

COUNTY OF NEOSHO, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2018

County of Neosho, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2018

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Neosho County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Neosho County, Kansas, as of and for the year ended December 31, 2018, 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 Neosho 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 Neosho County, Kansas, as of December 31, 2018, 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 Neosho County, Kansas, as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-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 Neosho County, Kansas, as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated September 21, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2018 (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 2017 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 2017 basic financial statement. The 2017 comparative

information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

November 8, 2019

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 1,588,326	5,534,283	5,489,596	1,633,013	140,190	1,773,203
Special Purpose:						
Ambulance		36,082	36,082			
Appraiser's Cost	84,875	34,525	119,400			
Ambulance Sales Tax		596,395	596,395			
Direct Election	119,972	17,330	137,302			
Employee Benefits		209,070	209,070			
Fair		634	634			
Fair Building		381	381			
Health	324,926	287,300	368,029	244,197	28,477	272,674
Mental Health		13,653	13,653			
Law Enforcement/EMS		2,288,382	2,026,432	261,950	88,319	350,269
Intellectual Disabilities		8,022	8,022			
Noxious Weed	42,196	9,175	51,371			
Road and Bridge	1,467,407	1,053,512	1,939,464	581,455	238,942	820,397
Service Program for the Elderly		7,585	7,585			
Special Alcohol Program	23,397	9,114		32,511		32,511
Special Bridge	555,650	517	6,643	549,524		549,524
Special Liability	10,439	11,296	21,735			
Special Park and Recreation	9,381	951		10,332		10,332
Special Capital Improvement	15,965			15,965		15,965
Special Equipment Reserve	1,688,734	656,832	700,026	1,645,540		1,645,540
Special Noxious Weed	20,181			20,181		20,181
Jail Maintenance Reserve	276,441	1,153		277,594		277,594
Special Highway	190,522		140,196	50,326		50,326
Special Machinery	197,138			197,138		197,138
Emergency Telephone Service	245,283	94,917	76,407	263,793	4,632	268,425
Wireless Emergency Telephone Service	67,094	6,080	9,160	64,014		64,014
Emergency Telephone Grant	329			329		329
Bond and Interest:						
Shaw/Elk Road Bond and Interest	1,157,987	1,247,343	965,949	1,439,381		1,439,381
Business:						
Solid Waste		42,452	42,452		640	640
Trusts:						
Special Auto	8,649	125,127	126,535	7,241	98	7,339
Prosecuting Attorney Training	5,370	12,036	7,133	10,273		10,273
Special Law Enforcement Trust	38,286	2,119	4,478	35,927		35,927
Register of Deeds Technology	38,875	15,530	9,272	45,133		45,133
C.E.R.T. Grant	9,796			9,796		9,796
County Clerk Technology	11,087	3,885		14,972		14,972
County Treasurer Technology	11,087	3,885		14,972		14,972

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

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Prosecuting Attorney Check Fees	4,112	879		4,991		4,991
Fish and Game Prosecuting Fee	350	500	750	100		100
D.A.R.E. Grant	1			1		1
Drug Education Donation	6,179	50		6,229		6,229
CDBG Micro Loan	87,896	2,324		90,220		90,220
CDBG Udall Road Grant	11,040			11,040		11,040
LEPC Grant	17,203			17,203		17,203
Resource Typing Grant	8,000			8,000		8,000
Employee Benefit Trust	8,268			8,268		8,268
Employee Flexible Spending Plan Trust	14,894	20,790	24,976	10,708		10,708
Employee Health Savings Plan Trust	7,380			7,380		7,380
Noxious Weed Grant	402			402		402
Hazardous Material Grant	63			63		63
Solid Waste Implementation Grant	100	100		200		200
Ash Grove Tax Refund Reserve	469,441		469,441			
Total Primary Government (1)	<u>8,844,722</u>	<u>12,354,209</u>	<u>13,608,569</u>	<u>7,590,362</u>	<u>501,298</u>	<u>8,091,660</u>

Composition of Cash:

Cash and Cash Items on Hand	24,340
Certificates of Deposit	3,100,028
Demand Deposits	13,734,658
Due from State of Kansas	5,770
State Municipal Investment Pool	2,045,936
Less: Agency Funds	(10,819,070)
Adjustment for Rounding	(2)
Total Primary Government (1)	<u>8,091,660</u>

(1) Excluding Agency Funds

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

Note 1 **Summary of Significant Accounting Policies**

A. **Reporting Entity**

The County of Neosho, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Neosho, 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, 2018:

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

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

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

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

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

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

C. **Basis of Accounting**

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

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

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

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

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2018, the County had no such amendments.

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

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

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

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

Special Capital Improvement Reserve Fund
Special Equipment Reserve Fund
Jail Maintenance Reserve Fund
Special Machinery Fund
Special Highway Fund
Emergency Telephone Grant 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

At December 31, 2018, the County had the following investments:

<u>Investment Type</u>	<u>Book Value</u>	<u>Fair Value</u>
Kansas Municipal Investment Pool	\$ 2,045,936	2,045,936

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

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.

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

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

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 at all times.

At December 31, 2018, the carrying amount of the County's deposits was \$16,834,686 and the bank balance was \$17,142,398. Of the bank balance, \$1,517,046 was secured by federal depository insurance, and the remaining \$15,625,352 was collateralized securities held by the pledging financial institution's agents in the County's name.

At December 31, 2018, the County had invested \$2,045,936 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

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.

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

Long-Term Debt

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

F. Revenues and Expenditures

Property Tax Revenue Recognition

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

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

Reimbursed Expenses

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

Vacation and Sick Pay

The County's policy regarding sick pay permits employees to accumulate one day of sick pay per month, up to a maximum of 40 days (320 hours) total accumulation. The County's policy regarding vacation pay grants employees from 5 to 20 days of vacation per year, depending on years of service. Unused vacation time may be carried over, with varying limits depending on length of service. Policies prohibit payment for vacation time in lieu of time off with the exception of the Sheriff's Department. Upon employment termination, employees are eligible to have their vacation time paid out on their last paycheck if they have been with the County for at least one year. Upon employment termination employees are not eligible to receive their sick time paid out unless they are retirement eligible through KPERS/KP&F.

At the end of each year, county employees may be paid for 50% of unused sick pay for any hours over 320. Employees of departments which operate 24 hours per day/7 days per week receive 100% payment of any hours over 320.

