

COUNTY OF ALLEN, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2019

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

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Allen County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Allen 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 Allen 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 Allen 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 Allen 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 Allen County, Kansas, as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated June 25, 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

October 16, 2020

Allen 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	\$ 2,881,273	7,077,840	7,317,733	2,641,380	453,199	3,094,579
Special Purpose:						
Ambulance	115,097	591,433	610,450	96,080		96,080
Airport	158,860	218,215	370,879	6,196	13,679	19,875
Appraiser's Cost	48,951	384,462	371,212	62,201	5,811	68,012
Conservation District		40,399	40,000	399		399
Direct Election	30,855	170,843	120,705	80,993	954	81,947
EMS Tax Lid Reserve		25,379		25,379		25,379
Health		101,098	100,000	1,098		1,098
Historical Society	8	49,993	49,500	501		501
Mental Health		150,412	149,115	1,297		1,297
Hospital Sales Tax		598,300	598,300			
Law Enforcement Tax Lid Reserve		82,248		82,248		82,248
Intellectual Disabilities		70,722	70,000	722		722
Noxious Weed	52,934	101,814	91,193	63,555	1,405	64,960
Road and Bridge	1,519,210	2,916,499	3,200,551	1,235,158	53,986	1,289,144
Rural Fire District No. 2		173,283	173,256	27		27
Rural Fire District No. 3		35,061	35,061			
Rural Fire District No. 4		82,833	82,833			
Service Program for the Elderly	206,336	171,102	173,018	204,420	2,724	207,144
Special Alcohol Program	21,411	14,501	20,000	15,912		15,912
Special Bridge	1,838,196	97,315	124,347	1,811,164	74,868	1,886,032
Special Liability	116,010	44,572	15,992	144,590		144,590
Special Park and Recreation	734	1,012	1,000	746		746
Special Equipment Reserve	40,508			40,508		40,508
Special Machinery	1,278,151	600,000		1,878,151		1,878,151
Sewer District No 1	129,303	16,407	5,456	140,254	437	140,691
Sewer District No 2	52,381	14,356	5,709	61,028	56	61,084
Emergency Telephone Service	116,919	85,838	118,182	84,575	33,462	118,037
Business:						
Solid Waste	3,376,424	1,984,495	1,755,338	3,605,581	65,498	3,671,079
Trusts:						
Special Auto	14,426	106,294	110,203	10,517	2,130	12,647
Prosecuting Attorney Training	15,266	2,758	1,379	16,645		16,645
Special Law Enforcement Trust	7,349	16,479	16,414	7,414		7,414
Register of Deeds Technology	33,534	23,786	20,394	36,926	688	37,614
Sheriff VIN Fees	14,200	18,386	19,686	12,900	528	13,428
C.E.R.T. Donations	237			237		237
Drug Court	10,951	270,709	249,698	31,962	8,270	40,232
Sheriff Special Forfeiture Trust	5,626	3,584		9,210		9,210
County Clerk Technology	12,326	3,333	2,340	13,319		13,319

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

Allen 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
County Treasurer Technology	7,736	3,333		11,069		11,069
Prosecuting Attorney Trust	10,516			10,516		10,516
Prosecuting Attorney Check Fees	11,908	545		12,453		12,453
Lee Murren Trust	8,250	405		8,655		8,655
LaHarpe Senior Center Trust	3,434			3,434		3,434
Iola Senior Center Trust	5,705			5,705		5,705
Moran Senior Center Trust	5			5		5
Shelter Grants		34,323	34,323			
Employee Benefit Trust	1,066,077	964,868	1,002,028	1,028,917		1,028,917
Diversion Fees	104,948	24,324	21,080	108,192		108,192
Hazardous Material Grant	5,464			5,464		5,464
Landfill Closure Trust	1,149,937	28,649	3,028	1,175,558		1,175,558
911 Education Donation	17,188	2,499	17,123	2,564	5,000	7,564
Total Primary Government (1)	<u>14,488,644</u>	<u>17,404,707</u>	<u>17,097,526</u>	<u>14,795,825</u>	<u>722,695</u>	<u>15,518,520</u>

Composition of Cash:

Cash and Cash Items on Hand

Certificates of Deposit

Demand Deposits

Less: Agency Funds

Adjustment for Rounding

Total Primary Government (1)

1,465
2,630,973
27,370,767
(14,484,684)
(1)
15,518,520

(1) Excluding Agency Funds

County of Allen, 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 Allen, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Allen, 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.

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.

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.

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

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 budget of the Ambulance fund from its original adopted amount of \$584,307 to \$698,053.

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

All legal annual operating budgets are prepared using the 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.

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

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

EMS Tax Lid Reserve Fund
Law Enforcement Tax Lid Reserve Fund
Special Equipment Reserve Fund
Special Machinery 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.

Deposits and Investments

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.

The County held no investments at December 31, 2019.

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

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 \$30,001,740 and the bank balance was \$30,354,317. Of the bank balance, \$2,425,558 was secured by federal depository insurance, and the remaining \$27,928,759 was collateralized securities held by the pledging financial institution's agents in the County's name.

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.

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

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 pay permit employees to accumulate a maximum of 168 hours of vacation time on their anniversary date (the date the vacation amounts reset), depending on longevity and varying by department. Policies prohibit payment for vacation time in lieu of time off, however, with special authority of the County Commission, employees may accumulate up to 224 hours of vacation time leave, again, depending on longevity and varying by department. Failure to use excess accrued vacation time can result in the loss of the excess hours. Accumulated, but unused, vacation time is paid to the employee on the date of employment termination.

The County's policies regarding sick leave permit employees to accumulate a maximum of 720 hours sick leave. At the end of each year, hours over 720 are paid to the employee at 50% of the employee's rate of pay. If, at the time of termination, an employee has been employed with the County longer than five years, they are paid for 50% of this accumulated sick pay at the rate of pay in effect upon termination.

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.

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

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

Expenditures exceeded the adopted budgets of the following funds, in the amounts indicated:

Hospital Sales Tax Fund	\$	23,300
Emergency Telephone Service Fund		38,946

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 Allen, 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 \$685,548 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 \$3,247,801. 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

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>Capital Lease Obligations:</u>									
Jail Building Refinance	2.00-3.125%	12/10/13	\$ 1,720,000	02/01/23	990,000		185,000	805,000	27,444
Hospital Facility Refinance	1.10-5.15%	12/01/11	25,000,000	12/01/36	25,915,000		1,350,000	24,565,000	967,217
Total Contractual Indebtedness					26,905,000	0	1,535,000	25,370,000	994,661

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

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

<u>Capital Lease Obligations</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Principal	\$ 1,575,000	1,615,000	1,570,000	1,630,000	1,480,000
Interest	955,671	912,964	866,023	801,414	736,792
Total	<u>2,530,671</u>	<u>2,527,964</u>	<u>2,436,023</u>	<u>2,431,414</u>	<u>2,216,792</u>

<u>Capital Lease Obligations (continued)</u>	<u>2025-2029</u>	<u>2030-2034</u>	<u>2035-2036</u>	<u>Total</u>
Principal	7,295,000	7,035,000	3,170,000	25,370,000
Interest	2,673,807	1,263,163	155,350	8,365,184
Total	<u>9,968,807</u>	<u>8,298,163</u>	<u>3,325,350</u>	<u>33,735,184</u>

The payments shown here are the total rental payments due each year (including interest). The City of Iola and the Allen County Hospital are each required to contribute funds towards the Hospital Facility payments, in addition to the sales tax contributed by the County. The actual County portion of each years' Hospital Lease payment is expected to be smaller than the amounts shown above, however, the County is liable for any shortfall in contributions by the other two entities.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Special Auto Fund	General Fund	K.S.A. 8-145	\$ 15,162
General Fund	EMS Tax Lid Reserve Fund	Resolution	25,379
General Fund	Law Enforcement Tax Lid Reserve Fund	Resolution	82,248
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	600,000

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. The County carries commercial insurance to cover its risk of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

County of Allen, 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.

