating Transfers In	<u>5,721</u>			
Total Cash Receipts	<u>1,629,571</u>	<u>1,579,562</u>	<u>1,558,635</u>	<u>20,927</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	740,000	620,000	620,000	
Interest	840,029	947,100	947,100	
Commission & Postage			100	100
Cash Basis Reserve			<u>250,000</u>	<u>250,000</u>
Total Expenditures and Transfers	<u>1,580,029</u>	<u>1,567,100</u>	<u>1,817,200</u>	<u>250,100</u>
Receipts Over (Under)				
Expenditures and Transfers	49,542	12,462		
Unencumbered Cash, Beginning	<u>255,324</u>	<u>304,866</u>		
Unencumbered Cash, Ending	<u>304,866</u>	<u>317,328</u>		

Anderson County, Kansas
Welda Sewer Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Transfers				
Operating Transfers In	\$ 19,303	19,172	20,000	(828)
Total Cash Receipts	<u>19,303</u>	<u>19,172</u>	<u>20,000</u>	<u>(828)</u>
Expenditures and Transfers				
Debt Service				
Rural Development Loan				
Principal and Interest	19,303	19,172	19,173	1
Cash Basis Reserve			1,728	1,728
Total Expenditures and Transfers	<u>19,303</u>	<u>19,172</u>	<u>20,901</u>	<u>1,729</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>205</u>	<u>205</u>		
Unencumbered Cash, Ending	<u>205</u>	<u>205</u>		

Anderson County, Kansas
Law Enforcement Center Bond Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 173,943	172,728
Total Cash Receipts	<u>173,943</u>	<u>172,728</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	173,943	172,728
Unencumbered Cash, Beginning	<u>241,514</u>	<u>415,457</u>
Unencumbered Cash, Ending	<u><u>415,457</u></u>	<u><u>588,185</u></u>

Anderson County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 179,095	198,675	220,000	(21,325)
Total Cash Receipts	<u>179,095</u>	<u>198,675</u>	<u>220,000</u>	<u>(21,325)</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Contractual Services	129,216	124,823	130,000	5,177
Commodities	26,199	19,734	30,000	10,266
Capital Outlay	<u>17,266</u>	<u>105,322</u>	<u>150,000</u>	<u>44,678</u>
Total Expenditures and Transfers	<u>172,681</u>	<u>249,879</u>	<u>310,000</u>	<u>60,121</u>
Receipts Over (Under)				
Expenditures and Transfers	6,414	(51,204)		
Unencumbered Cash, Beginning	<u>468,213</u>	<u>474,627</u>		
Unencumbered Cash, Ending	<u>474,627</u>	<u>423,423</u>		

Anderson County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$ 1,400	1,225
Licenses, Fees, and Permits		
Officer Fees	270,575	234,154
Miscellaneous		
Other	5	5
Total Cash Receipts	<u>271,975</u>	<u>235,384</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	182,797	195,330
Contractual Services	1,002	1,970
Commodities	2,968	3,520
Capital Outlay	1,397	992
Operating Transfers Out	127,118	83,824
Reimbursed Expense	(11)	(11)
Total Expenditures and Transfers	<u>315,271</u>	<u>285,636</u>
Receipts Over (Under)		
Expenditures and Transfers	(43,296)	(50,252)
Unencumbered Cash, Beginning	127,119	83,823
Unencumbered Cash, Ending	<u>83,823</u>	<u>33,571</u>

Anderson County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,352	1,105
Total Cash Receipts	<u>1,352</u>	<u>1,105</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	676	874
Total Expenditures and Transfers	<u>676</u>	<u>874</u>
Receipts Over (Under)		
Expenditures and Transfers	676	231
Unencumbered Cash, Beginning	6,101	6,777
Unencumbered Cash, Ending	<u><u>6,777</u></u>	<u><u>7,008</u></u>