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

Interfund Transactions

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

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

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

Expenditures and encumbrances exceeded the adopted budget in the following funds, in the amounts indicated. In each case, this was caused by the fund being closed during the year, with the remaining balance being transferred out to another fund:

Appraiser's Cost Fund	\$	64,995
Direct Election Fund		79,664
Employee Benefits Fund		141,817
Noxious Weed Fund		30,582
Special Liability Fund		10,186

In addition to the above, the County created the Ambulance Sales Tax Fund after voters of the County approved a sales tax to help provide funding for the County ambulance service. This fund was created after the 2018 budget had been adopted, and was not included in that budget. This fund had expenditures in 2018 in the amount of \$596,395.

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, 2018, in accordance with K.S.A. 75-1120(a).

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

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.

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. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. 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, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$463,496 for KPERS and \$184,046 for KP&F for the year ended December 31, 2018.

Net Pension Liability. At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,266,344 and \$1,304,466 for KP&F. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

General Long-Term Debt

General Obligation Sales Tax Refunding Bonds

On July 1, 2015, the county issued \$7,260,000 in General Obligation Sales Tax Refunding Bonds. The proceeds of this issue, along with the \$500,000 from the Shaw/Elk Bond Reserve Fund and \$850,000 in sales tax proceeds, which were on hand in the Shaw/Elk Road fund, were used to advance refund the outstanding \$7,915,000 in Sales Tax Revenue bonds originally issued in 2009. Repayment of these refunding bonds will still be from the Sales Tax which was approved by voters prior to the construction of the Shaw/Elk road. As of December 31, 2018, the defeased debt still outstanding is \$7,080,000. This debt has been removed from the financial statements of the County and is being paid from an irrevocable trust account administered by a third party bank. The third party bank expects to call and retire these bonds in full on October 1, 2019.

Revolving Loan

At December 31, 2018, the County is obligated under a revolving loan agreement with the State of Kansas. The proceeds of this loan agreement are being used in the Shaw/Elk Road Capital Project (see below). Details of this revolving loan agreement, along with maturities subsequent to December 31, 2018, are presented below.

Lease Purchase Agreements

At December 31, 2018, the County is obligated under eight lease purchase agreements for the purchase of road equipment and Sheriff vehicles. Details of these lease purchase agreements, along with maturities subsequent to December 31, 2018, are presented below.

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2018, 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>Revenue Bonds:</u>									
G.O. Sales Tax Refunding Bonds	2.0-4.0%	07/01/15	7,260,000	10/01/30	6,360,000		315,000	6,045,000	230,550
<u>Revolving Loans:</u>									
KDOT Revolving Loan	3.64%	06/15/07	6,000,000	02/01/26	3,262,650		301,639	2,961,011	118,760
<u>Lease Purchase Agreements:</u>									
Motor Graders	2.95%	04/09/14	466,050	02/24/23	271,720		51,231	220,489	6,775
Motor Graders	2.95%	10/29/14	221,233	09/08/23	126,918		24,629	102,289	2,906
Motor Graders	2.95%	12/28/16	240,033	06/29/25	216,450		24,350	192,100	6,014
Motor Graders	2.95%	12/28/16	240,033	09/29/25	216,450		24,350	192,100	6,239
Motor Graders	2.95%	12/29/16	240,033	03/30/25	216,450		53,078	163,372	7,204
Loader	4.12%	01/24/18	69,391	01/24/19	0	69,391	5,589	63,802	2,411
Excavator	2.82%	04/25/18	111,000	07/01/22	0	111,000	23,053	87,947	601
Sheriff Vehicles	2.09%	03/01/17	240,033	03/01/21	190,000		46,038	143,962	3,971
Total Contractual Indebtedness					10,860,638	180,391	868,957	10,172,072	385,431

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

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

<u>Principal:</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024-2028</u>	<u>2029-2030</u>	<u>Total</u>
G.O. Sales Tax Refunding Bonds \$	320,000	330,000	340,000	350,000	360,000	2,730,000	1,615,000	6,045,000
Revolving Loans	312,619	323,998	335,792	348,015	360,682	1,279,905		2,961,011
Lease Purchase Agreements	283,649	224,352	230,608	186,879	89,712	85,880	64,981	1,166,061
<u>Interest</u>								
G.O. Sales Tax Refunding Bonds	221,100	211,500	201,600	191,400	180,900	699,700	93,400	1,799,600
Revolving Loans	107,781	96,401	84,608	72,385	59,717	102,715		523,607
Lease Purchase Agreements	30,449	25,944	19,688	13,408	7,893	5,213	2,645	105,240
Total	<u>1,275,598</u>	<u>1,212,195</u>	<u>1,212,296</u>	<u>1,162,087</u>	<u>1,058,904</u>	<u>4,903,413</u>	<u>1,776,026</u>	<u>12,600,519</u>

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Law Enforcement/EMS Fund	General Fund	Resolution	\$ 36,506
Special Auto Fund	General Fund	K.S.A. 8-145	8,000
Ash Grove Tax Refund Reserve	General Fund	Resolution	42,904
General Fund	Solid Waste Fund	Resolution	18,421
General Fund	Special Equipment Reserve Fund	K.S.A. 19-119	594,604

D. Residual Equity Transfers:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Appraiser's Cost Fund	General Fund	K.S.A. 79-2958	\$ 119,400
Direct Election Fund	General Fund	K.S.A. 79-2958	137,302
Employee Benefits Fund	General Fund	K.S.A. 79-2958	209,070
Fair Fund	General Fund	K.S.A. 79-2958	634
Fair Building Fund	General Fund	K.S.A. 79-2958	381
Mental Health Fund	General Fund	K.S.A. 79-2958	13,653
Intellectual Disabilities Fund	General Fund	K.S.A. 79-2958	8,022
Noxious Weed Fund	General Fund	K.S.A. 79-2958	51,371
Service Program for the Elderly Fund	General Fund	K.S.A. 79-2958	7,585
Special Liability Fund	General Fund	K.S.A. 79-2958	21,735
Ambulance Fund	Law Enforcement/EMS Fund	K.S.A. 79-2958	36,082

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

Note 4 **Community Development Micro Loan Program**

During 2002, the County received a grant from the Department of Commerce to establish a revolving fund to provide low-interest loans to local business ventures. Earnings from the loans, as well as loan repayments are retained by the County to finance future loans.

A schedule of the loan activity for this program for the year ending December 31, 2018, is presented below:

Loans outstanding January 1, 2018	\$	37,698
Loans advanced		0
Loan principal repaid		<u>(1,526)</u>
Loans outstanding December 31, 2018		<u>36,172</u>

All loans provide for a repayment plan consisting of eighteen months of interest-only payments, followed by a maximum of seven years of principal and interest payments.

Note 5 **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.

