

**SMITH COUNTY, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended December 31, 2017

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For the Year Ended December 31, 2017

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## INDEPENDENT AUDITORS' REPORT

To the County Commission  
**Smith County, Kansas**  
Smith Center, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Smith County, Kansas**, as of and for the year ended December 31, 2017 and the related notes to the financial statement.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

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

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

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

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

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

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

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Smith County, Kansas** as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Smith County, Kansas** as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Other Matters**

#### **Supplementary Information**

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

The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2016 basic financial statement upon which we rendered an unmodified opinion dated July 5, 2017. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Adams, Brown, Beran & Ball, Chartered*

**ADAMS, BROWN, BERAN & BALL, CHTD.**

Certified Public Accountants

August 13, 2018

**SMITH COUNTY, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2017

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Fund</b>	\$ 654,190	500	1,605,222	1,473,406	786,506	113,106	899,612
<b>Special Purpose Funds</b>							
Road and Bridge Fund	613,004	-	3,007,020	2,742,820	877,204	74,686	951,890
Bridge Building Fund	585,588	-	100,000	13,000	672,588	-	672,588
Special Machinery Fund	391,026	-	550,000	-	941,026	-	941,026
Noxious Weed Fund	203,602	-	126,259	131,089	198,772	4,514	203,286
Health Fund	218,951	-	429,708	475,072	173,587	15,647	189,234
Appraiser's Cost Fund	16,479	-	142,516	127,279	31,716	16,915	48,631
Employee Benefits Fund	149,187	-	1,716,819	1,693,839	172,167	-	172,167
Hospital Maintenance Fund	-	-	315,340	315,340	-	-	-
Ambulance Service Fund	97,617	-	810,951	682,715	225,853	125,524	351,377
Mental Health Fund	-	-	26,483	26,483	-	-	-
Intellectual Disability Fund	-	-	28,339	28,339	-	-	-
Special Alcohol Fund	24,041	-	11,055	7,333	27,763	-	27,763
New Generation E-911 Fund	19,053	-	59,285	78,338	-	400	400
Register of Deeds Technology Fund	23,511	-	5,130	666	27,975	-	27,975
County Clerk Technology Fund	749	-	1,283	1,071	961	-	961
County Treasurer Technology Fund	2,677	-	1,283	-	3,960	-	3,960
Sales Tax Fund	766,552	-	813,822	561,444	1,018,930	-	1,018,930
Guest Tax Fund	8,441	-	13,977	3,424	18,994	-	18,994
Health Reserve Fund	729,050	-	1,395,603	1,028,597	1,096,056	12,876	1,108,932
<b>Bond and Interest Fund</b>							
Bond and Interest Fund	-	-	31	31	-	-	-
<b>Business Funds</b>							
Solid Waste Fund	267,970	-	299,305	236,616	330,659	9,964	340,623
Solid Waste Equipment Reserve Fund	62,500	-	12,500	-	75,000	-	75,000
Solid Waste Post Closure Fund	37,500	-	7,500	-	45,000	-	45,000
Solid Waste Capital Improvement Fund	-	-	50,000	-	50,000	-	50,000
<b>Trust Funds</b>							
EMS Grant Memorial Fund	17,292	-	11,636	12,924	16,004	-	16,004
Prosecuting Attorney's Training Fund	914	-	417	116	1,215	-	1,215
Special Motor Vehicle Fund	-	-	525,681	525,681	-	12,257	12,257
<b>Total Primary Government</b>	4,889,894	500	12,067,165	10,165,623	6,791,936	385,889	7,177,825
<b>Related Municipal Entity</b>							
<b>Smith County, Kansas Public</b>							
<b>Building Commission</b>							
Debt Service Fund	-	-	253,850	253,850	-	-	-
Memorial Hospital Project Fund	-	-	14,186,987	14,186,959	28	-	28
<b>Total Related Municipal Entity</b>	-	-	14,440,837	14,440,809	28	-	28
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>	\$ 4,889,894	500	26,508,002	24,606,432	6,791,964	385,889	7,177,853

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

**SMITH COUNTY, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2017

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<b>Composition of Cash</b>	
Checking Account	\$ 12,577,278
Certificates of Deposit	2,295,000
Cash on Hand	<u>103,660</u>
Total Primary Government	14,975,938
Distributable Funds per Schedule 3-1	(7,604,991)
Agency Funds per Schedule 3-2	<u>(193,094)</u>
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>	<b>\$ <u>7,177,853</u></b>

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



**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2017

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

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

**Use of Estimates**

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

**Financial Reporting Entity**

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

**Smith County, Kansas Public Building Commission**

The Public Building Commission is a municipal corporation of the State of Kansas formed under the authority of K.S.A. 12-1757 *et seq.* and Charter Resolution No. 09-16 of Smith County. The Commission has been organized by the governing body of **Smith County, Kansas** (the "County") for the purposes of acquiring a site or sites for constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character. The financial information for the commission is included in the audited financial statement of the County.

**Smith County Hospital**

The County Hospital Board operates the County's hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the hospital. Bond issuances must be approved by the County. Audited financial statements can be obtained by contacting the Hospital.

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

**Basis of Presentation – Fund Accounting**

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2017.

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Notes to Financial Statement  
December 31, 2017

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**Regulatory Basis Fund Types**

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

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

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

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

**Business Fund** – fund financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

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

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

**Basis of Accounting**

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

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

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

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land,

**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2017

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buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

**Property Tax Calendar**

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

**Restricted Assets**

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

**Reimbursements**

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

**NOTE 2 – BUDGETARY INFORMATION**

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2017

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Bridge Building Fund, Special Machinery Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, Guest Tax Fund, and Health Reserve Fund.

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

### **NOTE 3 – DEPOSITS AND INVESTMENTS**

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

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

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

#### **Concentration of Credit Risk**

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

#### **Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2017.

At December 31, 2017, the County's carrying amount of deposits was \$14,975,939 and the bank balance was \$14,936,018. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$8,670,810 was covered by federal depository insurance, \$5,204,400 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and \$1,060,807 was secured with a letter of credit.

**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2017

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**Custodial Credit Risk – Investments**

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2017.