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

The County currently operates a municipal solid waste 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. Engineering estimates of post closure costs over this thirty year period are in the amount of \$4,107,432 and estimated cost for providing the cover of the landfill is \$3,804,419 (including C/D Landfill and Tire Landfill) for a total closure and postclosure cost of \$7,911,851. Engineering estimates place the total capacity of the landfill at 6,573,500 cubic yards, and previously used capacity is estimated at 1,589,387 cubic yards (24.18%). The total capacity only includes the area currently permitted to receive waste. The remaining 4,984,113 cubic yards (75.82%) of unused capacity has an estimated useful life of 48 years. These amounts are based on engineering estimates of what it would cost to perform all closure and postclosure care in 2019. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County prepares its financial statements on a statutory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the County had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of \$1,913,086 would have been recognized based on 24.18% of the estimated capacity of the landfill used to date. The current cost of closure and postclosure remaining to be recognized would have been \$5,998,765.

As of December 31, 2019 the County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, however, they have levied a special countywide sales tax, approved by the voters of the County, to help provide funding sources for the landfill operation. The County is also receiving tipping fees from other counties in the surrounding area, which are disposing of their solid waste in the Allen County landfill. The County has established a trust fund to accumulate cash for the purpose of financing the closure and post closure costs of the municipal solid waste landfill. As of December 31, 2019, the trust fund has a balance of \$1,175,558. The solid waste fund unencumbered cash balance as of December 31, 2019 was \$3,605,581.

Note 6 **Public Building Commission**

During 2002, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. The original purpose of this PBC was to issue \$2,900,000 in 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 secured by a Lease 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.

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

In December, 2011, the PBC issued \$10,000,000 in revenue bonds in connection with the construction of a new County Hospital. An additional \$15,000,000 in revenue bonds were issued in January, 2012. In December, 2011, the County entered into a lease agreement with the PBC for the acquisition of the Hospital facility. In 2012, the County began levying a special sales tax, the proceeds of which will be used, together with revenues generated by the Hospital and sales tax contributed by the City of Iola, to make rental payments in an amount sufficient for the PBC to retire the issued bonds. In the event the contributions from the Hospital and the City of Iola are insufficient to allow the PBC to make the required debt payments, the County is liable for any shortfall. In December, 2017, the PBC refinanced the outstanding bonds issued in 2011 and 2012. This resulted in a restructure of the lease agreement with the County as shown above.

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.

Note 7 **Subsequent Events**

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through October 16, 2020 the date the financial statement was available for issue.

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

Schedule 1

	Certified Budget	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:			
General	\$ 9,931,886	7,317,733	2,614,153
Special Purpose:			
Ambulance	698,053	610,450	87,603
Airport	533,949	370,879	163,070
Appraiser's Cost	422,205	371,212	50,993
Conservation District	40,000	40,000	
Direct Election	180,873	120,705	60,168
Health	100,000	100,000	
Historical Society	49,500	49,500	
Mental Health	149,115	149,115	
Hospital Sales Tax	575,000	598,300	(23,300)
Intellectual Disabilities	70,000	70,000	
Noxious Weed	127,436	91,193	36,243
Road and Bridge	4,380,886	3,200,551	1,180,335
Rural Fire District No. 2	173,260	173,256	4
Rural Fire District No. 3	35,557	35,061	496
Rural Fire District No. 4	83,253	82,833	420
Service Program for the Elderly	310,060	173,018	137,042
Special Alcohol Program	27,000	20,000	7,000
Special Bridge	939,461	124,347	815,114
Special Liability	150,000	15,992	134,008
Special Park and Recreation	1,000	1,000	
Sewer District No 1	144,642	5,456	139,186
Sewer District No 2	67,091	5,709	61,382
Emergency Telephone Service	79,236	118,182	(38,946)
Business:			
Solid Waste	2,674,300	1,755,338	918,962
Totals	<u>21,943,763</u>	<u>15,599,830</u>	<u>6,343,933</u>

Allen 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	\$ 4,176,597	5,134,378	5,081,112	53,266
Motor Vehicle Tax	450,180	403,078	373,725	29,353
Recreational Vehicle Tax	7,421	6,064	5,823	241
Delinquent Tax	70,147	42,670	52,301	(9,631)
16/20 M Truck Tax	21,625	15,769	15,809	(40)
Countywide Sales Tax	531,167	644,891	510,000	134,891
Commercial Vehicle Fees	27,477	29,281	38,141	(8,860)
In Lieu of Tax	3,984	5,295	5,377	(82)
Mineral Production Tax	1,777	1,614	1,250	364
Watercraft Tax			953	(953)
Interest on Tax	62,799	67,780	60,000	7,780
Total Taxes	<u>5,353,174</u>	<u>6,350,820</u>	<u>6,144,491</u>	<u>206,329</u>
Intergovernmental				
Local Alcoholic Liquor Tax	1,060	1,012	3,817	(2,805)
Licenses, Fees, and Permits				
Mortgage Registration	13,513	12		12
Officer Fees	115,658	116,105	95,000	21,105
Total Licenses, Fees, and Permits	<u>129,171</u>	<u>116,117</u>	<u>95,000</u>	<u>21,117</u>
Use of Money and Property				
Interest on Investments	278,399	364,433	125,000	239,433
Rent	11,580	6,980	9,000	(2,020)
Prisoner Board	270,400	195,100	175,000	20,100
Total Use of Money and Property	<u>560,379</u>	<u>566,513</u>	<u>309,000</u>	<u>257,513</u>
Transfers				
Operating Transfers In	20,824	15,162	5,000	10,162
Miscellaneous				
Sale of Surplus Property		9,918		9,918
Donations and Contributions	1,000			
Other	27,621	18,298		18,298
Total Miscellaneous	<u>28,621</u>	<u>28,216</u>		<u>28,216</u>
Total Cash Receipts	<u>6,093,229</u>	<u>7,077,840</u>	<u>6,557,308</u>	<u>520,532</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	105,451	110,172	92,000	(18,172)
Contractual Services	8,004	9,826	7,820	(2,006)
Commodities	86	478	850	372
Capital Outlay	10,000		4,374	4,374
Employee Benefits	28,591	41,470	47,056	5,586
Reimbursed Expense	(30)	(120)		120
Total County Commission	<u>152,102</u>	<u>161,826</u>	<u>152,100</u>	<u>(9,726)</u>
County Clerk				
Personal Services	116,979	133,623	120,500	(13,123)
Contractual Services	8,078	6,906	10,000	3,094
Commodities	2,487	1,042	3,000	1,958
Capital Outlay		1,385	1,250	(135)
Employee Benefits	49,582	52,367	50,687	(1,680)
Total County Clerk	<u>177,126</u>	<u>195,323</u>	<u>185,437</u>	<u>(9,886)</u>

Allen 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)

Schedule 2
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	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
County Treasurer				
Personal Services	\$ 139,049	152,603	154,200	1,597
Contractual Services	17,344	19,671	26,650	6,979
Commodities	3,989	5,103	5,000	(103)
Capital Outlay	275	1,600	6,000	4,400
Employee Benefits	55,186	62,913	64,622	1,709
Total County Treasurer	<u>215,843</u>	<u>241,890</u>	<u>256,472</u>	<u>14,582</u>
County Attorney				
Personal Services	233,027	256,058	257,492	1,434
Contractual Services	51,418	62,675	61,000	(1,675)
Commodities	3,993	8,214	6,000	(2,214)
Capital Outlay	1,871		7,500	7,500
Employee Benefits	92,931	89,356	98,505	9,149
Reimbursed Expense	(1,440)	(2,990)		2,990
Total County Attorney	<u>381,800</u>	<u>413,313</u>	<u>430,497</u>	<u>17,184</u>
Register of Deeds				
Personal Services	85,977	89,999	93,777	3,778
Contractual Services	2,187	2,550	3,919	1,369
Commodities	435	188	32	(156)
Capital Outlay	58		1,000	1,000
Employee Benefits	35,507	36,962	38,139	1,177
Total Register of Deeds	<u>124,164</u>	<u>129,699</u>	<u>136,867</u>	<u>7,168</u>
Indigent Defense				
Contractual Services	439,667	461,264	370,000	(91,264)
Reimbursed Expense	(38,609)	(36,320)		36,320
Total Indigent Defense	<u>401,058</u>	<u>424,944</u>	<u>370,000</u>	<u>(54,944)</u>
31st Judicial District				
Contractual Services	41,175	43,399	13,932	(29,467)
Reimbursed Expense	(29,575)	(27,204)		27,204
Total 31st Judicial District	<u>11,600</u>	<u>16,195</u>	<u>13,932</u>	<u>(2,263)</u>
Unified Court				
Contractual Services	56,162	44,116	56,677	12,561
Commodities	8,843	8,229	12,000	3,771
Capital Outlay	5,226	8,841	10,000	1,159
Reimbursed Expense	(8,989)	(11,408)		11,408
Total Unified Court	<u>61,242</u>	<u>49,778</u>	<u>78,677</u>	<u>28,899</u>
Courthouse General				
Personal Services	77,703	80,476	80,800	324
Contractual Services	262,157	282,322	594,500	312,178
Commodities	43,225	87,436	76,500	(10,936)
Capital Outlay	1,352,409	503,095	398,998	(104,097)
Employee Benefits	45,241	53,183	75,122	21,939
Reimbursed Expense	(1,844)	(5,767)		5,767
Total Courthouse General	<u>1,778,891</u>	<u>1,000,745</u>	<u>1,225,920</u>	<u>225,175</u>
GIS				
Contractual Services	7,424	7,024	6,300	(724)
Capital Outlay	855	579	7,000	6,421
Total GIS	<u>8,279</u>	<u>7,603</u>	<u>13,300</u>	<u>5,697</u>
County Counselor				
Personal Services		71,481	47,404	(24,077)
Contractual Services		789	2,765	1,976
Commodities			300	300
Capital Outlay			500	500
Employee Benefits		21,653	19,162	(2,491)
Total County Counselor		<u>93,923</u>	<u>70,131</u>	<u>(23,792)</u>