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.

Subsequent Events

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through November 8, 2019 the date the financial statement was available for issue.

County of Neosho, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

Note 6 **Closure and Postclosure Care Costs of Landfill**

During 1995, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Expenses for monitoring the site over the thirty year post-closure period have not been estimated, but are not expected to have a material impact on the financial statements. Expenses for re-grading and other postclosure costs have not been estimated, and are expected to be performed by County employees as needed.

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

Schedule 1

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 5,860,082	22,460	5,882,542	5,489,596	392,946
Special Purpose:					
Ambulance	39,571		39,571	36,082	3,489
Appraiser's Cost	54,405		54,405	119,400	(64,995)
Ambulance Sales Tax				596,395	(596,395)
Direct Election	57,638		57,638	137,302	(79,664)
Employee Benefits	67,253		67,253	209,070	(141,817)
Fair	707		707	634	73
Fair Building	410		410	381	29
Health	329,930	165,477	495,407	368,029	127,378
Mental Health	16,586		16,586	13,653	2,933
Law Enforcement/EMS	2,160,679		2,160,679	2,026,432	134,247
Intellectual Disabilities	8,862		8,862	8,022	840
Noxious Weed	20,789		20,789	51,371	(30,582)
Road and Bridge	2,334,949		2,334,949	1,939,464	395,485
Service Program for the Elderly	10,661		10,661	7,585	3,076
Special Alcohol Program	19,911		19,911		19,911
Special Bridge	636,252		636,252	6,643	629,609
Special Liability	11,549		11,549	21,735	(10,186)
Special Park and Recreation	10,466		10,466		10,466
Special Noxious Weed	20,181		20,181		20,181
Emergency Telephone Service	95,900		95,900	76,407	19,493
Wireless Emergency Telephone Service	73,174		73,174	9,160	64,014
Bond and Interest:					
Shaw/Elk Road Bond and Interest	966,049		966,049	965,949	100
Business:					
Solid Waste	50,000		50,000	42,452	7,548
Totals	<u>12,846,004</u>	<u>187,937</u>	<u>13,033,941</u>	<u>12,125,762</u>	<u>908,179</u>

Neosho County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,758,331	3,262,152	3,095,862	166,290
Motor Vehicle Tax	390,199	365,324	353,636	11,688
Recreational Vehicle Tax	4,431	4,118	3,477	641
Delinquent Tax	83,435	44,019	120,261	(76,242)
16/20 M Truck Tax			15,039	(15,039)
Countywide Sales Tax	576,257	594,604	560,000	34,604
Commercial Vehicle Fees	26,131	29,778	24,778	5,000
Mineral Production Tax	6,120	3,789	6,000	(2,211)
Watercraft Tax	1,812	316	1,865	(1,549)
Interest on Tax	174,798	206,975	80,000	126,975
Total Taxes	<u>4,021,514</u>	<u>4,511,075</u>	<u>4,260,918</u>	<u>250,157</u>
Intergovernmental				
Emergency Preparedness Grant		22,460		22,460
Local Alcoholic Liquor Tax	1,168	951	1,112	(161)
Contracts with Other Governments	175,379			
Total Intergovernmental	<u>176,547</u>	<u>23,411</u>	<u>1,112</u>	<u>22,299</u>
Licenses, Fees, and Permits				
Mortgage Registration	43,536	25,252	20,000	5,252
Officer Fees	166,660	224,029	80,000	144,029
Meals on Wheels Donations	656			
Cemetery Fees	780	1,350	1,500	(150)
Total Licenses, Fees, and Permits	<u>211,632</u>	<u>250,631</u>	<u>101,500</u>	<u>149,131</u>
Use of Money and Property				
Interest on Investments	32,309	91,393	10,000	81,393
Prisoner Board	11,340		50,000	(50,000)
Total Use of Money and Property	<u>43,649</u>	<u>91,393</u>	<u>60,000</u>	<u>31,393</u>
Transfers				
Operating Transfers In	108,832	87,410	10,000	77,410
Residual Equity Transfer In		569,153	248,860	320,293
Total Transfers	<u>108,832</u>	<u>656,563</u>	<u>258,860</u>	<u>397,703</u>
Miscellaneous				
Lease Purchase Proceeds	26,847			
Other	10,460	1,210		1,210
Total Miscellaneous	<u>37,307</u>	<u>1,210</u>		<u>1,210</u>
Total Cash Receipts	<u>4,599,481</u>	<u>5,534,283</u>	<u>4,682,390</u>	<u>851,893</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	54,201	54,666	48,721	(5,945)
Contractual Services	3,886	5,276	54,000	48,724
Commodities	379	255	300	45
Salary Contingency			86,102	86,102
Ambulance Contingency	528,817	528,817	528,817	
Total County Commission	<u>587,283</u>	<u>589,014</u>	<u>717,940</u>	<u>128,926</u>
County Clerk				
Personal Services	97,945	111,985	107,538	(4,447)
Contractual Services	4,427	4,035	12,750	8,715
Commodities	841	2,494	3,000	506
Total County Clerk	<u>103,213</u>	<u>118,514</u>	<u>123,288</u>	<u>4,774</u>