**NOTE 4 – INTERFUND TRANSFERS**

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Smith County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2017 were as follows:

From	To	Regulatory Authority	Amount
Road and Bridge Fund	Bridge Building Fund	K.S.A. 68-141g	\$ 100,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	550,000
Solid Waste Fund	Solid Waste Equipment Reserve Fund	K.S.A. 19-119	12,500
Solid Waste Fund	Solid Waste Post Closure Fund	K.S.A. 19-101a	7,500
Solid Waste Fund	Solid Waste Capital Improvement Fund	K.S.A. 12-120	50,000
Employee Benefits Fund	Health Reserve Fund	K.S.A. 12-16,102	1,290,000
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	19,128
Bond and Interest Fund	General Fund	K.S.A. 10-117a	31

**NOTE 5 – LITIGATION**

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

**NOTE 6 – RISK MANAGEMENT**

**Smith County, Kansas** is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 84 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that the KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$750,000 to \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

The County carries commercial insurance for all other risks of loss, including property, general liability, linebacker, law enforcement liability, cyber solutions, government crime/fidelity, inland marine, business automobile, and umbrella. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2017

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**NOTE 7 – GRANTS AND SHARED REVENUES**

**Smith County, Kansas** participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has

not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

**NOTE 8 – OPERATING LEASE**

The County entered into a lease agreement for the use of phone services with Centrex/Nex-tech on March 1, 2014. Payments of \$9,112 were made in 2017. Future scheduled minimum payments to maturity are as follows:

Year	Amount
2018	\$ 9,112
2019	1,519

**NOTE 9 – DEFERRED COMPENSATION PLAN**

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

**NOTE 10 – DEFINED BENEFIT PENSION PLAN**

**General Information about the Pension Plan**

**Plan Description**

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

**Contributions**

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

**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
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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 with a 0% moratorium for the period January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the City were \$205,462 for the year ended December 31, 2017.

**Net Pension Liability**

At December 31, 2017, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,983,776. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

**NOTE 11 – OTHER POST EMPLOYMENT BENEFITS**

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

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

**NOTE 12 – COMPENSATED ABSENCES**

**Vacation**

Employees of the County earn one day of vacation per month of employment. Vacation is not allowed until one year of employment is completed. The County's policy regarding vacation permits employees to accumulate a maximum of 20 days vacation. Unused vacation due to an employee who terminates employment with the County will be paid on the payroll following the final date of employment. The potential liability for vacation at December 31, 2017 was \$92,133. This is reflected in the financial statement.

**Sick Leave**

Employees of the County earn eight hours of sick leave per month of employment. The County's policy regarding sick leave permits employees to accumulate a maximum of 100 days of sick leave. One half of accumulated sick leave over 100 days shall be paid to the employee upon termination of employment. The potential liability for sick leave at December 31, 2017 was \$78,558. This is not reflected in the financial statement.

**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2017

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**Comp Time**

Employees of the County may accrue a maximum of 120 hours of compensatory time. Unused compensatory time will be paid upon termination of employment. Employees may use compensatory time accrued. Compensatory time is paid at time and a half of the employee's base wage. The liability for compensatory time at December 31, 2017 was \$11,175. This is reflected in the financial statement.

**NOTE 13 – HEALTH REIMBURSEMENT ARRANGEMENT**

**Smith County, Kansas** entered into a Health Reimbursement Arrangement (HRA). The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The HRA plan is funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employees, their spouse, or their dependents. The maximum allowance per year is \$3,850 for employee only, \$7,700 for employee and spouse, employee and children, and employee and family. The amount the County paid in HRA reimbursements was \$150,605 for the year ended December 31, 2017.

**NOTE 14 – LANDFILL CLOSURE AND POST-CLOSURE COSTS**

State and federal laws and regulations require **Smith County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is \$616,559 and the estimated post-closure cost is \$601,796. These figures comprise the estimated closure and post-closure cost of \$1,218,355. At December 31, 2017, the permit for 2017 identifies that the remaining volume capacity of the site is 69% of the original capacity and that the remaining life of the landfill is 50 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2017.

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

**NOTE 15 – SMITH COUNTY, KANSAS PUBLIC BUILDING COMMISSION**

**Lease Receivable**

**Smith County, Kansas Public Building Commission** entered into a lease agreement with Smith County for the lease of the hospital building. The County is obligated to make payments to the Commission equivalent to the debt that the Commission has assumed and to pay its outstanding revenue bonds. The Commission covenants that, unless the County is in default under the lease obligation, it will not, without the County's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease obligation. The County covenants and agrees that it will, during the term of the lease obligation, keep and maintain the project and all parts thereof in good condition and repair, including but not limited to the furnishing of all parts, mechanisms and devices required to keep the machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire. Total payments receivable are as follows:



**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2017

<u>Years Ending December 31</u>	<u>Total</u>
2018	\$ 249,350
2019	254,750
2020	250,050
2021	255,250
2022	250,350
2023	<u>146,450</u>
<b>Total</b>	<b>\$ <u>1,406,200</u></b>

**Smith County, Kansas Public Building Commission** entered into a lease agreement with the County for the financing of a new Smith County Memorial Hospital. The County is obligated to make semi-annual payments to the Commission equivalent to the debt that the Commission has assumed and to pay its outstanding revenue bonds. Total payments receivable are as follows:

<u>Years Ending December 31</u>	<u>Total</u>
2018	\$1 + Series 2016 Bond Interest
2019	\$27,725,000 + Series 2016 Bond Interest

**Long-Term Debt**

The Commission issued Refunding Revenue Bonds, Series 2013 dated May 1, 2013 with an original issue amount of \$2,050,000 for refinancing Revenue Bonds, Series 2009, with an outstanding par value of \$1,555,000. The bonds will mature on June 1, 2023 with semiannual payments and an interest rate of 2.00%.

The Commission issued Revenue Anticipation Revenue Bonds, Series 2016 dated June 29, 2016 with an original issue amount not to exceed \$27,725,000 for the purpose of temporarily financing the Smith County Memorial Hospital Project. The bonds are due March 1, 2019 with an interest rate of 2.99% on the principal amount as advanced. Interest payments are due on the first day of March and September, commencing on March 1, 2017. Permanent financing will be provided by the United States Department of Agriculture (USDA) upon completion of the Project through Great Plains of Smith County, Inc.