Allen 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	
Planning Commission				
Personal Services	\$ 42,929	25,902	22,694	(3,208)
Contractual Services	3,785	2,330	4,350	2,020
Commodities	687	244	500	256
Capital Outlay		105	500	395
Employee Benefits	16,816	6,632	7,815	1,183
Total Planning Commission	64,217	35,213	35,859	646
Other General Government				
Contractual Services	12,000	12,000	12,000	
Commodities	878		1,000	1,000
Total Other General Government	12,878	12,000	13,000	1,000
Total General Government	3,389,200	2,782,452	2,982,192	199,740
Public Safety				
Sheriff				
Personal Services	648,482	690,320	745,580	55,260
Contractual Services	127,542	141,893	133,350	(8,543)
Commodities	101,384	122,646	109,500	(13,146)
Capital Outlay	101,550	80,842	69,500	(11,342)
Employee Benefits	241,793	256,472	253,189	(3,283)
Operating Transfers Out		39,621		(39,621)
Reimbursed Expense	(17,319)	(20,675)		20,675
Total Sheriff	1,203,432	1,311,119	1,311,119	
Jail				
Personal Services	615,206	607,095	702,311	95,216
Contractual Services	119,016	174,520	56,350	(118,170)
Commodities	241,571	206,978	169,300	(37,678)
Capital Outlay	1,792	7,989	3,500	(4,489)
Employee Benefits	284,924	288,947	313,662	24,715
Operating Transfers Out		12,109		(12,109)
Reimbursed Expense	(37,908)	(52,515)		52,515
Total Jail	1,224,601	1,245,123	1,245,123	
Juvenile Detention				
Contractual Services	69,598	75,968	75,607	(361)
Juvenile Services				
Contractual Services	273	385		(385)
Reimbursed Expense	(39)	(165)		165
Total Juvenile Services	234	220		(220)
Inmate Medical				
Contractual Services	100,646	63,264	31,000	(32,264)
Commodities	21	12,142	69,000	56,858
Operating Transfers Out		30,518		(30,518)
Reimbursed Expense	(8,551)	(5,924)		5,924
Total Inmate Medical	92,116	100,000	100,000	
Ambulance Service				
Contractual Services		74,335		(74,335)
Commodities		256		(256)
Capital Outlay		312,734	300,000	(12,734)
Total Ambulance Service		387,325	300,000	(87,325)
Emergency Preparedness				
Personal Services	42,211	43,469	47,473	4,004
Contractual Services	27,100	27,681	10,250	(17,431)
Commodities	611	164	10,500	10,336
Capital Outlay	594	353	1,200	847
Employee Benefits	17,639	18,175	17,641	(534)
Reimbursed Expense	(2,386)	(22,523)		22,523
Total Emergency Preparedness	85,769	67,319	87,064	19,745

Allen 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	
Dispatch				
Personal Services	\$ 441,409	470,253	474,424	4,171
Contractual Services	98,428	97,979	120,150	22,171
Commodities	11,346	11,184	21,500	10,316
Capital Outlay	12,690	28,179	22,825	(5,354)
Employee Benefits	175,849	185,189	178,195	(6,994)
Operating Transfers Out		25,379		(25,379)
Reimbursed Expense	(870)	(1,069)		1,069
Total Dispatch	<u>738,852</u>	<u>817,094</u>	<u>817,094</u>	
Total Public Safety	<u>3,414,602</u>	<u>4,004,168</u>	<u>3,936,007</u>	(68,161)
Health				
Coroner				
Contractual Services	<u>41,061</u>	<u>16,268</u>	<u>45,000</u>	<u>28,732</u>
Hospital Development				
Contractual Services	484	273,816		(273,816)
Reimbursed Expense		(194,230)		194,230
Total Hospital Development	<u>484</u>	<u>79,586</u>		(79,586)
Total Health	<u>41,545</u>	<u>95,854</u>	<u>45,000</u>	(50,854)
Agriculture				
Agricultural Appropriations				
Contractual Services	11,000	20,000	11,000	(9,000)
Capital Outlay			30,751	30,751
Total Agricultural Appropriations	<u>11,000</u>	<u>20,000</u>	<u>41,751</u>	<u>21,751</u>
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>100,000</u>	<u>145,375</u>		(145,375)
Economic Development				
Other Economic Development				
Contractual Services	<u>220,900</u>	<u>20,000</u>	<u>30,000</u>	<u>10,000</u>
Capital Expenditures				
Construction				
Contractual Services	16,091	17,940		(17,940)
Commodities	34,953	19,500		(19,500)
Capital Outlay			2,684,492	2,684,492
Total Construction	<u>51,044</u>	<u>37,440</u>	<u>2,684,492</u>	<u>2,647,052</u>
Debt Service				
Lease Purchase Agreements				
Principal and Interest	<u>212,019</u>	<u>212,444</u>	<u>212,444</u>	
Total Expenditures and Transfers	<u>7,440,310</u>	<u>7,317,733</u>	<u>9,931,886</u>	<u>2,614,153</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,347,081)	(239,893)		
Unencumbered Cash, Beginning	<u>4,228,354</u>	<u>2,881,273</u>		
Unencumbered Cash, Ending	<u>2,881,273</u>	<u>2,641,380</u>		

Allen 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	\$ 411,803	526,337	523,587	2,750
Motor Vehicle Tax	27,324	39,686	39,650	36
Recreational Vehicle Tax	450	597	597	
Delinquent Tax	3,946	3,409	5,149	(1,740)
16/20 M Truck Tax	777	1,112	1,557	(445)
Commercial Vehicle Fees	1,890	2,883	3,755	(872)
In Lieu of Tax	392	543	529	14
Watercraft Tax			94	(94)
Total Taxes	<u>446,582</u>	<u>574,567</u>	<u>574,918</u>	<u>(351)</u>
Licenses, Fees, and Permits				
Service Fees	<u>13,816</u>	<u>13,506</u>	<u>15,000</u>	<u>(1,494)</u>
Miscellaneous				
Other		<u>3,360</u>		<u>3,360</u>
Total Cash Receipts	<u>460,398</u>	<u>591,433</u>	<u>589,918</u>	<u>1,515</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	55,299	40,839	48,430	7,591
Contractual Services	294,543	289,596	370,600	81,004
Commodities	260		800	800
Capital Outlay		264,715	264,446	(269)
Employee Benefits	19,769	15,469	13,777	(1,692)
Reimbursed Expense	(131)	(169)		169
Total Expenditures and Transfers	<u>369,740</u>	<u>610,450</u>	<u>698,053</u>	<u>87,603</u>
Receipts Over (Under)				
Expenditures and Transfers	90,658	(19,017)		
Unencumbered Cash, Beginning	<u>24,439</u>	<u>115,097</u>		
Unencumbered Cash, Ending	<u>115,097</u>	<u>96,080</u>		