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
County Treasurer				
Personal Services	\$ 192,760	170,553	221,358	50,805
Contractual Services	690	1,425	4,500	3,075
Commodities	296	1,984	17,500	15,516
Reimbursed Expense		(100,000)	(130,650)	(30,650)
Total County Treasurer	<u>193,746</u>	<u>73,962</u>	<u>112,708</u>	<u>38,746</u>
County Attorney				
Personal Services	217,948	239,249	216,753	(22,496)
Contractual Services	39,904	41,760	5,000	(36,760)
Commodities	13,731	24,238		(24,238)
Capital Outlay	5,264			
Reimbursed Expense	(1,201)	(889)		889
Total County Attorney	<u>275,646</u>	<u>304,358</u>	<u>221,753</u>	<u>(82,605)</u>
Register of Deeds				
Personal Services	84,012	64,375	66,638	2,263
Contractual Services	3,462	3,105	3,900	795
Commodities	2,697	3,933	5,300	1,367
Total Register of Deeds	<u>90,171</u>	<u>71,413</u>	<u>75,838</u>	<u>4,425</u>
Unified Court				
Personal Services	5,791	5,200	10,000	4,800
Contractual Services	284,166	299,290	296,532	(2,758)
Commodities	13,662	18,557	14,500	(4,057)
Capital Outlay	11,973	10,065	12,394	2,329
Reimbursed Expense	(42,742)	(40,570)		40,570
Total Unified Court	<u>272,850</u>	<u>292,542</u>	<u>333,426</u>	<u>40,884</u>
Courthouse General				
Personal Services	86,493	76,481	30,000	(46,481)
Contractual Services	387,645	610,961	351,010	(259,951)
Commodities	43,388	35,408	35,000	(408)
Capital Outlay	650	34,288	5,000	(29,288)
Reimbursed Expense	(17,054)	(3,713)		3,713
Total Courthouse General	<u>501,122</u>	<u>753,425</u>	<u>421,010</u>	<u>(332,415)</u>
Appraiser				
Personal Services		237,158	282,598	45,440
Contractual Services		17,763	29,450	11,687
Commodities		14,926	15,700	774
Capital Outlay		6,527		(6,527)
Reimbursed Expense		(4,809)		4,809
Total Appraiser		<u>271,565</u>	<u>327,748</u>	<u>56,183</u>
GIS				
Personal Services	60,539			
Contractual Services	1,499			
Commodities	2,725			
Capital Outlay	2,434			
Reimbursed Expense	(554)			
Total GIS	<u>66,643</u>			
Election Expense				
Personal Services		36,317	40,327	4,010
Contractual Services		45,207	98,253	53,046
Commodities		9,024	15,500	6,476
Total Election Expense		<u>90,548</u>	<u>154,080</u>	<u>63,532</u>
Employee Benefits				
Personal Services	7,750	1,694,144	1,661,875	(32,269)
Contractual Services		47,165		(47,165)
Reimbursed Expense		(20,887)		20,887
Total Employee Benefits	<u>7,750</u>	<u>1,720,422</u>	<u>1,661,875</u>	<u>(58,547)</u>

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Abandoned Cemetery Maintenance				
Contractual Services	\$ 9,590	8,930	9,200	270
Commodities			300	300
Total Abandoned Cemetery Maintenance	<u>9,590</u>	<u>8,930</u>	<u>9,500</u>	<u>570</u>
Human Resources				
Personal Services	34,775	57,681	38,000	(19,681)
Contractual Services	5,349	6,268	6,000	(268)
Commodities	1,000	1,474	1,300	(174)
Reimbursed Expense			(2,350)	(2,350)
Total Human Resources	<u>41,124</u>	<u>65,423</u>	<u>42,950</u>	<u>(22,473)</u>
Total General Government	<u>2,149,138</u>	<u>4,360,116</u>	<u>4,202,116</u>	<u>(158,000)</u>
Public Safety				
Sheriff				
Personal Services	643,935			
Contractual Services	42,195			
Commodities	103,010			
Capital Outlay	19,853			
Reimbursed Expense	(46,493)			
Total Sheriff	<u>762,500</u>			
Security				
Personal Services	<u>81,792</u>	<u>49,525</u>	<u>79,860</u>	<u>30,335</u>
Jail				
Personal Services	419,453			
Contractual Services	152,484			
Commodities	148,272			
Capital Outlay	4,322			
Reimbursed Expense	(8,146)			
Total Jail	<u>716,385</u>			
Juvenile Detention				
Contractual Services	<u>56,295</u>			
Emergency Preparedness				
Personal Services	49,915	47,415	47,477	62
Contractual Services	786	6,269	6,000	(269)
Commodities		3,004	8,050	5,046
Reimbursed Expense		(100)	(23,381)	(23,281)
Total Emergency Preparedness	<u>50,701</u>	<u>56,588</u>	<u>38,146</u>	<u>(18,442)</u>
Dispatch				
Personal Services	295,725			
Contractual Services	628			
Commodities	6,027			
Reimbursed Expense	(4,675)			
Total Dispatch	<u>297,705</u>			
Total Public Safety	<u>1,965,378</u>	<u>106,113</u>	<u>118,006</u>	<u>11,893</u>
Health				
Coroner				
Contractual Services	33,979	22,114	4,689	(17,425)
Reimbursed Expense	(3,357)	(6,401)		6,401
Total Coroner	<u>30,622</u>	<u>15,713</u>	<u>4,689</u>	<u>(11,024)</u>
Health Appropriations				
Contractual Services		169,000	169,000	
Total Health	<u>30,622</u>	<u>184,713</u>	<u>173,689</u>	<u>(11,024)</u>
Agriculture				
Noxious Weed				
Personal Services		12,685	13,000	315
Contractual Services		23,968	21,000	(2,968)
Commodities		34,338	44,200	9,862
Reimbursed Expense		(100)		100
Total Noxious Weed		<u>70,891</u>	<u>78,200</u>	<u>7,309</u>

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Agricultural Appropriations				
Conservation District	\$ 25,000	31,000	25,000	(6,000)
Fair		4,666	4,666	
Fair Building		2,819	2,819	
Total Agricultural Appropriations	<u>25,000</u>	<u>38,485</u>	<u>32,485</u>	<u>(6,000)</u>
Total Agriculture	<u>25,000</u>	<u>109,376</u>	<u>110,685</u>	<u>1,309</u>
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	
Other Culture and Recreation				
Contractual Services	<u>500</u>		<u>500</u>	<u>500</u>
Total Culture and Recreation	<u>10,500</u>	<u>10,000</u>	<u>10,500</u>	<u>500</u>
Economic Development				
Economic Development Appropriations				
Contractual Services	<u>4,877</u>	<u>24,877</u>	<u>29,769</u>	<u>4,892</u>
Social Services for Aged and Poor				
Meals on Wheels				
Contractual Services	<u>665</u>		<u>5,000</u>	<u>5,000</u>
Social Services for Aged Appropriation				
Contractual Services	<u>14,876</u>	<u>81,376</u>	<u>81,376</u>	
Total Social Services for Aged and Poor	<u>15,541</u>	<u>81,376</u>	<u>86,376</u>	<u>5,000</u>
Transfers				
Operating Transfers Out	<u>594,669</u>	<u>613,025</u>	<u>1,128,941</u>	<u>515,916</u>
Budget Credit			<u>22,460</u>	<u>22,460</u>
Total Expenditures and Transfers	<u>4,795,725</u>	<u>5,489,596</u>	<u>5,882,542</u>	<u>392,946</u>
Receipts Over (Under)				
Expenditures and Transfers	(196,244)	44,687		
Unencumbered Cash, Beginning	<u>1,784,570</u>	<u>1,588,326</u>		
Unencumbered Cash, Ending	<u>1,588,326</u>	<u>1,633,013</u>		