**Capital Projects**

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Smith County Memorial Hospital	\$ 27,725,000	\$15,327,656

**NOTE 16 – LONG-TERM DEBT**

**Smith County, Kansas** has the following type of long-term debt.

**Lease Obligations**

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

The County entered into a lease obligation for \$2,275,000 with Smith County, Kansas Public Building Commission for the lease of the Smith County Hospital building. The County is obligated to make payments to Smith County, Kansas Public Building Commission equivalent to the debt that the Public

**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2017

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Building Commission has assumed and to pay its outstanding revenue bonds. The Public Building Commission covenants that unless the County is in default under the lease obligation, it will not, without the County's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease obligation. The covenants agreed to state that the County, during the term of the lease obligation, shall keep and maintain the project and all parts thereof in good condition and repair, including but not limited to the furnishing of all parts, mechanisms and devices required to keep the machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire.

The County entered into a lease obligation for \$27,725,000 with Smith County, Kansas Public Building Commission to finance the construction of a new Smith County Memorial Hospital. The County is obligated to make semi-annual payments to Smith County, Kansas Public Building Commission equivalent to the debt that the Public Building Commission has assumed and to pay its outstanding revenue bonds. Great Plains of Smith County, Inc. is making the leases payments to Smith County, Kansas Public Building Commission on behalf of the County. The principal balance of the lease will be refinanced with a USDA Rural Development loan on March 1, 2019, through Great Plains of Smith County, Inc., and at that time the semi-annual lease payments will revert to \$1.

**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2017

Changes in long-term liabilities for the County for the year ended December 31, 2017, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>Capital Leases</b>									
<b>General Fund</b>									
ES&S Software	0.00%	12/28/2015	\$ 47,518	12/28/2019	\$ 10,422	-	(10,422)	-	-
<b>Road and Bridge Fund</b>									
1 Doosan Excavator & 1 JCB Roller	1.97%	9/23/2013	360,000	9/23/2018	147,631	-	(73,360)	74,271	2,953
1 Cat 120M2AWD Motor Grader	1.74%	10/5/2015	238,492	10/5/2020	192,524	-	(47,007)	145,517	3,213
2 Cat 120M2AWD Motor Graders	1.93%	12/19/2016	345,050	12/19/2020	345,050	-	(83,934)	261,116	6,532
<b>Sales Tax Fund</b>									
Hospital Building Lease	2.00%	5/1/2013	2,050,000	6/1/2023	1,555,000	-	(225,000)	1,330,000	28,850
<b>Total Contractual Indebtedness - County</b>					2,250,627	-	(439,723)	1,810,904	41,548
<b>Related Municipal Entity Debt</b>									
<b>Revenue Bonds</b>									
Series 2013 Public Building Commission	2.00%	5/1/2013	2,050,000	6/1/2023	1,555,000	-	(225,000)	1,330,000	28,850
Series 2016 Smith County Memorial Hospital Project	2.99%	6/29/2016	27,725,000	3/1/2019	1,140,697	14,186,987	-	15,327,684 *	57,010
<b>Total Related Municipal Entity Debt</b>					2,695,697	14,186,987	(225,000)	16,657,684	85,860
<b>Total Contractual Indebtedness</b>					<u>\$ 4,946,324</u>	<u>14,186,987</u>	<u>(664,723)</u>	<u>18,468,588</u>	<u>127,408</u>

\* The balance end of year is the total drawdowns on the bonds for the Hospital Project at December 31, 2017. The maximum amount of bonds expected for the completion of the Hospital Project is \$27,725,000, which is reflected on the maturity schedule. The bonds are temporary financing during the construction period and at maturity on March 1, 2019, they will be refinanced by USDA Rural Development through Great Plains of Smith County, Inc.

**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2017

Current maturities of long-term debt and interest for the next six years through maturity are as follows:

	YEAR						
	2018	2019	2020	2021	2022	2023	Total
<b>County Debt</b>							
<b>Principal</b>							
Capital Leases	\$ 432,382	370,589	372,933	245,000	245,000	145,000	<b>1,810,904</b>
<b>Interest</b>							
Capital Leases	33,967	24,846	17,803	10,250	5,350	1,450	<b>93,666</b>
<b>Total Principal and Interest - County</b>	<b>466,349</b>	<b>395,435</b>	<b>390,736</b>	<b>255,250</b>	<b>250,350</b>	<b>146,450</b>	<b>1,904,570</b>
<b>Related Municipal Entity Debt</b>							
<b>Principal</b>							
Revenue Bonds	225,000	27,960,000	235,000	245,000	245,000	145,000	<b>29,055,000</b>
<b>Interest</b>							
Revenue Bonds	536,470	434,239	15,050	10,250	5,350	1,450	<b>1,002,809</b>
<b>Total Principal and Interest - RME</b>	<b>761,470</b>	<b>28,394,239</b>	<b>250,050</b>	<b>255,250</b>	<b>250,350</b>	<b>146,450</b>	<b>30,057,809</b>
<b>Total Principal and Interest</b>	<b>\$ 1,227,819</b>	<b>28,789,674</b>	<b>640,786</b>	<b>510,500</b>	<b>500,700</b>	<b>292,900</b>	<b>31,962,379</b>