Anderson County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 210	19
Licenses, Fees, and Permits		
Officer Fees	748	228
Miscellaneous		
Sale of Confiscations	910	65
Total Cash Receipts	<u>1,868</u>	<u>312</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	36	800
Commodities	708	
Capital Outlay	1,110	
Reimbursed Expense	(600)	
Total Expenditures and Transfers	<u>1,254</u>	<u>800</u>
Receipts Over (Under)		
Expenditures and Transfers	614	(488)
Unencumbered Cash, Beginning	<u>7,056</u>	<u>7,670</u>
Unencumbered Cash, Ending	<u><u>7,670</u></u>	<u><u>7,182</u></u>

Anderson County, Kansas
Special Sex Offender Fee Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,110	3,290
Total Cash Receipts	<u>3,110</u>	<u>3,290</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	525	2,598
Commodities		285
Capital Outlay	<u>2,760</u>	
Total Expenditures and Transfers	<u>3,285</u>	<u>2,883</u>
Receipts Over (Under)		
Expenditures and Transfers	(175)	407
Unencumbered Cash, Beginning	<u>4,861</u>	<u>4,686</u>
Unencumbered Cash, Ending	<u><u>4,686</u></u>	<u><u>5,093</u></u>

Anderson County, Kansas
Inmate Commissary Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ 40,358	63,631
Total Cash Receipts	<u>40,358</u>	<u>63,631</u>
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services	15,102	11,541
Commodities	37,950	39,844
Capital Outlay	812	
Total Expenditures and Transfers	<u>53,864</u>	<u>51,385</u>
Receipts Over (Under)		
Expenditures and Transfers	(13,506)	12,246
Unencumbered Cash, Beginning	<u>9,477</u>	(<u>4,029</u>)
Unencumbered Cash, Ending	<u>(4,029)</u>	<u>8,217</u>

Anderson County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 8,313	9,366
Use of Money and Property		
Interest on Investments	158	199
Total Cash Receipts	<u>8,471</u>	<u>9,565</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	1,865	3,086
Commodities	545	581
Capital Outlay	<u>702</u>	<u>5,787</u>
Total Expenditures and Transfers	<u>3,112</u>	<u>9,454</u>
Receipts Over (Under)		
Expenditures and Transfers	5,359	111
Unencumbered Cash, Beginning	<u>47,526</u>	<u>52,885</u>
Unencumbered Cash, Ending	<u><u>52,885</u></u>	<u><u>52,996</u></u>

Anderson County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,079	2,341
Use of Money and Property		
Interest on Investments	27	33
Total Cash Receipts	<u>2,106</u>	<u>2,374</u>
Expenditures and Transfers		
General Government		
County Clerk		
Contractual Services		5,890
Total Expenditures and Transfers		<u>5,890</u>
Receipts Over (Under)		
Expenditures and Transfers	2,106	(3,516)
Unencumbered Cash, Beginning	<u>7,531</u>	<u>9,637</u>
Unencumbered Cash, Ending	<u><u>9,637</u></u>	<u><u>6,121</u></u>

Anderson County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,079	2,341
Use of Money and Property		
Interest on Investments	27	40
Total Cash Receipts	<u>2,106</u>	<u>2,381</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	2,106	2,381
Unencumbered Cash, Beginning	<u>7,531</u>	<u>9,637</u>
Unencumbered Cash, Ending	<u><u>9,637</u></u>	<u><u>12,018</u></u>

Anderson County, Kansas
Special Prosecutor's Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>684</u>	<u>684</u>
Unencumbered Cash, Ending	<u><u>684</u></u>	<u><u>684</u></u>

Anderson County, Kansas
Prosecuting Attorney Check Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 20	10
Total Cash Receipts	<u>20</u>	<u>10</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	20	10
Unencumbered Cash, Beginning	<u>402</u>	<u>422</u>
Unencumbered Cash, Ending	<u><u>422</u></u>	<u><u>432</u></u>

Anderson County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	\$ 2,197	1,872
Other	<u>50</u>	<u>275</u>
Total Cash Receipts	<u>2,247</u>	<u>2,147</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	151	203
Commodities	<u>1,633</u>	<u>1,904</u>
Total Expenditures and Transfers	<u>1,784</u>	<u>2,107</u>
Receipts Over (Under)		
Expenditures and Transfers	463	40
Unencumbered Cash, Beginning	<u>2,292</u>	<u>2,755</u>
Unencumbered Cash, Ending	<u><u>2,755</u></u>	<u><u>2,795</u></u>