Neosho County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 209,747	1,503		1,503
Motor Vehicle Tax	27,105	28,463	26,960	1,503
Recreational Vehicle Tax	313	321	265	56
Delinquent Tax	6,157	3,392	9,168	(5,776)
16/20 M Truck Tax			1,147	(1,147)
Commercial Vehicle Fees	1,765	2,292	1,889	403
Watercraft Tax	143	111	142	(31)
Total Cash Receipts	<u>245,230</u>	<u>36,082</u>	<u>39,571</u>	<u>(3,489)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	<u>245,230</u>			
Transfers				
Ambulance Service				
Residual Equity Transfer Out		<u>36,082</u>	<u>39,571</u>	<u>3,489</u>
Total Expenditures and Transfers	<u>245,230</u>	<u>36,082</u>	<u>39,571</u>	<u>3,489</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Neosho County, Kansas
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 201,637	1,441		1,441
Motor Vehicle Tax	25,912	27,311	25,921	1,390
Recreational Vehicle Tax	299	308	255	53
Delinquent Tax	5,685	3,157	8,815	(5,658)
16/20 M Truck Tax			1,102	(1,102)
Commercial Vehicle Fees	1,686	2,201	1,816	385
Watercraft Tax	137	107	137	(30)
Total Cash Receipts	<u>235,356</u>	<u>34,525</u>	<u>38,046</u>	<u>(3,521)</u>
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	171,031			
Contractual Services	17,884			
Commodities	9,607			
Capital Outlay	1,650			
Reimbursed Expense	(3,656)			
Total Appraiser	<u>196,516</u>			
Transfers				
Appraiser				
Residual Equity Transfer Out		119,400	54,405	(64,995)
Total Expenditures and Transfers	<u>196,516</u>	<u>119,400</u>	<u>54,405</u>	<u>(64,995)</u>
Receipts Over (Under)				
Expenditures and Transfers	38,840	(84,875)		
Unencumbered Cash, Beginning	<u>46,035</u>	<u>84,875</u>		
Unencumbered Cash, Ending	<u>84,875</u>			

Neosho County, Kansas
Ambulance Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$	596,395		596,395
Total Cash Receipts		<u>596,395</u>	<u></u>	<u>596,395</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services		596,395		(596,395)
Total Expenditures and Transfers		<u>596,395</u>	<u></u>	<u>(596,395)</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 129,098	634		634
Motor Vehicle Tax	9,301	13,797	16,654	(2,857)
Recreational Vehicle Tax	110	158	164	(6)
Delinquent Tax	1,799	1,389	5,664	(4,275)
16/20 M Truck Tax			708	(708)
Commercial Vehicle Fees	578	1,283	1,167	116
Watercraft Tax	58	69	88	(19)
Total Cash Receipts	<u>140,944</u>	<u>17,330</u>	<u>24,445</u>	<u>(7,115)</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	34,147			
Contractual Services	28,648			
Commodities	6,257			
Reimbursed Expense	(644)			
Total Election Expense	<u>68,408</u>			
Transfers				
Election Expense				
Residual Equity Transfer Out		137,302	57,638	(79,664)
Total Expenditures and Transfers	<u>68,408</u>	<u>137,302</u>	<u>57,638</u>	<u>(79,664)</u>
Receipts Over (Under)				
Expenditures and Transfers	72,536	(119,972)		
Unencumbered Cash, Beginning	<u>47,436</u>	<u>119,972</u>		
Unencumbered Cash, Ending	<u>119,972</u>			

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 362,267	11,974		11,974
Motor Vehicle Tax	226,634	169,285	45,819	123,466
Recreational Vehicle Tax	2,620	1,831	451	1,380
Delinquent Tax	47,192	17,665	15,582	2,083
16/20 M Truck Tax			1,949	(1,949)
Commercial Vehicle Fees	14,735	8,126	3,210	4,916
Watercraft Tax	1,203	189	242	(53)
Total Taxes	<u>654,651</u>	<u>209,070</u>	<u>67,253</u>	<u>141,817</u>
Intergovernmental				
Federal Financial Assistance	28,592			
Total Cash Receipts	<u>683,243</u>	<u>209,070</u>	<u>67,253</u>	<u>141,817</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	1,689,296			
Contractual Services	1,553			
Reimbursed Expense	(8,493)			
Total Employee Benefits	<u>1,682,356</u>			
Transfers				
Employee Benefits				
Residual Equity Transfer Out		209,070	67,253	(141,817)
Total Expenditures and Transfers	<u>1,682,356</u>	<u>209,070</u>	<u>67,253</u>	<u>(141,817)</u>
Receipts Over (Under)				
Expenditures and Transfers	(999,113)			
Unencumbered Cash, Beginning	999,113			
Unencumbered Cash, Ending				

Neosho County, Kansas
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,743	26		26
Motor Vehicle Tax	473	499	481	18
Recreational Vehicle Tax	5	6	5	1
Delinquent Tax	108	60	164	(104)
16/20 M Truck Tax			20	(20)
Commercial Vehicle Fees	31	41	34	7
Watercraft Tax	<u>2</u>	<u>2</u>	<u>3</u>	<u>(1)</u>
Total Cash Receipts	<u>4,362</u>	<u>634</u>	<u>707</u>	<u>(73)</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>4,362</u>			
Transfers				
Agricultural Appropriations				
Residual Equity Transfer Out		634	707	73
Total Expenditures and Transfers	<u>4,362</u>	<u>634</u>	<u>707</u>	<u>73</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,174	16		16
Motor Vehicle Tax	290	301	279	22
Recreational Vehicle Tax	3	3	3	
Delinquent Tax	65	36	95	(59)
16/20 M Truck Tax			12	(12)
Commercial Vehicle Fees	19	24	20	4
Watercraft Tax	2	1	1	
Total Cash Receipts	<u>2,553</u>	<u>381</u>	<u>410</u>	<u>(29)</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>2,553</u>			
Transfers				
Agricultural Appropriations				
Residual Equity Transfer Out		381	410	29
Total Expenditures and Transfers	<u>2,553</u>	<u>381</u>	<u>410</u>	<u>29</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Neosho County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 78,716	75,551	71,634	3,917
Motor Vehicle Tax	8,025	8,959	10,120	(1,161)
Recreational Vehicle Tax	92	102	100	2
Delinquent Tax	1,859	1,121	3,441	(2,320)
16/20 M Truck Tax			430	(430)
Commercial Vehicle Fees	529	800	709	91
Watercraft Tax	40	18	53	(35)
Total Taxes	<u>89,261</u>	<u>86,551</u>	<u>86,487</u>	<u>64</u>
Intergovernmental				
Federal Financial Assistance	124,550	116,754		116,754
State Grant	<u>36,507</u>	<u>48,723</u>		<u>48,723</u>
Total Intergovernmental	<u>161,057</u>	<u>165,477</u>		<u>165,477</u>
Licenses, Fees, and Permits				
Service Fees	<u>74,917</u>	<u>35,272</u>	<u>117,210</u>	(81,938)
Miscellaneous				
Other	<u>71,546</u>			
Total Cash Receipts	<u>396,781</u>	<u>287,300</u>	<u>203,697</u>	<u>83,603</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	237,190	240,306	213,430	(26,876)
Contractual Services	39,599	53,754	59,000	5,246
Commodities	57,617	73,969	49,500	(24,469)
Capital Outlay			8,000	8,000
Total Health Department	<u>334,406</u>	<u>368,029</u>	<u>329,930</u>	(38,099)
Budget Credit			<u>165,477</u>	<u>165,477</u>
Total Expenditures and Transfers	<u>334,406</u>	<u>368,029</u>	<u>495,407</u>	<u>127,378</u>
Receipts Over (Under)				
Expenditures and Transfers	62,375	(80,729)		
Unencumbered Cash, Beginning	<u>262,551</u>	<u>324,926</u>		
Unencumbered Cash, Ending	<u>324,926</u>	<u>244,197</u>		