**SMITH COUNTY, KANSAS**

Regulatory-Required Supplementary Information

**SMITH COUNTY, KANSAS**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds</b>					
<b>General Fund</b>	\$ 1,818,008	-	1,818,008	<b>1,473,406</b>	(344,602)
<b>Special Purpose Funds</b>					
Road and Bridge Fund	3,165,617	-	3,165,617	<b>2,742,820</b>	(422,797)
Noxious Weed Fund	238,480	-	238,480	<b>131,089</b>	(107,391)
Health Fund	524,524	-	524,524	<b>475,072</b>	(49,452)
Appraiser's Cost Fund	148,418	-	148,418	<b>127,279</b>	(21,139)
Employee Benefits Fund	1,804,000	-	1,804,000	<b>1,693,839</b>	(110,161)
Hospital Maintenance Fund	318,450	-	318,450	<b>315,340</b>	(3,110)
Ambulance Service Fund	651,150	74,000	725,150	<b>682,715</b>	(42,435)
Mental Health Fund	26,600	-	26,600	<b>26,483</b>	(117)
Intellectual Disability Fund	28,495	-	28,495	<b>28,339</b>	(156)
Special Alcohol Fund	29,860	-	29,860	<b>7,333</b>	(22,527)
New Generation E-911 Fund	80,000	-	80,000	<b>78,338</b>	(1,662)
Sales Tax Fund	629,830	-	629,830	<b>561,444</b>	(68,386)
<b>Business Fund</b>					
Solid Waste Fund	245,622	-	245,622	<b>236,616</b>	(9,006)

**SMITH COUNTY, KANSAS****General Fund**

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 1,350,391	<b>1,455,977</b>	1,454,818	1,159
Neighborhood Revitalization Rebate	(26,713)	<b>(25,503)</b>	(23,838)	(1,665)
State Aid	384	<b>427</b>	-	427
Licenses and Fees	82,657	<b>74,235</b>	34,900	39,335
Use of Money and Property	35,888	<b>53,873</b>	18,500	35,373
Transfers In	13,770	<b>19,159</b>	11,800	7,359
Reimbursements	5,847	<b>6,220</b>	12,300	(6,080)
Miscellaneous	23,827	<b>20,834</b>	-	20,834
<b>Total Receipts</b>	<u>1,486,051</u>	<u><b>1,605,222</b></u>	<u>1,508,480</u>	<u>96,742</u>
<b>Expenditures</b>				
County Commissioners	73,887	<b>67,459</b>	80,706	(13,247)
County Clerk	81,962	<b>87,753</b>	88,543	(790)
County Treasurer	146,629	<b>151,824</b>	189,087	(37,263)
County Attorney	105,998	<b>101,690</b>	106,359	(4,669)
Register of Deeds	50,550	<b>48,944</b>	54,352	(5,408)
Sheriff	330,181	<b>365,567</b>	349,199	16,368
Dispatch	146,020	<b>168,401</b>	184,824	(16,423)
Court System	35,197	<b>34,367</b>	55,250	(20,883)
Courthouse General	245,705	<b>306,174</b>	415,210	(109,036)
Emergency Preparedness	28,478	<b>34,351</b>	14,500	19,851
Other Departments	123,804	<b>106,876</b>	279,978	(173,102)
<b>Total Expenditures</b>	<u>1,368,411</u>	<u><b>1,473,406</b></u>	<u>1,818,008</u>	<u>(344,602)</u>
<b>Receipts Over (Under) Expenditures</b>	117,640	<b>131,816</b>		
<b>Unencumbered Cash - Beginning</b>	536,550	<b>654,190</b>		
<b>Prior Year Cancelled Encumbrances</b>	-	<b>500</b>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 654,190</u>	<u><b>786,506</b></u>		

**SMITH COUNTY, KANSAS****General Fund**

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
<b>County Commissioners</b>				
Personal Services	\$ 66,549	<b>63,198</b>	66,456	(3,258)
Contractual Services	5,593	<b>3,472</b>	8,250	(4,778)
Commodities	1,745	<b>156</b>	3,000	(2,844)
Capital Outlay	-	<b>633</b>	3,000	(2,367)
<b>Total County Commissioners</b>	<u>\$ 73,887</u>	<u><b>67,459</b></u>	<u>80,706</u>	<u>(13,247)</u>
<b>County Clerk</b>				
Personal Services	\$ 68,956	<b>71,178</b>	71,303	(125)
Contractual Services	7,287	<b>9,977</b>	9,840	137
Commodities	5,592	<b>5,088</b>	5,600	(512)
Capital Outlay	127	<b>1,510</b>	1,800	(290)
<b>Total County Clerk</b>	<u>\$ 81,962</u>	<u><b>87,753</b></u>	<u>88,543</u>	<u>(790)</u>
<b>County Treasurer</b>				
Personal Services	\$ 132,994	<b>138,656</b>	167,919	(29,263)
Contractual Services	12,523	<b>10,250</b>	15,800	(5,550)
Commodities	291	<b>2,443</b>	3,750	(1,307)
Capital Outlay	821	<b>475</b>	1,618	(1,143)
<b>Total County Treasurer</b>	<u>\$ 146,629</u>	<u><b>151,824</b></u>	<u>189,087</u>	<u>(37,263)</u>
<b>County Attorney</b>				
Personal Services	\$ 85,870	<b>88,442</b>	86,859	1,583
Contractual Services	12,111	<b>7,986</b>	7,000	986
Commodities	8,017	<b>5,262</b>	8,500	(3,238)
Capital Outlay	-	-	4,000	(4,000)
<b>Total County Attorney</b>	<u>\$ 105,998</u>	<u><b>101,690</b></u>	<u>106,359</u>	<u>(4,669)</u>
<b>Register of Deeds</b>				
Personal Services	\$ 43,009	<b>41,494</b>	44,637	(3,143)
Contractual Services	6,531	<b>6,019</b>	8,115	(2,096)
Commodities	1,010	<b>1,431</b>	1,600	(169)
<b>Total Register of Deeds</b>	<u>\$ 50,550</u>	<u><b>48,944</b></u>	<u>54,352</u>	<u>(5,408)</u>
<b>Sheriff</b>				
Personal Services	\$ 228,362	<b>249,173</b>	215,369	33,804
Contractual Services	41,088	<b>40,084</b>	50,330	(10,246)
Commodities	41,336	<b>40,505</b>	48,500	(7,995)
Capital Outlay	19,395	<b>35,805</b>	35,000	805
<b>Total Sheriff</b>	<u>\$ 330,181</u>	<u><b>365,567</b></u>	<u>349,199</u>	<u>16,368</u>