Allen County, Kansas
 Airport 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	\$ 114,006	(5)		(5)
Motor Vehicle Tax	11,981	11,020	10,218	802
Recreational Vehicle Tax	197	166	159	7
Delinquent Tax	1,399	854	1,430	(576)
16/20 M Truck Tax	49	574	432	142
Commercial Vehicle Fees	952	801	1,043	(242)
In Lieu of Tax	109		147	(147)
Watercraft Tax			26	(26)
Total Taxes	<u>128,693</u>	<u>13,410</u>	<u>13,455</u>	<u>(45)</u>
Use of Money and Property				
Rent	<u>30,228</u>	<u>50,942</u>	<u>30,000</u>	<u>20,942</u>
Miscellaneous				
Sale of Fuel	240,388	153,863	225,000	(71,137)
Other	<u>11,000</u>	<u></u>	<u>1,000</u>	<u>(1,000)</u>
Total Miscellaneous	<u>251,388</u>	<u>153,863</u>	<u>226,000</u>	<u>(72,137)</u>
Total Cash Receipts	<u>410,309</u>	<u>218,215</u>	<u>269,455</u>	<u>(51,240)</u>
Expenditures and Transfers				
Public Works				
Airport				
Personal Services	30,959	14,834	34,276	19,442
Contractual Services	92,253	125,678	70,104	(55,574)
Commodities	232,810	152,672	269,000	116,328
Capital Outlay	67,743	72,656	215,000	142,344
Employee Benefits	15,956	8,872	17,069	8,197
Reimbursed Expense	(3,636)	(3,833)	(71,500)	(67,667)
Total Expenditures and Transfers	<u>436,085</u>	<u>370,879</u>	<u>533,949</u>	<u>163,070</u>
Receipts Over (Under)				
Expenditures and Transfers	(25,776)	(152,664)		
Unencumbered Cash, Beginning	<u>184,636</u>	<u>158,860</u>		
Unencumbered Cash, Ending	<u>158,860</u>	<u>6,196</u>		

Allen County, Kansas
Appraiser's Cost 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	\$ 279,443	350,981	347,362	3,619
Motor Vehicle Tax	26,968	26,967	25,003	1,964
Recreational Vehicle Tax	444	406	390	16
Delinquent Tax	4,279	2,747	3,499	(752)
16/20 M Truck Tax	967	1,040	1,058	(18)
Commercial Vehicle Fees	1,783	1,959	2,552	(593)
In Lieu of Tax	267	362	360	2
Watercraft Tax			64	(64)
Total Cash Receipts	<u>314,151</u>	<u>384,462</u>	<u>380,288</u>	<u>4,174</u>
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	207,682	233,945	236,960	3,015
Contractual Services	44,080	45,647	59,750	14,103
Commodities	5,575	5,903	9,000	3,097
Capital Outlay	4,800	4,155	29,500	25,345
Employee Benefits	74,813	81,562	86,995	5,433
Operating Transfers Out	<u>40,000</u>			
Total Expenditures and Transfers	<u>376,950</u>	<u>371,212</u>	<u>422,205</u>	<u>50,993</u>
Receipts Over (Under)				
Expenditures and Transfers	(62,799)	13,250		
Unencumbered Cash, Beginning	<u>111,750</u>	<u>48,951</u>		
Unencumbered Cash, Ending	<u>48,951</u>	<u>62,201</u>		

Allen 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	\$ 35,960	36,202	35,769	433
Motor Vehicle Tax	2,412	3,465	3,213	252
Recreational Vehicle Tax	40	52	50	2
Delinquent Tax	377	295	450	(155)
16/20 M Truck Tax	76	96	136	(40)
Commercial Vehicle Fees	164	252	328	(76)
In Lieu of Tax	34	37	46	(9)
Watercraft Tax			8	(8)
Total Cash Receipts	<u>39,063</u>	<u>40,399</u>	<u>40,000</u>	<u>399</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>39,674</u>	<u>40,000</u>	<u>40,000</u>	
Total Expenditures and Transfers	<u>39,674</u>	<u>40,000</u>	<u>40,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(611)	399		
Unencumbered Cash, Beginning	<u>611</u>			
Unencumbered Cash, Ending		<u>399</u>		

Allen 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	\$ 121,738	156,400	154,829	1,571
Motor Vehicle Tax	10,150	11,738	10,883	855
Recreational Vehicle Tax	167	177	170	7
Delinquent Tax	1,666	1,144	1,523	(379)
16/20 M Truck Tax	438	370	460	(90)
Commercial Vehicle Fees	640	853	1,111	(258)
In Lieu of Tax	116	161	157	4
Watercraft Tax			28	(28)
Total Cash Receipts	<u>134,915</u>	<u>170,843</u>	<u>169,161</u>	<u>1,682</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	61,059	54,841	63,000	8,159
Contractual Services	42,124	35,714	64,700	28,986
Commodities	3,659	2,163	11,275	9,112
Capital Outlay	26,039	14,585	15,000	415
Employee Benefits	22,368	23,086	26,898	3,812
Reimbursed Expense	(1,471)	(9,684)		9,684
Total Expenditures and Transfers	<u>153,778</u>	<u>120,705</u>	<u>180,873</u>	<u>60,168</u>
Receipts Over (Under)				
Expenditures and Transfers	(18,863)	50,138		
Unencumbered Cash, Beginning	<u>49,718</u>	<u>30,855</u>		
Unencumbered Cash, Ending	<u>30,855</u>	<u>80,993</u>		

Allen 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	\$	25,379
Total Cash Receipts		25,379
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		25,379
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		25,379

Allen 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	\$ 86,549	90,786	89,803	983
Motor Vehicle Tax	8,175	8,351	7,743	608
Recreational Vehicle Tax	135	126	121	5
Delinquent Tax	1,295	817	1,084	(267)
16/20 M Truck Tax	287	317	328	(11)
Commercial Vehicle Fees	543	607	790	(183)
In Lieu of Tax	83	94	111	(17)
Watercraft Tax			20	(20)
Total Cash Receipts	<u>97,067</u>	<u>101,098</u>	<u>100,000</u>	<u>1,098</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>99,115</u>	<u>100,000</u>	<u>100,000</u>	
Total Expenditures and Transfers	<u>99,115</u>	<u>100,000</u>	<u>100,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(2,048)	1,098		
Unencumbered Cash, Beginning	<u>2,048</u>			
Unencumbered Cash, Ending	<u></u>	<u>1,098</u>		

Allen 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	\$ 35,103	45,817	45,367	450
Motor Vehicle Tax	2,977	3,386	3,139	247
Recreational Vehicle Tax	49	51	49	2
Delinquent Tax	464	328	439	(111)
16/20 M Truck Tax	97	118	133	(15)
Commercial Vehicle Fees	201	246	320	(74)
In Lieu of Tax	33	47	45	2
Watercraft Tax			8	(8)
Total Cash Receipts	<u>38,924</u>	<u>49,993</u>	<u>49,500</u>	<u>493</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>39,600</u>	<u>49,500</u>	<u>49,500</u>	
Total Expenditures and Transfers	<u>39,600</u>	<u>49,500</u>	<u>49,500</u>	
Receipts Over (Under)				
Expenditures and Transfers	(676)	493		
Unencumbered Cash, Beginning	<u>684</u>	<u>8</u>		
Unencumbered Cash, Ending	<u>8</u>	<u>501</u>		

Allen 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	\$ 133,337	134,764	133,423	1,341
Motor Vehicle Tax	9,868	12,853	11,917	936
Recreational Vehicle Tax	163	193	186	7
Delinquent Tax	1,606	1,149	1,668	(519)
16/20 M Truck Tax	356	380	504	(124)
Commercial Vehicle Fees	651	934	1,216	(282)
In Lieu of Tax	127	139	171	(32)
Watercraft Tax			30	(30)
Total Cash Receipts	<u>146,108</u>	<u>150,412</u>	<u>149,115</u>	<u>1,297</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>148,633</u>	<u>149,115</u>	<u>149,115</u>	
Total Expenditures and Transfers	<u>148,633</u>	<u>149,115</u>	<u>149,115</u>	
Receipts Over (Under)				
Expenditures and Transfers	(2,525)	1,297		
Unencumbered Cash, Beginning	<u>2,525</u>			
Unencumbered Cash, Ending		<u>1,297</u>		