Anderson County, Kansas
CDBG - Fire Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 10,113	36
Total Cash Receipts	<u>10,113</u>	<u>36</u>
Expenditures and Transfers		
Public Safety		
Fire Protection		
Contractual Services	8,226	36
Capital Outlay	5,000	
Reimbursed Expense	(3,113)	
Total Expenditures and Transfers	<u>10,113</u>	<u>36</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	=====

Anderson County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 14,870	20,000
Total Cash Receipts	<u>14,870</u>	<u>20,000</u>
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	15,504	28,997
Contractual Services	<u>1,932</u>	<u></u>
Total Expenditures and Transfers	<u>17,436</u>	<u>28,997</u>
Receipts Over (Under)		
Expenditures and Transfers	(2,566)	(8,997)
Unencumbered Cash, Beginning	<u>20,116</u>	<u>17,550</u>
Unencumbered Cash, Ending	<u><u>17,550</u></u>	<u><u>8,553</u></u>

Anderson County, Kansas
Sheriff Bulletproof Vest Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 3,149	414
Total Cash Receipts	<u>3,149</u>	<u>414</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		30
Capital Outlay		798
Total Expenditures and Transfers		<u>828</u>
Receipts Over (Under)		
Expenditures and Transfers	3,149	(414)
Unencumbered Cash, Beginning	<u>1,486</u>	<u>4,635</u>
Unencumbered Cash, Ending	<u><u>4,635</u></u>	<u><u>4,221</u></u>

Anderson County, Kansas
Diversion Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 23,135	19,428
Total Cash Receipts	<u>23,135</u>	<u>19,428</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	28,033	49,026
Commodities	155	161
Capital Outlay	<u>12,574</u>	<u>13,015</u>
Total Expenditures and Transfers	<u>40,762</u>	<u>62,202</u>
Receipts Over (Under)		
Expenditures and Transfers	(17,627)	(42,774)
Unencumbered Cash, Beginning	<u>70,132</u>	<u>52,505</u>
Unencumbered Cash, Ending	<u><u>52,505</u></u>	<u><u>9,731</u></u>

Anderson County, Kansas
Veteran's Memorial Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$	100,000
Miscellaneous		
Donations and Contributions		1,800
Total Cash Receipts		<u>101,800</u>
Expenditures and Transfers		
Culture and Recreation		
Contractual Services		3,513
Commodities		43
Capital Outlay		65,746
Total Expenditures and Transfers		<u>69,302</u>
Receipts Over (Under)		
Expenditures and Transfers		32,498
Unencumbered Cash, Beginning	<u>383,510</u>	<u>383,510</u>
Unencumbered Cash, Ending	<u><u>383,510</u></u>	<u><u>416,008</u></u>

Anderson County, Kansas
Ethanol Plant Tax Refund Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 685,579	
Total Cash Receipts	<u>685,579</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	685,579	
Unencumbered Cash, Beginning	<u>768,772</u>	<u>1,454,351</u>
Unencumbered Cash, Ending	<u><u>1,454,351</u></u>	<u><u>1,454,351</u></u>