**SMITH COUNTY, KANSAS****General Fund**

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
<b>Dispatch</b>				
Personal Services	\$ 137,244	150,603	168,349	(17,746)
Contractual Services	4,551	14,262	8,300	5,962
Commodities	3,025	3,141	7,375	(4,234)
Capital Outlay	1,200	395	800	(405)
<b>Total Dispatch</b>	<u>\$ 146,020</u>	<u>168,401</u>	<u>184,824</u>	<u>(16,423)</u>
<b>Court System</b>				
Contractual Services	\$ 11,865	12,002	15,950	(3,948)
Commodities	2,773	2,094	8,500	(6,406)
Capital Outlay	3,303	4,868	5,300	(432)
Legal Cost	17,256	15,403	25,500	(10,097)
<b>Total Court System</b>	<u>\$ 35,197</u>	<u>34,367</u>	<u>55,250</u>	<u>(20,883)</u>
<b>Courthouse General</b>				
Personal Services	\$ 26,957	16,188	27,810	(11,622)
Contractual Services	155,927	260,707	264,900	(4,193)
Commodities	26,364	14,712	39,200	(24,488)
Capital Outlay	36,457	14,567	83,300	(68,733)
<b>Total Courthouse General</b>	<u>\$ 245,705</u>	<u>306,174</u>	<u>415,210</u>	<u>(109,036)</u>
<b>Emergency Preparedness</b>				
Personal Services	\$ 25,964	30,365	8,000	22,365
Contractual Services	1,007	2,023	2,900	(877)
Commodities	1,507	1,963	1,100	863
Capital Outlay	-	-	2,500	(2,500)
<b>Total Emergency Preparedness</b>	<u>\$ 28,478</u>	<u>34,351</u>	<u>14,500</u>	<u>19,851</u>
<b>Other Departments</b>				
Area Agency on Aging	\$ 4,500	4,500	4,500	-
Juvenile Detention	465	-	3,500	(3,500)
Airport Maintenance	3,600	900	-	900
Soil Conservation	15,000	17,500	17,500	-
Free Fair	13,300	13,300	13,300	-
Historical Society	5,000	5,000	5,000	-
Rural Opportunity Zone Student Loan	8,913	8,294	6,500	1,794
Election	73,026	57,382	89,678	(32,296)
Contingency Reserve	-	-	140,000	(140,000)
<b>Total Other Departments</b>	<u>\$ 123,804</u>	<u>106,876</u>	<u>279,978</u>	<u>(173,102)</u>

**SMITH COUNTY, KANSAS****Road and Bridge Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
<b>Receipts</b>				
Taxes	\$ 2,256,195	<b>2,540,920</b>	2,556,913	(15,993)
Neighborhood Revitalization Rebate	(45,891)	<b>(45,530)</b>	(42,414)	(3,116)
State Aid	-	<b>118,471</b>	-	118,471
State Aid - Special Highway	342,466	<b>344,926</b>	342,892	2,034
Collections	4,550	<b>20</b>	-	20
Reimbursements	75,770	<b>48,213</b>	-	48,213
<b>Total Receipts</b>	<u>2,633,090</u>	<u><b>3,007,020</b></u>	<u>2,857,391</u>	<u>149,629</u>
<b>Expenditures</b>				
Personal Services	765,448	<b>774,431</b>	831,192	(56,761)
Contractual Services	155,195	<b>127,099</b>	180,725	(53,626)
Commodities	626,485	<b>891,322</b>	1,020,200	(128,878)
Capital Outlay	481,739	<b>299,968</b>	483,500	(183,532)
Transfers Out	742,000	<b>650,000</b>	650,000	-
<b>Total Expenditures</b>	<u>2,770,867</u>	<u><b>2,742,820</b></u>	<u>3,165,617</u>	<u>(422,797)</u>
<b>Receipts Over (Under) Expenditures</b>	(137,777)	<b>264,200</b>		
<b>Unencumbered Cash - Beginning</b>	747,976	<b>613,004</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>2,805</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 613,004</u>	<u><b>877,204</b></u>		

**SMITH COUNTY, KANSAS**  
**Bridge Building Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
State Aid	\$ 338,350	-
Transfers In	242,000	100,000
<b>Total Receipts</b>	580,350	100,000
<b>Expenditures</b>		
Contractual Services	106,100	13,000
Commodities	21,928	-
<b>Total Expenditures</b>	128,028	13,000
<b>Receipts Over (Under) Expenditures</b>	452,322	87,000
<b>Unencumbered Cash - Beginning</b>	133,266	585,588
<b>Unencumbered Cash - Ending</b>	\$ 585,588	672,588

**SMITH COUNTY, KANSAS**  
**Special Machinery Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 500,000	<b>550,000</b>
<b>Expenditures</b>		
Capital Outlay	164,750	-
<b>Receipts Over (Under) Expenditures</b>	335,250	<b>550,000</b>
<b>Unencumbered Cash - Beginning</b>	55,776	<b>391,026</b>
<b>Unencumbered Cash - Ending</b>	\$ 391,026	<b>941,026</b>

## SMITH COUNTY, KANSAS

## Noxious Weed Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 63,888	<b>59,024</b>	56,272	2,752
Neighborhood Revitalization Rebate	(1,223)	<b>(983)</b>	(919)	(64)
Chemical Sales	62,756	<b>68,218</b>	60,000	8,218
<b>Total Receipts</b>	125,421	<b>126,259</b>	115,353	10,906
<b>Expenditures</b>				
Personal Services	63,610	<b>65,827</b>	71,110	(5,283)
Contractual Services	8,367	<b>7,886</b>	9,620	(1,734)
Commodities	59,655	<b>57,376</b>	127,750	(70,374)
Capital Outlay	-	-	30,000	(30,000)
<b>Total Expenditures</b>	131,632	<b>131,089</b>	238,480	(107,391)
<b>Receipts Over (Under) Expenditures</b>	(6,211)	<b>(4,830)</b>		
<b>Unencumbered Cash - Beginning</b>	209,813	<b>203,602</b>		
<b>Unencumbered Cash - Ending</b>	\$ 203,602	<b>198,772</b>		