Allen County, Kansas
Hospital Sales Tax 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				
Countywide Sales Tax	\$ 491,724	598,300	575,000	23,300
Total Cash Receipts	<u>491,724</u>	<u>598,300</u>	<u>575,000</u>	<u>23,300</u>
Expenditures and Transfers				
Health				
Hospital Development				
Paid to Security Bank Escrow	<u>491,724</u>	<u>598,300</u>	<u>575,000</u>	(23,300)
Total Expenditures and Transfers	<u>491,724</u>	<u>598,300</u>	<u>575,000</u>	<u>(23,300)</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Allen County, Kansas
Law Enforcement 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	\$	82,248
Total Cash Receipts		82,248
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		82,248
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		82,248

Allen 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	\$ 58,354	63,776	63,127	649
Motor Vehicle Tax	5,345	5,629	5,220	409
Recreational Vehicle Tax	88	85	81	4
Delinquent Tax	869	553	730	(177)
16/20 M Truck Tax	198	204	221	(17)
Commercial Vehicle Fees	351	409	533	(124)
In Lieu of Tax	56	66	75	(9)
Watercraft Tax			13	(13)
Total Cash Receipts	<u>65,261</u>	<u>70,722</u>	<u>70,000</u>	<u>722</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>66,659</u>	<u>70,000</u>	<u>70,000</u>	
Total Expenditures and Transfers	<u>66,659</u>	<u>70,000</u>	<u>70,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(1,398)	722		
Unencumbered Cash, Beginning	<u>1,398</u>			
Unencumbered Cash, Ending	<u></u>	<u>722</u>		

Allen 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	\$ 101,055	90,080	89,130	950
Motor Vehicle Tax	6,045	9,732	9,024	708
Recreational Vehicle Tax	100	146	141	5
Delinquent Tax	1,145	836	1,263	(427)
16/20 M Truck Tax	262	220	382	(162)
Commercial Vehicle Fees	381	707	921	(214)
In Lieu of Tax	96	93	130	(37)
Watercraft Tax			23	(23)
Total Cash Receipts	<u>109,084</u>	<u>101,814</u>	<u>101,014</u>	<u>800</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	49,916	51,788	52,356	568
Contractual Services	9,649	10,863	10,500	(363)
Commodities	85,947	75,658	85,800	10,142
Capital Outlay			10,000	10,000
Employee Benefits	18,451	19,219	18,850	(369)
Reimbursed Expense	(65,265)	(66,335)	(50,070)	16,265
Total Expenditures and Transfers	<u>98,698</u>	<u>91,193</u>	<u>127,436</u>	<u>36,243</u>
Receipts Over (Under)				
Expenditures and Transfers	10,386	10,621		
Unencumbered Cash, Beginning	<u>42,548</u>	<u>52,934</u>		
Unencumbered Cash, Ending	<u>52,934</u>	<u>63,555</u>		

Allen 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	\$ 2,751,983	2,040,677	2,019,496	21,181
Motor Vehicle Tax	185,766	265,230	245,916	19,314
Recreational Vehicle Tax	3,058	3,990	3,832	158
Delinquent Tax	27,961	21,423	34,415	(12,992)
16/20 M Truck Tax	5,303	7,562	10,403	(2,841)
Commercial Vehicle Fees	12,849	19,267	25,098	(5,831)
In Lieu of Tax	2,621	2,104	3,538	(1,434)
Watercraft Tax			627	(627)
Total Taxes	<u>2,989,541</u>	<u>2,360,253</u>	<u>2,343,325</u>	<u>16,928</u>
Intergovernmental				
Special City & County Highway	512,332	520,470	540,802	(20,332)
Equalization and Adjustment	46,865	35,776		35,776
Total Intergovernmental	<u>559,197</u>	<u>556,246</u>	<u>540,802</u>	<u>15,444</u>
Total Cash Receipts	<u>3,548,738</u>	<u>2,916,499</u>	<u>2,884,127</u>	<u>32,372</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	901,732	941,953	1,024,175	82,222
Contractual Services	145,923	130,053	260,500	130,447
Commodities	944,471	1,278,059	1,212,500	(65,559)
Capital Outlay			1,450,000	1,450,000
Employee Benefits	396,245	409,683	433,711	24,028
Operating Transfers Out	616,616	600,000		(600,000)
Reimbursed Expense	(126,730)	(159,197)		159,197
Total Expenditures and Transfers	<u>2,878,257</u>	<u>3,200,551</u>	<u>4,380,886</u>	<u>1,180,335</u>
Receipts Over (Under)				
Expenditures and Transfers	670,481	(284,052)		
Unencumbered Cash, Beginning	<u>848,729</u>	<u>1,519,210</u>		
Unencumbered Cash, Ending	<u>1,519,210</u>	<u>1,235,158</u>		

Allen County, Kansas
Rural Fire District No. 2 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	\$ 145,474	148,918	150,805	(1,887)
Motor Vehicle Tax	17,775	20,100	18,571	1,529
Recreational Vehicle Tax	331	341	288	53
Delinquent Tax	1,317	1,052	1,000	52
16/20 M Truck Tax	848	889	891	(2)
Commercial Vehicle Fees	1,147	1,983	1,653	330
Watercraft Tax			52	(52)
Total Cash Receipts	<u>166,892</u>	<u>173,283</u>	<u>173,260</u>	<u>23</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>166,892</u>	<u>173,256</u>	<u>173,260</u>	<u>4</u>
Total Expenditures and Transfers	<u>166,892</u>	<u>173,256</u>	<u>173,260</u>	<u>4</u>
Receipts Over (Under)				
Expenditures and Transfers		27		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u>27</u>		

Allen County, Kansas
Rural Fire District No. 3 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	\$ 29,244	31,657	31,962	(305)
Motor Vehicle Tax	2,659	2,741	2,790	(49)
Recreational Vehicle Tax	32	36	43	(7)
Delinquent Tax	337	281	300	(19)
16/20 M Truck Tax	253	231	308	(77)
Commercial Vehicle Fees	97	115	142	(27)
Watercraft Tax			12	(12)
Total Cash Receipts	<u>32,622</u>	<u>35,061</u>	<u>35,557</u>	<u>(496)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>32,622</u>	<u>35,061</u>	<u>35,557</u>	<u>496</u>
Total Expenditures and Transfers	<u>32,622</u>	<u>35,061</u>	<u>35,557</u>	<u>496</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Allen County, Kansas
Rural Fire District No. 4 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				
Taxes				
Ad Valorem Tax	\$ 78,670	78,918	79,224	(306)
Motor Vehicle Tax	3,103	3,395	3,335	60
Recreational Vehicle Tax	63	62	68	(6)
Delinquent Tax	58	109	300	(191)
16/20 M Truck Tax	101	185	131	54
Commercial Vehicle Fees	168	164	188	(24)
Watercraft Tax			7	(7)
Total Cash Receipts	<u>82,163</u>	<u>82,833</u>	<u>83,253</u>	<u>(420)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>82,490</u>	<u>82,833</u>	<u>83,253</u>	<u>420</u>
Total Expenditures and Transfers	<u>82,490</u>	<u>82,833</u>	<u>83,253</u>	<u>420</u>
Receipts Over (Under)				
Expenditures and Transfers	(327)			
Unencumbered Cash, Beginning	<u>327</u>			
Unencumbered Cash, Ending	<u></u>	<u></u>		

Allen 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	\$ 137,637	141,411	139,942	1,469
Motor Vehicle Tax	12,510	13,277	12,311	966
Recreational Vehicle Tax	206	200	192	8
Delinquent Tax	1,830	1,246	1,723	(477)
16/20 M Truck Tax	475	475	521	(46)
Commercial Vehicle Fees	816	965	1,256	(291)
In Lieu of Tax	131	146	177	(31)
Watercraft Tax			31	(31)
Total Taxes	<u>153,605</u>	<u>157,720</u>	<u>156,153</u>	<u>1,567</u>
Intergovernmental				
State Grant	<u>1,542</u>	<u>5,000</u>	<u>5,000</u>	
Use of Money and Property				
Rent	<u>6,100</u>	<u>1,950</u>	<u>2,500</u>	(550)
Miscellaneous				
Donations and Contributions	<u>8,841</u>	<u>6,432</u>		<u>6,432</u>
Total Cash Receipts	<u>170,088</u>	<u>171,102</u>	<u>163,653</u>	<u>7,449</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Personal Services	36,587	38,273	75,000	36,727
Contractual Services	42,738	59,446	114,510	55,064
Commodities	45,147	59,252	79,000	19,748
Capital Outlay			10,000	10,000
Employee Benefits	<u>57,367</u>	<u>16,047</u>	<u>31,550</u>	<u>15,503</u>
Total Expenditures and Transfers	<u>181,839</u>	<u>173,018</u>	<u>310,060</u>	<u>137,042</u>
Receipts Over (Under)				
Expenditures and Transfers	(11,751)	(1,916)		
Unencumbered Cash, Beginning	<u>218,087</u>	<u>206,336</u>		
Unencumbered Cash, Ending	<u>206,336</u>	<u>204,420</u>		