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 87,880	537		537
Motor Vehicle Tax	9,756	10,730	11,299	(569)
Recreational Vehicle Tax	112	122	111	11
Delinquent Tax	2,235	1,298	3,843	(2,545)
16/20 M Truck Tax			481	(481)
Commercial Vehicle Fees	638	919	792	127
Watercraft Tax	50	47	60	(13)
Total Cash Receipts	<u>100,671</u>	<u>13,653</u>	<u>16,586</u>	<u>(2,933)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>100,671</u>			
Transfers				
Health Appropriations				
Residual Equity Transfer Out		13,653	16,586	2,933
Total Expenditures and Transfers	<u>100,671</u>	<u>13,653</u>	<u>16,586</u>	<u>2,933</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Neosho County, Kansas
Law Enforcement/EMS Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$	2,035,983	1,939,108	96,875
Intergovernmental				
Contracts with Other Governments		193,818	172,000	21,818
Licenses, Fees, and Permits				
Officer Fees		20,251	10,000	10,251
Use of Money and Property				
Prisoner Board		2,248		2,248
Transfers				
Residual Equity Transfer In		36,082	39,571	(3,489)
Total Cash Receipts		<u>2,288,382</u>	<u>2,160,679</u>	<u>127,703</u>
Expenditures and Transfers				
Public Safety				
Sheriff				
Personal Services		645,418	628,490	(16,928)
Contractual Services		20,070	22,000	1,930
Commodities		92,120	126,000	33,880
Capital Outlay		10,216		(10,216)
Reimbursed Expense		(32,275)		32,275
Total Sheriff		<u>735,549</u>	<u>776,490</u>	<u>40,941</u>
Jail				
Personal Services		456,162	429,055	(27,107)
Contractual Services		136,269	137,000	731
Commodities		213,389	134,400	(78,989)
Reimbursed Expense		(17,716)		17,716
Total Jail		<u>788,104</u>	<u>700,455</u>	<u>(87,649)</u>
Juvenile Detention				
Contractual Services		82,254	101,000	18,746
Ambulance Service				
Contractual Services		39,571	265,683	226,112
Dispatch				
Personal Services		325,418	301,051	(24,367)
Contractual Services		14,636	15,000	364
Commodities		10,019	1,000	(9,019)
Reimbursed Expense		(5,625)		5,625
Total Dispatch		<u>344,448</u>	<u>317,051</u>	<u>(27,397)</u>
Total Public Safety		<u>1,989,926</u>	<u>2,160,679</u>	<u>170,753</u>
Transfers				
Operating Transfers Out		36,506		(36,506)
Total Expenditures and Transfers		<u>2,026,432</u>	<u>2,160,679</u>	<u>134,247</u>
Receipts Over (Under)				
Expenditures and Transfers		261,950		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		<u>261,950</u>		

Neosho County, Kansas
Intellectual Disabilities Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 47,002	332		332
Motor Vehicle Tax	6,191	6,315	6,038	277
Recreational Vehicle Tax	71	71	59	12
Delinquent Tax	1,410	768	2,053	(1,285)
16/20 M Truck Tax			257	(257)
Commercial Vehicle Fees	406	511	423	88
Watercraft Tax	32	25	32	(7)
Total Cash Receipts	<u>55,112</u>	<u>8,022</u>	<u>8,862</u>	<u>(840)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>55,112</u>			
Transfers				
Health Appropriations				
Residual Equity Transfer Out		<u>8,022</u>	<u>8,862</u>	<u>840</u>
Total Expenditures and Transfers	<u>55,112</u>	<u>8,022</u>	<u>8,862</u>	<u>840</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 64,340	340		340
Motor Vehicle Tax	6,328	7,171	8,273	(1,102)
Recreational Vehicle Tax	73	82	81	1
Delinquent Tax	1,457	900	2,813	(1,913)
16/20 M Truck Tax			352	(352)
Commercial Vehicle Fees	418	648	580	68
Watercraft Tax	31	34	44	(10)
Total Cash Receipts	<u>72,647</u>	<u>9,175</u>	<u>12,143</u>	<u>(2,968)</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	11,838			
Contractual Services	22,037			
Commodities	28,088			
Reimbursed Expense	(1,011)			
Total Other Agriculture	<u>60,952</u>			
Transfers				
Other Agriculture				
Residual Equity Transfer Out		51,371	20,789	(30,582)
Total Expenditures and Transfers	<u>60,952</u>	<u>51,371</u>	<u>20,789</u>	<u>(30,582)</u>
Receipts Over (Under)				
Expenditures and Transfers	11,695	(42,196)		
Unencumbered Cash, Beginning	<u>30,501</u>	<u>42,196</u>		
Unencumbered Cash, Ending	<u>42,196</u>			