## SMITH COUNTY, KANSAS

## Health Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 209,027	<b>207,639</b>	208,489	(850)
Neighborhood Revitalization Rebate	(4,221)	<b>(3,669)</b>	(3,431)	(238)
Federal Aid	13,578	<b>13,971</b>	38,000	(24,029)
State Aid	6,474	<b>7,734</b>	17,000	(9,266)
Intergovernmental	58,087	<b>51,985</b>	51,930	55
Grants	55,440	<b>65,342</b>	-	65,342
Collections	101,159	<b>86,706</b>	107,000	(20,294)
<b>Total Receipts</b>	<u>439,544</u>	<u><b>429,708</b></u>	<u>418,988</u>	<u>10,720</u>
<b>Expenditures</b>				
Personal Services	328,500	<b>354,323</b>	368,974	(14,651)
Contractual Services	54,155	<b>49,585</b>	62,250	(12,665)
Commodities	87,074	<b>62,654</b>	90,300	(27,646)
Capital Outlay	5,990	<b>8,510</b>	3,000	5,510
<b>Total Expenditures</b>	<u>475,719</u>	<u><b>475,072</b></u>	<u>524,524</u>	<u>(49,452)</u>
<b>Receipts Over (Under) Expenditures</b>	(36,175)	<b>(45,364)</b>		
<b>Unencumbered Cash - Beginning</b>	253,868	<b>218,951</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>1,258</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>218,951</u>	<u><b>173,587</b></u>		

**SMITH COUNTY, KANSAS****Appraiser's Cost Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 142,578	<b>144,971</b>	144,903	68
Neighborhood Revitalization Rebate	(2,856)	<b>(2,557)</b>	(2,300)	(257)
Miscellaneous	278	<b>102</b>	-	102
<b>Total Receipts</b>	140,000	<b>142,516</b>	142,603	(87)
<b>Expenditures</b>				
Personal Services	99,917	<b>104,505</b>	110,850	(6,345)
Contractual Services	18,550	<b>16,840</b>	24,450	(7,610)
Commodities	3,014	<b>2,508</b>	8,500	(5,992)
Capital Outlay	2,283	<b>3,426</b>	4,618	(1,192)
<b>Total Expenditures</b>	123,764	<b>127,279</b>	148,418	(21,139)
<b>Receipts Over (Under) Expenditures</b>	16,236	<b>15,237</b>		
<b>Unencumbered Cash - Beginning</b>	243	<b>16,479</b>		
<b>Unencumbered Cash - Ending</b>	\$ 16,479	<b>31,716</b>		

**SMITH COUNTY, KANSAS****Employee Benefits Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 1,829,437	<b>1,747,630</b>	1,763,692	(16,062)
Neighborhood Revitalization Rebate	(37,579)	<b>(30,865)</b>	(29,499)	(1,366)
Collections	927	<b>54</b>	-	54
<b>Total Receipts</b>	<u>1,792,785</u>	<u><b>1,716,819</b></u>	<u>1,734,193</u>	<u>(17,374)</u>
<b>Expenditures</b>				
Social Security	164,935	<b>164,134</b>	180,000	(15,866)
Employee Retirement	201,709	<b>185,391</b>	225,000	(39,609)
Workmen's Comp. Insurance	40,412	<b>49,679</b>	100,000	(50,321)
Unemployment Insurance	9,624	<b>4,635</b>	9,000	(4,365)
Transfers Out	1,256,145	<b>1,290,000</b>	1,290,000	-
<b>Total Expenditures</b>	<u>1,672,825</u>	<u><b>1,693,839</b></u>	<u>1,804,000</u>	<u>(110,161)</u>
<b>Receipts Over (Under) Expenditures</b>	119,960	<b>22,980</b>		
<b>Unencumbered Cash - Beginning</b>	<u>29,227</u>	<u><b>149,187</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>149,187</u>	<u><b>172,167</b></u>		



**SMITH COUNTY, KANSAS****Hospital Maintenance Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 300,317	<b>321,073</b>	323,811	(2,738)
Neighborhood Revitalization Rebate	(6,167)	<b>(5,733)</b>	(5,362)	(371)
<b>Total Receipts</b>	294,150	<b>315,340</b>	<u>318,449</u>	<u>(3,109)</u>
<b>Expenditures</b>				
Appropriations	294,150	<b>315,340</b>	<u>318,450</u>	<u>(3,110)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**SMITH COUNTY, KANSAS**  
**Ambulance Service Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes	\$ 454,089	<b>514,394</b>	521,245	(6,851)
Neighborhood Revitalization Rebate	(9,488)	<b>(9,269)</b>	(8,670)	(599)
Collections	297,475	<b>231,826</b>	135,000	96,826
Grants	-	<b>74,000</b>	-	74,000
<b>Total Receipts</b>	<u>742,076</u>	<u><b>810,951</b></u>	<u>647,575</u>	<u>163,376</u>
<b>Expenditures</b>				
Personal Services	470,529	<b>446,214</b>	460,000	(13,786)
Contractual Services	58,772	<b>49,501</b>	67,150	(17,649)
Commodities	150,564	<b>38,247</b>	38,500	(253)
Capital Outlay	12,894	<b>148,753</b>	85,500	63,253
(a) Adjustment for Qualifying Budget Credits	-	-	74,000	(74,000)
<b>Total Expenditures</b>	<u>692,759</u>	<u><b>682,715</b></u>	<u>725,150</u>	<u>(42,435)</u>
<b>Receipts Over (Under) Expenditures</b>	49,317	<b>128,236</b>		
<b>Unencumbered Cash - Beginning</b>	48,037	<b>97,617</b>		
<b>Prior Year Cancelled Encumbrance</b>	<u>263</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>97,617</u>	<u><b>225,853</b></u>		
<b>(a) Adjustment for Qualifying Budget Credits</b>				
Grant Funds Over Budgeted			\$ <u>74,000</u>	