Anderson County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2019

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Kincaid - General	\$	39,319	39,319	
Westphalia - General		16,520	16,520	
Westphalia - Bond and Interest		128	128	
Westphalia - Sewer Special Assessment		3,106	3,106	
Garnett - General		444,539	444,539	
Garnett - Library		200,144	200,144	
Garnett - Airport		107,162	107,162	
Garnett - Parks		3,695	3,695	
Garnett - Recreation		2,535	2,535	
Garnett - Employee Benefits		5,012	5,012	
Garnett - Law Enforcement		346,539	346,539	
Garnett - Bond and Interest		49,668	49,668	
Garnett - Special Street		24,308	24,308	
Garnett - Weed Cutting		700	700	
Garnett - Building Removal		333	333	
Colony - General		51,995	51,995	
Colony - Library		3,668	3,668	
Colony - Employee Benefits		1	1	
Greeley - General		64,892	64,892	
Subtotal Cities		<u>1,364,264</u>	<u>1,364,264</u>	
Townships:				
Walker - General		1,985	1,985	
Washington - General		3,203	3,203	
Welda - General		17,742	17,742	
Westphalia - General		11,189	11,189	
Jackson - General		209	209	
Lincoln - General		3,322	3,322	
Lone Elm - General		11,662	11,662	
Monroe - General		3,182	3,182	
Putnam - General		2,452	2,452	
Reeder - General		4,513	4,513	
Rich - General		8,639	8,639	
Rich - Library		12,837	12,837	
Subtotal Townships		<u>80,935</u>	<u>80,935</u>	
Schools:				
USD #365 - General		1,459,833	1,459,833	
USD #365 - Capital Outlay		647,605	647,605	
USD #365 - Bond and Interest		641,203	641,203	
USD #365 - Supplemental General		1,612,768	1,612,768	
USD #479 - General		359,260	359,260	
USD #479 - Supplemental General		338,300	338,300	
USD #287 - General		4,506	4,506	
USD #287 - Capital Outlay		2,042	2,042	
USD #287 - Recreation		715	715	
USD #287 - Supplemental General		4,691	4,691	
USD #287 - Bond and Interest		3,513	3,513	
Subtotal Schools		<u>5,074,436</u>	<u>5,074,436</u>	

Anderson County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2019

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Richmond	\$	719	719	
Colony-Ozark		15,969	15,969	
Glenloch		3,185	3,185	
Mont Ida		2,217	2,217	
Kincaid		8,275	8,275	
Springfield		6,676	6,676	
Greeley-Walker		4,388	4,388	
Subtotal Cemeteries		<u>41,429</u>	<u>41,429</u>	
Watershed Districts:				
Deer Creek Watershed		15,951	15,951	
Jt. Pottowatomie Watershed		137,799	137,799	
Subtotal Watershed Districts		<u>153,750</u>	<u>153,750</u>	
Regional Library:				
SEK Library General		108,439	108,439	
SEK Library Employee Benefits		7,298	7,298	
Subtotal Regional Library		<u>115,737</u>	<u>115,737</u>	
Total Subdivisions		<u>6,830,551</u>	<u>6,830,551</u>	
State Funds:				
State Educational Building		98,799	98,799	
State Institutional Building		49,400	49,400	
State MVT	2,639	14,448	14,547	2,540
Total State Funds	<u>2,639</u>	<u>162,647</u>	<u>162,746</u>	<u>2,540</u>
Other Agency Funds:				
Payroll Clearing	(89)	4,876,111	4,876,022	
Motor Vehicle Licenses	661,828	8,640,801	9,299,658	2,971
Driver License Fees		36,312	36,284	28
Game Licenses	690	9,749	9,548	891
Cereal Malt Beverage Licenses		25		25
Heritage Trust		4,683	3,183	1,500
Stray Animal	399		399	
Clerk of Court Release		1,224	1,224	
Cash Bond Deposits		2,403	2,403	
Sales Tax	230,687	1,815,461	1,990,524	55,624
State VIN Fees	14,410	15,539	15,908	14,041
Frontier Extension District #11		167,963	167,963	
Treasurer's Holding Account	32,442	57,260	65,143	24,559
Total Other Agency Funds	<u>940,367</u>	<u>15,627,531</u>	<u>16,468,259</u>	<u>99,639</u>
Distributable Funds:				
Current Tax	8,920,291	15,847,165	15,618,953	9,148,503
Delinquent Tax	84,173	498,738	473,398	109,513
Motor Vehicle Tax	37,576	1,304,546	1,285,526	56,596
Recreational Vehicle Tax	707	25,104	24,836	975
Mineral Production Tax		230	33	197
Local Alcoholic Liquor		8,608	8,608	
Commercial Motor Vehicle Fees	58	88,685	85,639	3,104
Neighborhood Revitalization		47,323	47,323	
Watercraft Tax	4,781	10,476	8,560	6,697
Total Distributable Funds	<u>9,047,586</u>	<u>17,830,875</u>	<u>17,552,876</u>	<u>9,325,585</u>
Total Agency Funds	<u>9,990,592</u>	<u>40,451,604</u>	<u>41,014,432</u>	<u>9,427,764</u>