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,500,532	248,867	234,368	14,499
Motor Vehicle Tax	54,058	108,968	193,426	(84,458)
Recreational Vehicle Tax	620	1,286	1,902	(616)
Delinquent Tax	24,728	20,128	65,778	(45,650)
16/20 M Truck Tax			8,226	(8,226)
Commercial Vehicle Fees	3,565	13,108	13,552	(444)
Watercraft Tax	270	340	1,020	(680)
Total Taxes	<u>1,583,773</u>	<u>392,697</u>	<u>518,272</u>	<u>(125,575)</u>
Intergovernmental				
Special City & County Highway	639,309	634,499	633,941	558
Equalization and Adjustment	4,288	26,316		26,316
State Grant	158,939			
Total Intergovernmental	<u>802,536</u>	<u>660,815</u>	<u>633,941</u>	<u>26,874</u>
Total Cash Receipts	<u>2,386,309</u>	<u>1,053,512</u>	<u>1,152,213</u>	<u>(98,701)</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	917,736	900,215	889,300	(10,915)
Contractual Services	345,585	385,675	687,500	301,825
Commodities	1,192,658	848,451	1,075,000	226,549
Capital Outlay	27,535			
Reimbursed Expense	(234,447)	(194,877)	(316,851)	(121,974)
Total Expenditures and Transfers	<u>2,249,067</u>	<u>1,939,464</u>	<u>2,334,949</u>	<u>395,485</u>
Receipts Over (Under)				
Expenditures and Transfers	137,242	(885,952)		
Unencumbered Cash, Beginning	<u>1,330,165</u>	<u>1,467,407</u>		
Unencumbered Cash, Ending	<u>1,467,407</u>	<u>581,455</u>		

Neosho County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 56,426	271		271
Motor Vehicle Tax	4,725	5,951	7,264	(1,313)
Recreational Vehicle Tax	55	68	71	(3)
Delinquent Tax	1,056	708	2,470	(1,762)
16/20 M Truck Tax			309	(309)
Commercial Vehicle Fees	308	557	509	48
Watercraft Tax	25	30	38	(8)
Total Cash Receipts	<u>62,595</u>	<u>7,585</u>	<u>10,661</u>	<u>(3,076)</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	<u>62,595</u>			
Transfers				
Social Services for Aged Appropriation				
Residual Equity Transfer Out		<u>7,585</u>	<u>10,661</u>	<u>3,076</u>
Total Expenditures and Transfers	<u>62,595</u>	<u>7,585</u>	<u>10,661</u>	<u>3,076</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Neosho County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 9,402	9,114	9,476	(362)
Total Cash Receipts	<u>9,402</u>	<u>9,114</u>	<u>9,476</u>	<u>(362)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>1,446</u>		<u>19,911</u>	<u>19,911</u>
Total Expenditures and Transfers	<u>1,446</u>		<u>19,911</u>	<u>19,911</u>
Receipts Over (Under)				
Expenditures and Transfers	7,956	9,114		
Unencumbered Cash, Beginning	<u>15,441</u>	<u>23,397</u>		
Unencumbered Cash, Ending	<u>23,397</u>	<u>32,511</u>		

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Delinquent Tax	\$ 913	517		517
Total Cash Receipts	<u>913</u>	<u>517</u>	<u></u>	<u>517</u>
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services	<u>81,336</u>	<u>6,643</u>	<u>636,252</u>	<u>629,609</u>
Total Expenditures and Transfers	<u>81,336</u>	<u>6,643</u>	<u>636,252</u>	<u>629,609</u>
Receipts Over (Under)				
Expenditures and Transfers	(80,423)	(6,126)		
Unencumbered Cash, Beginning	<u>636,073</u>	<u>555,650</u>		
Unencumbered Cash, Ending	<u>555,650</u>	<u>549,524</u>		

Neosho County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 61,146	503		503
Motor Vehicle Tax	8,414	9,129	7,869	1,260
Recreational Vehicle Tax	98	102	77	25
Delinquent Tax	1,511	832	2,676	(1,844)
16/20 M Truck Tax			335	(335)
Commercial Vehicle Fees	536	698	551	147
Watercraft Tax	48	32	41	(9)
Total Cash Receipts	<u>71,753</u>	<u>11,296</u>	<u>11,549</u>	<u>(253)</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	81,092			
Reimbursed Expense	(19,778)			
Total Courthouse General	<u>61,314</u>			
Transfers				
Courthouse General				
Residual Equity Transfer Out		21,735	11,549	(10,186)
Total Expenditures and Transfers	<u>61,314</u>	<u>21,735</u>	<u>11,549</u>	<u>(10,186)</u>
Receipts Over (Under)				
Expenditures and Transfers	10,439	(10,439)		
Unencumbered Cash, Beginning		10,439		
Unencumbered Cash, Ending	<u>10,439</u>	<u></u>		

Neosho County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,169	951	1,112	(161)
Total Cash Receipts	<u>1,169</u>	<u>951</u>	<u>1,112</u>	<u>(161)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services			10,466	10,466
Total Expenditures and Transfers			<u>10,466</u>	<u>10,466</u>
Receipts Over (Under)				
Expenditures and Transfers	1,169	951		
Unencumbered Cash, Beginning	<u>8,212</u>	<u>9,381</u>		
Unencumbered Cash, Ending	<u>9,381</u>	<u>10,332</u>		

Neosho County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<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>15,965</u>	<u>15,965</u>
Unencumbered Cash, Ending	<u><u>15,965</u></u>	<u><u>15,965</u></u>

Neosho County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 576,257	594,604
Miscellaneous		
Sale of Surplus Property	211,933	62,228
Total Cash Receipts	<u>788,190</u>	<u>656,832</u>
Expenditures and Transfers		
General Government		
Courthouse General		
Capital Outlay	<u>2,595</u>	<u>53,228</u>
Public Works		
County Engineer		
Capital Outlay	253,546	255,938
Reimbursed Expense	(16,000)	(15,445)
Total County Engineer	<u>237,546</u>	<u>240,493</u>
Public Safety		
Sheriff		
Capital Outlay	<u>171,980</u>	<u>158,505</u>
Ambulance Service		
Capital Outlay		247,800
Total Public Safety	<u>171,980</u>	<u>406,305</u>
Total Expenditures and Transfers	<u>412,121</u>	<u>700,026</u>
Receipts Over (Under)		
Expenditures and Transfers	376,069	(43,194)
Unencumbered Cash, Beginning	<u>1,312,665</u>	<u>1,688,734</u>
Unencumbered Cash, Ending	<u><u>1,688,734</u></u>	<u><u>1,645,540</u></u>

Neosho County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Capital Outlay			20,181	20,181
Total Expenditures and Transfers			20,181	20,181
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	20,181	20,181		
Unencumbered Cash, Ending	20,181	20,181		

Neosho County, Kansas
Jail Maintenance Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 509	1,153
Total Cash Receipts	<u>509</u>	<u>1,153</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	509	1,153
Unencumbered Cash, Beginning	<u>275,932</u>	<u>276,441</u>
Unencumbered Cash, Ending	<u><u>276,441</u></u>	<u><u>277,594</u></u>