**SMITH COUNTY, KANSAS****Mental Health Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 24,912	<b>26,964</b>	27,049	(85)
Neighborhood Revitalization Rebate	(502)	<b>(481)</b>	(449)	(32)
<b>Total Receipts</b>	24,410	<b>26,483</b>	<u>26,600</u>	<u>(117)</u>
<b>Expenditures</b>				
Appropriations	24,410	<b>26,483</b>	<u>26,600</u>	<u>(117)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**SMITH COUNTY, KANSAS**  
**Intellectual Disability Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 28,937	<b>28,849</b>	28,972	(123)
Neighborhood Revitalization Rebate	(585)	<b>(510)</b>	(477)	(33)
<b>Total Receipts</b>	28,352	<b>28,339</b>	<u>28,495</u>	<u>(156)</u>
<b>Expenditures</b>				
Appropriations	28,352	<b>28,339</b>	<u>28,495</u>	<u>(156)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**SMITH COUNTY, KANSAS****Special Alcohol Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental	\$ 8,467	<b>8,592</b>	9,018	(426)
Miscellaneous	-	<b>2,463</b>	-	2,463
<b>Total Receipts</b>	8,467	<b>11,055</b>	<u>9,018</u>	<u>2,037</u>
<b>Expenditures</b>				
Contractual Services	10,000	<b>7,333</b>	<u>29,860</u>	<u>(22,527)</u>
<b>Receipts Over (Under) Expenditures</b>	(1,533)	<b>3,722</b>		
<b>Unencumbered Cash - Beginning</b>	25,574	<b>24,041</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>24,041</u>	<u><b>27,763</b></u>		

**SMITH COUNTY, KANSAS**  
**New Generation E-911 Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	<b>Current</b>		Variance Over (Under)
		<b>Actual</b>	Budget	
<b>Receipts</b>				
Federal Aid	\$ -	<b>10,946</b>	-	10,946
Collections	50,017	<b>48,339</b>	55,000	(6,661)
<b>Total Receipts</b>	50,017	<b>59,285</b>	55,000	4,285
<b>Expenditures</b>				
Contractual Services	84,266	<b>63,273</b>	60,000	3,273
Commodities	1,552	<b>15,065</b>	20,000	(4,935)
<b>Total Expenditures</b>	85,818	<b>78,338</b>	80,000	(1,662)
<b>Receipts Over (Under) Expenditures</b>	(35,801)	<b>(19,053)</b>		
<b>Unencumbered Cash - Beginning</b>	54,854	<b>19,053</b>		
<b>Unencumbered Cash - Ending</b>	\$ 19,053	<b>-</b>		

**SMITH COUNTY, KANSAS**  
**Register of Deeds Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 4,319	5,130
<b>Expenditures</b>		
Capital Outlay	17,220	666
<b>Receipts Over (Under) Expenditures</b>	(12,901)	4,464
<b>Unencumbered Cash - Beginning</b>	36,412	23,511
<b>Unencumbered Cash - Ending</b>	\$ 23,511	27,975

**SMITH COUNTY, KANSAS**  
**County Clerk Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 1,252	1,283
<b>Expenditures</b>		
Commodities	1,934	1,071
<b>Receipts Over (Under) Expenditures</b>	(682)	212
<b>Unencumbered Cash - Beginning</b>	1,431	749
<b>Unencumbered Cash - Ending</b>	\$ 749	961



**SMITH COUNTY, KANSAS**  
**County Treasurer Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 1,246	1,283
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	1,246	1,283
<b>Unencumbered Cash - Beginning</b>	1,431	2,677
<b>Unencumbered Cash - Ending</b>	\$ 2,677	3,960

**SMITH COUNTY, KANSAS****Sales Tax Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Sales Tax	\$ 735,934	<b>813,822</b>	730,000	83,822
<b>Expenditures</b>				
Capital Outlay	6,324	-	100,000	(100,000)
Appropriations	277,521	<b>307,594</b>	276,000	31,594
Lease Payment - PBC	258,350	<b>253,850</b>	253,830	20
<b>Total Expenditures</b>	542,195	<b>561,444</b>	629,830	(68,386)
<b>Receipts Over (Under) Expenditures</b>	193,739	<b>252,378</b>		
<b>Unencumbered Cash - Beginning</b>	572,813	<b>766,552</b>		
<b>Unencumbered Cash - Ending</b>	\$ 766,552	<b>1,018,930</b>		

**SMITH COUNTY, KANSAS**  
**Guest Tax Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Guest Tax	\$ 6,607	13,977
<b>Expenditures</b>		
Commodities	6,202	3,424
<b>Receipts Over (Under) Expenditures</b>	405	10,553
<b>Unencumbered Cash - Beginning</b>	8,036	8,441
<b>Unencumbered Cash - Ending</b>	\$ 8,441	18,994

**SMITH COUNTY, KANSAS**  
**Health Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Reimbursement	\$ 94,374	105,603
Transfers In	1,256,145	1,290,000
<b>Total Receipts</b>	1,350,519	1,395,603
<b>Expenditures</b>		
Health Insurance	804,770	877,992
Medical Claims Paid	125,131	150,605
<b>Total Expenditures</b>	929,901	1,028,597
<b>Receipts Over (Under) Expenditures</b>	420,618	367,006
<b>Unencumbered Cash - Beginning</b>	308,432	729,050
<b>Unencumbered Cash - Ending</b>	\$ 729,050	1,096,056

**SMITH COUNTY, KANSAS**  
**Bond and Interest Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Taxes	\$ 1,152	31
<b>Expenditures</b>		
Transfers Out	1,152	31
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**SMITH COUNTY, KANSAS****Solid Waste Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 237,723	<b>258,430</b>	225,000	33,430
Collections	-	-	2,000	(2,000)
Land Rent	4,719	<b>4,719</b>	4,000	719
Miscellaneous	34,222	<b>36,156</b>	-	36,156
<b>Total Receipts</b>	276,664	<b>299,305</b>	231,000	68,305
<b>Expenditures</b>				
Personal Services	120,993	<b>116,613</b>	134,170	(17,557)
Contractual Services	29,324	<b>41,488</b>	72,852	(31,364)
Commodities	13,268	<b>8,515</b>	18,600	(10,085)
Capital Outlay	670	-	-	-
Transfers Out	20,000	<b>70,000</b>	20,000	50,000
<b>Total Expenditures</b>	184,255	<b>236,616</b>	245,622	(9,006)
<b>Receipts Over (Under) Expenditures</b>	92,409	<b>62,689</b>		
<b>Unencumbered Cash - Beginning</b>	175,561	<b>267,970</b>		
<b>Unencumbered Cash - Ending</b>	\$ 267,970	<b>330,659</b>		