Allen 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	\$ 10,717	14,501	8,558	5,943
Total Cash Receipts	<u>10,717</u>	<u>14,501</u>	<u>8,558</u>	<u>5,943</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	<u>13,500</u>	<u>20,000</u>	<u>27,000</u>	<u>7,000</u>
Total Expenditures and Transfers	<u>13,500</u>	<u>20,000</u>	<u>27,000</u>	<u>7,000</u>
Receipts Over (Under)				
Expenditures and Transfers	(2,783)	(5,499)		
Unencumbered Cash, Beginning	<u>24,194</u>	<u>21,411</u>		
Unencumbered Cash, Ending	<u>21,411</u>	<u>15,912</u>		

Allen 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	\$ 354,022	54,292	53,767	525
Motor Vehicle Tax	53,988	34,282	31,786	2,496
Recreational Vehicle Tax	889	516	495	21
Delinquent Tax	6,818	3,418	4,448	(1,030)
16/20 M Truck Tax	1,332	2,261	1,345	916
Commercial Vehicle Fees	3,825	2,490	3,244	(754)
In Lieu of Tax	339	56	457	(401)
Watercraft Tax			81	(81)
Total Taxes	<u>421,213</u>	<u>97,315</u>	<u>95,623</u>	<u>1,692</u>
Intergovernmental				
State Grant	<u>214,153</u>			
Total Cash Receipts	<u>635,366</u>	<u>97,315</u>	<u>95,623</u>	<u>1,692</u>
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	57,747	49,591	67,942	18,351
Contractual Services	11,014	50,716	36,050	(14,666)
Commodities	20,073	6,942	73,895	66,953
Capital Outlay	30,525	98,965	729,186	630,221
Employee Benefits	30,642	26,657	32,388	5,731
Reimbursed Expense	(15)	(108,524)		108,524
Total Expenditures and Transfers	<u>149,986</u>	<u>124,347</u>	<u>939,461</u>	<u>815,114</u>
Receipts Over (Under)				
Expenditures and Transfers	485,380	(27,032)		
Unencumbered Cash, Beginning	<u>1,352,816</u>	<u>1,838,196</u>		
Unencumbered Cash, Ending	<u>1,838,196</u>	<u>1,811,164</u>		

Allen 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	\$ 12,371	42,989	42,515	474
Motor Vehicle Tax	1,407	1,196	1,108	88
Recreational Vehicle Tax	23	18	17	1
Delinquent Tax	293	183	155	28
16/20 M Truck Tax	49	55	47	8
Commercial Vehicle Fees	94	87	113	(26)
In Lieu of Tax	12	44	16	28
Watercraft Tax			3	(3)
Total Cash Receipts	<u>14,249</u>	<u>44,572</u>	<u>43,974</u>	<u>598</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	30,686	25,726	150,000	124,274
Reimbursed Expense	(8,518)	(9,734)		9,734
Total Expenditures and Transfers	<u>22,168</u>	<u>15,992</u>	<u>150,000</u>	<u>134,008</u>
Receipts Over (Under)				
Expenditures and Transfers	(7,919)	28,580		
Unencumbered Cash, Beginning	<u>123,929</u>	<u>116,010</u>		
Unencumbered Cash, Ending	<u>116,010</u>	<u>144,590</u>		

Allen 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	\$ 1,060	1,012	1,257	(245)
Total Cash Receipts	<u>1,060</u>	<u>1,012</u>	<u>1,257</u>	<u>(245)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>899</u>	<u>1,000</u>	<u>1,000</u>	
Total Expenditures and Transfers	<u>899</u>	<u>1,000</u>	<u>1,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	161	12		
Unencumbered Cash, Beginning	<u>573</u>	<u>734</u>		
Unencumbered Cash, Ending	<u>734</u>	<u>746</u>		

Allen 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	\$ 40,000	
Total Cash Receipts	<u>40,000</u>	
Expenditures and Transfers		
General Government		
Capital Outlay	<u>52,500</u>	
Total Expenditures and Transfers	<u>52,500</u>	
Receipts Over (Under)		
Expenditures and Transfers	(12,500)	
Unencumbered Cash, Beginning	<u>53,008</u>	<u>40,508</u>
Unencumbered Cash, Ending	<u>40,508</u>	<u>40,508</u>

Allen 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)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 616,616	600,000
Total Cash Receipts	<u>616,616</u>	<u>600,000</u>
Expenditures and Transfers		
Public Works		
Capital Outlay	<u>88,160</u>	<u> </u>
Total Expenditures and Transfers	<u>88,160</u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	528,456	600,000
Unencumbered Cash, Beginning	<u>749,695</u>	<u>1,278,151</u>
Unencumbered Cash, Ending	<u>1,278,151</u>	<u>1,878,151</u>

Allen County, Kansas
Sewer 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	\$ 11,899	12,452	12,450	2
Motor Vehicle Tax	3,301	3,920	3,360	560
Recreational Vehicle Tax	49	34	38	(4)
Delinquent Tax		1	65	(64)
Watercraft Tax			3	(3)
Total Cash Receipts	<u>15,249</u>	<u>16,407</u>	<u>15,916</u>	<u>491</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Personal Services	1,968	2,330		(2,330)
Contractual Services	1,228	1,048	144,642	143,594
Commodities	42	1,344		(1,344)
Employee Benefits	847	734		(734)
Total Expenditures and Transfers	<u>4,085</u>	<u>5,456</u>	<u>144,642</u>	<u>139,186</u>
Receipts Over (Under)				
Expenditures and Transfers	11,164	10,951		
Unencumbered Cash, Beginning	<u>118,139</u>	<u>129,303</u>		
Unencumbered Cash, Ending	<u>129,303</u>	<u>140,254</u>		

Allen County, Kansas
Sewer District No 2 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	\$ 10,540	10,489	10,629	(140)
Motor Vehicle Tax	4,022	3,663	3,454	209
Recreational Vehicle Tax	33	13	64	(51)
Delinquent Tax		50	200	(150)
Commercial Vehicle Fees	172	141		141
Watercraft Tax			5	(5)
Total Cash Receipts	<u>14,767</u>	<u>14,356</u>	<u>14,352</u>	<u>4</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	2,951	4,901	67,091	62,190
Commodities	<u>578</u>	<u>808</u>		(808)
Total Expenditures and Transfers	<u>3,529</u>	<u>5,709</u>	<u>67,091</u>	<u>61,382</u>
Receipts Over (Under)				
Expenditures and Transfers	11,238	8,647		
Unencumbered Cash, Beginning	<u>41,143</u>	<u>52,381</u>		
Unencumbered Cash, Ending	<u>52,381</u>	<u>61,028</u>		

Allen 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	\$ 81,363	84,157	81,000	3,157
Use of Money and Property				
Interest on Investments	1,247	1,681	750	931
Total Cash Receipts	<u>82,610</u>	<u>85,838</u>	<u>81,750</u>	<u>4,088</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	58,350	118,182	55,200	(62,982)
Commodities			24,036	24,036
Total Expenditures and Transfers	<u>58,350</u>	<u>118,182</u>	<u>79,236</u>	<u>(38,946)</u>
Receipts Over (Under)				
Expenditures and Transfers	24,260	(32,344)		
Unencumbered Cash, Beginning	<u>92,659</u>	<u>116,919</u>		
Unencumbered Cash, Ending	<u>116,919</u>	<u>84,575</u>		