**SMITH COUNTY, KANSAS**  
**Solid Waste Equipment Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 12,500	<b>12,500</b>
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	12,500	<b>12,500</b>
<b>Unencumbered Cash - Beginning</b>	50,000	<b>62,500</b>
<b>Unencumbered Cash - Ending</b>	\$ 62,500	<b>75,000</b>

**SMITH COUNTY, KANSAS**  
**Solid Waste Post Closure Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 7,500	<b>7,500</b>
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	7,500	<b>7,500</b>
<b>Unencumbered Cash - Beginning</b>	30,000	<b>37,500</b>
<b>Unencumbered Cash - Ending</b>	\$ 37,500	<b>45,000</b>



**SMITH COUNTY, KANSAS**  
**Solid Waste Capital Improvement Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ -	50,000
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	50,000
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	50,000

**SMITH COUNTY, KANSAS**  
**EMS Grant Memorial Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
State Aid	\$ 1,150	2,300
Donations - Nonprofit Entities	11,230	7,090
Donations - Individuals	2,170	2,246
Education Grant	1,825	-
<b>Total Receipts</b>	16,375	11,636
<b>Expenditures</b>		
Contractual Services	7,408	9,456
Commodities	4,664	3,468
Capital Outlay	1,137	-
<b>Total Expenditures</b>	13,209	12,924
<b>Receipts Over (Under) Expenditures</b>	3,166	(1,288)
<b>Unencumbered Cash - Beginning</b>	14,126	17,292
<b>Unencumbered Cash - Ending</b>	\$ 17,292	16,004

**SMITH COUNTY, KANSAS**  
**Prosecuting Attorney's Training Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 420	417
<b>Expenditures</b>		
Payments to Other Governments	869	116
<b>Receipts Over (Under) Expenditures</b>	(449)	301
<b>Unencumbered Cash - Beginning</b>	1,363	914
<b>Unencumbered Cash - Ending</b>	\$ 914	1,215

**SMITH COUNTY, KANSAS**  
**Special Motor Vehicle Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 528,767	525,681
<b>Expenditures</b>		
Payments to Other Governments	452,378	435,925
Personal Services	15,220	15,164
Contractual Services	13,291	30,915
Commodities	14,193	14,807
Capital Outlay	21,067	9,742
Transfers Out	12,618	19,128
<b>Total Expenditures</b>	528,767	525,681
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**SMITH COUNTY, KANSAS**  
**Smith County, Kansas Public Building Commission - Debt Service Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Lease Proceeds	\$ 258,350	<b>253,850</b>
<b>Expenditures</b>		
Bond Principal Series 2013	225,000	<b>225,000</b>
Bond Interest Series 2013	33,350	<b>28,850</b>
<b>Total Expenditures</b>	<b>258,350</b>	<b>253,850</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**SMITH COUNTY, KANSAS**  
**Smith County, Kansas Public Building Commission - Memorial Hospital Project Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Bond Proceeds	\$ 1,140,697	<b>14,186,987</b>
<b>Expenditures</b>		
Project Costs	1,140,697	<b>14,129,949</b>
Bond Interest Payment	-	<b>57,010</b>
<b>Total Expenditures</b>	1,140,697	<b>14,186,959</b>
<b>Receipts Over (Under) Expenditures</b>	-	<b>28</b>
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	<b>28</b>

**SMITH COUNTY, KANSAS**  
**Distributable Funds, State Funds, and Subdivision Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2017

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Advance Tax	\$ -	7,685	7,685	-
Neighborhood Revitalization	15	152,056	150,911	1,160
Current Tax	7,169,593	11,003,869	10,878,198	7,295,264
Bankruptcy Holding	342	-	-	342
Delinquent Personal Property	13,474	6,405	13,474	6,405
Real Estate Redemptions	51,849	120,797	55,293	117,353
Motor Vehicle Tax	195,283	856,587	867,403	184,467
<b>Total Distributable Funds</b>	<b>7,430,556</b>	<b>12,147,399</b>	<b>11,972,964</b>	<b>7,604,991</b>
<b>State Funds</b>				
State Institutional Building	-	26,799	26,799	-
State Educational Building	-	53,599	53,599	-
<b>Total State Funds</b>	<b>-</b>	<b>80,398</b>	<b>80,398</b>	<b>-</b>
<b>Subdivision Funds</b>				
Cities	-	1,105,303	1,105,303	-
Townships	-	180,871	180,871	-
School Districts	-	2,582,921	2,582,921	-
Irrigation Districts	(107,565)	822,610	715,045	-
Other Special Districts	-	90,278	90,278	-
Cemeteries	-	22,971	22,971	-
<b>Total Subdivision Funds</b>	<b>(107,565)</b>	<b>4,804,954</b>	<b>4,697,389</b>	<b>-</b>
<b>Total</b>	<b>\$ 7,322,991</b>	<b>17,032,751</b>	<b>16,750,751</b>	<b>7,604,991</b>

**SMITH COUNTY, KANSAS**  
**Agency Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2017

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Agency Funds</b>				
Payroll Withholding	\$ (153)	373,388	373,235	-
Smith County Veteran Memorial	4,055	500	1,321	3,234
Drivers Licenses	19,145	26,581	24,161	21,565
Sales Tax	30,868	385,017	391,838	24,047
Game Licenses	-	9,973	9,959	14
Heritage Trust	654	2,565	2,652	567
Diversion Fee	25,443	1,765	-	27,208
Escrow	73,683	370,528	367,173	77,038
Passport Fee	4,951	1,375	-	6,326
Concealed Weapon	1,069	325	-	1,394
Special Law Enforcement	225	665	182	708
Sexual Predator Registration	1,322	820	-	2,142
Sheriff VINS	10,199	4,338	2,305	12,232
Register of Deeds	723	56,474	57,197	-
Clerk of District Court	15,004	94,475	92,975	16,504
Sheriff	818	9,067	9,770	115
<b>Total</b>	<b>\$ 188,006</b>	<b>1,337,856</b>	<b>1,332,768</b>	<b>193,094</b>