Allen 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				
Taxes				
Countywide Sales Tax	\$ 983,449	1,196,599	925,000	271,599
Licenses, Fees, and Permits				
Service Fees	632,816	786,607	725,000	61,607
Miscellaneous				
Other	24,812	1,289	1,500	(211)
Total Cash Receipts	<u>1,641,077</u>	<u>1,984,495</u>	<u>1,651,500</u>	<u>332,995</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	300,951	314,242	276,430	(37,812)
Contractual Services	139,410	202,008	468,000	265,992
Commodities	447,961	442,774	580,300	137,526
Capital Outlay		657,030	1,231,515	574,485
Employee Benefits	133,254	140,962	118,055	(22,907)
Reimbursed Expense		(1,678)		1,678
Total Expenditures and Transfers	<u>1,021,576</u>	<u>1,755,338</u>	<u>2,674,300</u>	<u>918,962</u>
Receipts Over (Under)				
Expenditures and Transfers	619,501	229,157		
Unencumbered Cash, Beginning	<u>2,756,923</u>	<u>3,376,424</u>		
Unencumbered Cash, Ending	<u>3,376,424</u>	<u>3,605,581</u>		

Allen 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 105,002	106,294
Total Cash Receipts	<u>105,002</u>	<u>106,294</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	56,784	56,866
Contractual Services	3,848	4,602
Commodities	2,858	4,140
Capital Outlay		3,000
Employee Benefits	26,533	26,433
Operating Transfers Out	<u>20,824</u>	<u>15,162</u>
Total Expenditures and Transfers	<u>110,847</u>	<u>110,203</u>
Receipts Over (Under)		
Expenditures and Transfers	(5,845)	(3,909)
Unencumbered Cash, Beginning	<u>20,271</u>	<u>14,426</u>
Unencumbered Cash, Ending	<u><u>14,426</u></u>	<u><u>10,517</u></u>

Allen 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)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,964	2,758
Total Cash Receipts	<u>2,964</u>	<u>2,758</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>1,457</u>	<u>1,379</u>
Total Expenditures and Transfers	<u>1,457</u>	<u>1,379</u>
Receipts Over (Under)		
Expenditures and Transfers	1,507	1,379
Unencumbered Cash, Beginning	<u>13,759</u>	<u>15,266</u>
Unencumbered Cash, Ending	<u><u>15,266</u></u>	<u><u>16,645</u></u>

Allen 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	\$ 381	152
Licenses, Fees, and Permits		
Officer Fees	13,733	16,327
Total Cash Receipts	<u>14,114</u>	<u>16,479</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	17,045	13,858
Commodities	453	2,556
Total Expenditures and Transfers	<u>17,498</u>	<u>16,414</u>
Receipts Over (Under)		
Expenditures and Transfers	(3,384)	65
Unencumbered Cash, Beginning	<u>10,733</u>	<u>7,349</u>
Unencumbered Cash, Ending	<u><u>7,349</u></u>	<u><u>7,414</u></u>

Allen 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	\$ 23,650	23,786
Total Cash Receipts	<u>23,650</u>	<u>23,786</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	19,902	20,386
Capital Outlay	<u>2,531</u>	<u>8</u>
Total Expenditures and Transfers	<u>22,433</u>	<u>20,394</u>
Receipts Over (Under)		
Expenditures and Transfers	1,217	3,392
Unencumbered Cash, Beginning	<u>32,317</u>	<u>33,534</u>
Unencumbered Cash, Ending	<u><u>33,534</u></u>	<u><u>36,926</u></u>

Allen County, Kansas
Sheriff VIN 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	\$ 17,280	18,386
Total Cash Receipts	<u>17,280</u>	<u>18,386</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	2,068	82
Commodities	<u>13,457</u>	<u>19,604</u>
Total Expenditures and Transfers	<u>15,525</u>	<u>19,686</u>
Receipts Over (Under)		
Expenditures and Transfers	1,755	(1,300)
Unencumbered Cash, Beginning	<u>12,445</u>	<u>14,200</u>
Unencumbered Cash, Ending	<u><u>14,200</u></u>	<u><u>12,900</u></u>

Allen County, Kansas
C.E.R.T. Donations 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>237</u>	<u>237</u>
Unencumbered Cash, Ending	<u><u>237</u></u>	<u><u>237</u></u>

Allen County, Kansas
Drug Court 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	\$ 196,007	259,709
Miscellaneous		
Donations and Contributions	6,000	11,000
Other	328	
Total Miscellaneous	6,328	11,000
Total Cash Receipts	202,335	270,709
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	190,582	251,853
Commodities	2,518	1,960
Reimbursed Expense	(1,613)	(4,115)
Total Expenditures and Transfers	191,487	249,698
Receipts Over (Under)		
Expenditures and Transfers	10,848	21,011
Unencumbered Cash, Beginning	103	10,951
Unencumbered Cash, Ending	10,951	31,962

Allen County, Kansas
Sheriff Special Forfeiture 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		
Miscellaneous		
Forfeiture Proceeds	\$ 500	3,584
Total Cash Receipts	<u>500</u>	<u>3,584</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	500	3,584
Unencumbered Cash, Beginning	<u>5,126</u>	<u>5,626</u>
Unencumbered Cash, Ending	<u><u>5,626</u></u>	<u><u>9,210</u></u>

Allen 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	\$ 3,400	3,333
Total Cash Receipts	<u>3,400</u>	<u>3,333</u>
Expenditures and Transfers		
General Government		
County Clerk		
Commodities		2,340
Total Expenditures and Transfers		<u>2,340</u>
Receipts Over (Under)		
Expenditures and Transfers	3,400	993
Unencumbered Cash, Beginning	<u>8,926</u>	<u>12,326</u>
Unencumbered Cash, Ending	<u><u>12,326</u></u>	<u><u>13,319</u></u>

Allen 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	\$ 3,400	3,333
Total Cash Receipts	<u>3,400</u>	<u>3,333</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	3,400	3,333
Unencumbered Cash, Beginning	<u>4,336</u>	<u>7,736</u>
Unencumbered Cash, Ending	<u><u>7,736</u></u>	<u><u>11,069</u></u>

Allen County, Kansas
Prosecuting Attorney 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		
Miscellaneous		
Sale of Confiscations	\$ 7,977	
Total Cash Receipts	<u>7,977</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	7,977	
Unencumbered Cash, Beginning	<u>2,539</u>	<u>10,516</u>
Unencumbered Cash, Ending	<u><u>10,516</u></u>	<u><u>10,516</u></u>

Allen 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	\$ 675	545
Total Cash Receipts	<u>675</u>	<u>545</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	675	545
Unencumbered Cash, Beginning	<u>11,233</u>	<u>11,908</u>
Unencumbered Cash, Ending	<u><u>11,908</u></u>	<u><u>12,453</u></u>

Allen County, Kansas
Lee Murren 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		
Miscellaneous		
Donations and Contributions	\$	405
Total Cash Receipts		<u>405</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		405
Unencumbered Cash, Beginning	<u>8,250</u>	<u>8,250</u>
Unencumbered Cash, Ending	<u><u>8,250</u></u>	<u><u>8,655</u></u>

Allen County, Kansas
LaHarpe Senior Center 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>3,434</u>	<u>3,434</u>
Unencumbered Cash, Ending	<u><u>3,434</u></u>	<u><u>3,434</u></u>

Allen County, Kansas
Iola Senior Center 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>5,705</u>	<u>5,705</u>
Unencumbered Cash, Ending	<u><u>5,705</u></u>	<u><u>5,705</u></u>

Allen County, Kansas
Moran Senior Center 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>5</u>	<u>5</u>
Unencumbered Cash, Ending	<u><u>5</u></u>	<u><u>5</u></u>

Allen County, Kansas
Shelter Grants 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		
Federal Financial Assistance	\$ 27,765	34,323
Total Cash Receipts	<u>27,765</u>	<u>34,323</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	<u>27,765</u>	<u>34,323</u>
Total Expenditures and Transfers	<u>27,765</u>	<u>34,323</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u> </u>

Allen 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		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 806,389	964,868
Total Cash Receipts	<u>806,389</u>	<u>964,868</u>
Expenditures and Transfers		
General Government		
Personal Services	650,143	1,017,730
Reimbursed Expense	(11,267)	(15,702)
Total Expenditures and Transfers	<u>638,876</u>	<u>1,002,028</u>
Receipts Over (Under)		
Expenditures and Transfers	167,513	(37,160)
Unencumbered Cash, Beginning	<u>898,564</u>	<u>1,066,077</u>
Unencumbered Cash, Ending	<u><u>1,066,077</u></u>	<u><u>1,028,917</u></u>

Allen 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 31,825	24,324
Total Cash Receipts	<u>31,825</u>	<u>24,324</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,855	21,080
Commodities	400	
Total Expenditures and Transfers	<u>2,255</u>	<u>21,080</u>
Receipts Over (Under)		
Expenditures and Transfers	29,570	3,244
Unencumbered Cash, Beginning	75,378	104,948
Unencumbered Cash, Ending	<u>104,948</u>	<u>108,192</u>

Allen County, Kansas
Hazardous Material 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		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>5,464</u>	<u>5,464</u>
Unencumbered Cash, Ending	<u><u>5,464</u></u>	<u><u>5,464</u></u>

Allen County, Kansas
Landfill Closure 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		
Use of Money and Property		
Interest on Investments	\$ 20,368	28,649
Miscellaneous		
Other	2,066	
Total Cash Receipts	<u>22,434</u>	<u>28,649</u>
Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services	2,944	3,028
Total Expenditures and Transfers	<u>2,944</u>	<u>3,028</u>
Receipts Over (Under)		
Expenditures and Transfers	19,490	25,621
Unencumbered Cash, Beginning	<u>1,130,447</u>	<u>1,149,937</u>
Unencumbered Cash, Ending	<u><u>1,149,937</u></u>	<u><u>1,175,558</u></u>

Allen County, Kansas
911 Education Donation 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	\$ 27,810	2,499
Total Cash Receipts	<u>27,810</u>	<u>2,499</u>
Expenditures and Transfers		
Public Safety		
Dispatch		
Contractual Services		7,067
Commodities	14,622	11,246
Reimbursed Expense		(1,190)
Total Expenditures and Transfers	<u>14,622</u>	<u>17,123</u>
Receipts Over (Under)		
Expenditures and Transfers	13,188	(14,624)
Unencumbered Cash, Beginning	<u>4,000</u>	<u>17,188</u>
Unencumbered Cash, Ending	<u><u>17,188</u></u>	<u><u>2,564</u></u>

Allen 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:				
Bassett City General	\$	823	823	
Elsmore City General		3,976	3,976	
Elsmore City Weed Cutting		128	128	
Gas City General		71,108	71,108	
Gas City Employee Benefits		21,809	21,809	
Humboldt City General		872,016	870,490	1,526
Humboldt City Bond and Interest		14,371	14,346	25
Humboldt City Weed Cutting		600	600	
Iola City General		1,399,289	1,399,289	
Iola City Industrial		37,502	37,502	
Iola City Library		222,047	222,047	
Iola City Weed Cutting		2,708	2,708	
Iola City Building Removal		975	975	
Iola City EMS	801	760,002	760,723	80
LaHarpe City General		106,385	106,385	
LaHarpe City Weed Removal		699	699	
LaHarpe City Utility Assessment		275	275	
Moran City General		64,561	64,561	
Moran City Library		3,938	3,938	
Moran City Employee Benefits		6,220	6,220	
Moran City Weed Cutting		600	600	
Savonburg City General		2,745	2,745	
Savonburg City Library		706	706	
Savonburg City Sewer Assessment		720	720	
Savonburg City Weed Cutting		363	363	
Savonburg City Special Assessment		131	131	
Savonburg City Utility Assessment		395	395	
Subtotal Cities	<u>801</u>	<u>3,595,092</u>	<u>3,594,262</u>	<u>1,631</u>
Townships:				
Deer Creek Township General		1,038	1,038	
LaHarpe Township Rural Fire	67,706	66,736	85,280	49,162
Elsmore Township General		9,020	9,020	
Elsmore Township-Elsmore		431	431	
Elsmore Township-Savonburg		509	509	
Geneva Township General		8,433	8,433	
Humboldt Township General		83,086	83,086	
Iola Township General		2,484	2,484	
Iola Township-Bassett		29	29	
Logan Township General		7,236	7,236	
Marmaton Township General		18,645	18,645	
Marmaton Township-Moran		4,034	4,034	
Osage Township General		22,798	22,798	
Salem Township General		14,371	14,371	
Subtotal Townships	<u>67,706</u>	<u>238,850</u>	<u>257,394</u>	<u>49,162</u>

Allen 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
Schools:				
USD #256 General	\$ 96	639,507	639,454	149
USD #256 Bond and Interest		282	282	
USD #256 Capital Outlay		104,639	104,639	
USD #256 Supplemental General		859,770	859,770	
USD #257 General	147	903,412	903,378	181
USD #257 Capital Outlay		496,374	496,374	
USD #257 General Supplemental		994,490	994,490	
USD #258 General	65	1,088,117	1,087,748	434
USD #258 Bond and Interest		632,610	632,427	183
USD #258 Capital Outlay		478,256	478,256	
USD #258 Recreation Commission		84,053	84,031	22
USD #258 General Supplemental		1,005,783	1,005,498	285
USD #413 General	4	18,543	18,541	6
USD #413 Bond and Interest		18,661	18,661	
USD #413 Capital Outlay		5,846	5,846	
USD #413 Recreation Commission		5,950	5,950	
USD #413 Recreation Employee Benefits		1,246	1,246	
USD #413 General Supplemental		19,331	19,331	
USD #479 General		10,234	10,234	
USD #479 General Supplemental		10,672	10,672	
ACCC General		2,698,950	2,698,661	289
ACCC Capital Outlay		547,136	547,077	59
Subtotal Schools	<u>312</u>	<u>10,623,862</u>	<u>10,622,566</u>	<u>1,608</u>
Cemeteries:				
LaHarpe/Elm Cemetery		9,359	9,359	
Leanna Joint Cemetery #1		5,265	5,265	
Mt. Moriah Cemetery #17		3,549	3,549	
W Cottage Grove Cemetery		2,264	2,264	
Subtotal Cemeteries		<u>20,437</u>	<u>20,437</u>	
Watershed Districts:				
Cherry Plum Watershed #17		29	29	
Deer Creek Watershed #55		10,598	10,598	
Marmaton Watershed #102		12,945	12,945	
Subtotal Watershed Districts		<u>23,572</u>	<u>23,572</u>	
Regional Library:				
SEK Library General		165,688	165,688	
SEK Library Employee Benefits		11,176	11,176	
Subtotal Regional Library		<u>176,864</u>	<u>176,864</u>	
Total Subdivisions	<u>68,819</u>	<u>14,678,679</u>	<u>14,695,095</u>	<u>52,403</u>
State Funds:				
State Educational Building		159,544	159,527	17
State Institutional Building		79,773	79,764	9
Total State Funds		<u>239,317</u>	<u>239,291</u>	<u>26</u>

Allen 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
Other Agency Funds:				
Motor Vehicle Licenses	\$ 406	969,974	970,068	312
Game Licenses	189	5,691	5,784	96
Cereal Malt Beverage Licenses	50	75	75	50
Heritage Trust	1,564	6,666	6,692	1,538
Clerk of Court Release	324	1,476	1,008	792
Cash Bond Deposits		14,151	14,151	
Sales Tax	28,663	557,649	538,187	48,125
Change	560	12,828,422	12,828,422	560
Southwind Extension District #10		263,966	263,936	30
Treasurer's Holding Account	5,232	197,849	197,601	5,480
Total Other Agency Funds	<u>36,988</u>	<u>14,845,919</u>	<u>14,825,924</u>	<u>56,983</u>
Distributable Funds:				
Current Tax	12,965,627	23,536,442	22,723,424	13,778,645
Delinquent Tax	53,370	258,060	218,065	93,365
Motor Vehicle Tax	465,552	2,031,012	2,006,505	490,059
Recreational Vehicle Tax	6,422	30,586	29,828	7,180
Mineral Production Tax		3,228	3,228	
In Lieu of Tax		26,676	26,676	
Commercial Motor Vehicle Fees	10,667	134,759	139,401	6,025
Total Distributable Funds	<u>13,501,638</u>	<u>26,020,763</u>	<u>25,147,127</u>	<u>14,375,274</u>
Total Agency Funds	<u>13,607,445</u>	<u>55,784,676</u>	<u>54,907,437</u>	<u>14,484,684</u>