Neosho County, Kansas
Special Highway Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Works		
Construction		
Commodities	345,100	262,348
Capital Outlay	14,900	
Reimbursed Expense	(<u>4,100</u>)	(<u>122,152</u>)
Total Expenditures and Transfers	<u>355,900</u>	<u>140,196</u>
Receipts Over (Under)		
Expenditures and Transfers	(355,900)	(140,196)
Unencumbered Cash, Beginning	<u>546,422</u>	<u>190,522</u>
Unencumbered Cash, Ending	<u><u>190,522</u></u>	<u><u>50,326</u></u>

Neosho County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<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>197,138</u>	<u>197,138</u>
Unencumbered Cash, Ending	<u><u>197,138</u></u>	<u><u>197,138</u></u>

Neosho County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 95,710	94,917	93,000	1,917
Total Cash Receipts	<u>95,710</u>	<u>94,917</u>	<u>93,000</u>	<u>1,917</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	40,027	37,312	54,500	17,188
Commodities	1,453	39,095	41,400	2,305
Capital Outlay	<u>12,840</u>			
Total Expenditures and Transfers	<u>54,320</u>	<u>76,407</u>	<u>95,900</u>	<u>19,493</u>
Receipts Over (Under)				
Expenditures and Transfers	41,390	18,510		
Unencumbered Cash, Beginning	<u>203,893</u>	<u>245,283</u>		
Unencumbered Cash, Ending	<u>245,283</u>	<u>263,793</u>		

Neosho County, Kansas
Wireless Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Contracts with Other Governments	\$ 6,080	6,080		6,080
Total Cash Receipts	<u>6,080</u>	<u>6,080</u>	<u></u>	<u>6,080</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	<u>12,160</u>	<u>9,160</u>	<u>73,174</u>	<u>64,014</u>
Total Expenditures and Transfers	<u>12,160</u>	<u>9,160</u>	<u>73,174</u>	<u>64,014</u>
Receipts Over (Under)				
Expenditures and Transfers	(6,080)	(3,080)		
Unencumbered Cash, Beginning	<u>73,174</u>	<u>67,094</u>		
Unencumbered Cash, Ending	<u>67,094</u>	<u>64,014</u>		

Neosho County, Kansas
Emergency Telephone Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<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>329</u>	<u>329</u>
Unencumbered Cash, Ending	<u><u>329</u></u>	<u><u>329</u></u>

Neosho County, Kansas
Shaw/Elk Road Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 1,199,422	1,240,612	1,125,000	115,612
Use of Money and Property				
Interest on Investments	905	6,731		6,731
Total Cash Receipts	<u>1,200,327</u>	<u>1,247,343</u>	<u>1,125,000</u>	<u>122,343</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	300,000	315,000	315,000	
Interest	<u>239,550</u>	<u>230,550</u>	<u>230,550</u>	
Total Bonds	<u>539,550</u>	<u>545,550</u>	<u>545,550</u>	
State Revolving Loan				
Principal	291,045	301,639	301,639	
Interest	129,355	118,760	118,760	
Commission & Postage			100	100
Total State Revolving Loan	<u>420,400</u>	<u>420,399</u>	<u>420,499</u>	<u>100</u>
Total Expenditures and Transfers	<u>959,950</u>	<u>965,949</u>	<u>966,049</u>	<u>100</u>
Receipts Over (Under)				
Expenditures and Transfers	240,377	281,394		
Unencumbered Cash, Beginning	<u>917,610</u>	<u>1,157,987</u>		
Unencumbered Cash, Ending	<u><u>1,157,987</u></u>	<u><u>1,439,381</u></u>		

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 22,549	23,828	50,000	(26,172)
Transfers				
Operating Transfers In	18,412	18,421		18,421
Miscellaneous				
Sale of Surplus Property		203		203
Other	3,983			
Total Miscellaneous	3,983	203		203
Total Cash Receipts	44,944	42,452	50,000	(7,548)
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	29,068	25,843	35,000	9,157
Contractual Services	16,940	16,129	10,000	(6,129)
Commodities	1,816	505	5,000	4,495
Reimbursed Expense		(25)		25
Total Expenditures and Transfers	47,824	42,452	50,000	7,548
Receipts Over (Under)				
Expenditures and Transfers	(2,880)			
Unencumbered Cash, Beginning	2,880			
Unencumbered Cash, Ending				

Neosho County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 124,471	125,127
Total Cash Receipts	<u>124,471</u>	<u>125,127</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	10,273	110,473
Contractual Services	2,838	3,174
Commodities	<u>2,711</u>	<u>4,888</u>
Total County Treasurer	<u>15,822</u>	<u>118,535</u>
Transfers		
County Treasurer		
Operating Transfers Out	<u>108,832</u>	<u>8,000</u>
Total Expenditures and Transfers	<u>124,654</u>	<u>126,535</u>
Receipts Over (Under)		
Expenditures and Transfers	(183)	(1,408)
Unencumbered Cash, Beginning	<u>8,832</u>	<u>8,649</u>
Unencumbered Cash, Ending	<u><u>8,649</u></u>	<u><u>7,241</u></u>

Neosho County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 11,214	12,036
Total Cash Receipts	<u>11,214</u>	<u>12,036</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>10,510</u>	<u>7,133</u>
Total Expenditures and Transfers	<u>10,510</u>	<u>7,133</u>
Receipts Over (Under)		
Expenditures and Transfers	704	4,903
Unencumbered Cash, Beginning	<u>4,666</u>	<u>5,370</u>
Unencumbered Cash, Ending	<u><u>5,370</u></u>	<u><u>10,273</u></u>

Neosho County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 704	646
Licenses, Fees, and Permits		
Officer Fees	390	951
Miscellaneous		
Other	561	522
Total Cash Receipts	<u>1,655</u>	<u>2,119</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Capital Outlay		8,957
Reimbursed Expense		(4,479)
Total Expenditures and Transfers		<u>4,478</u>
Receipts Over (Under)		
Expenditures and Transfers	1,655	(2,359)
Unencumbered Cash, Beginning	<u>36,631</u>	<u>38,286</u>
Unencumbered Cash, Ending	<u><u>38,286</u></u>	<u><u>35,927</u></u>

Neosho County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 14,978	15,530
Total Cash Receipts	<u>14,978</u>	<u>15,530</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services		9,272
Capital Outlay	<u>16,821</u>	<u>9,272</u>
Total Expenditures and Transfers	<u>16,821</u>	<u>9,272</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,843)	6,258
Unencumbered Cash, Beginning	<u>40,718</u>	<u>38,875</u>
Unencumbered Cash, Ending	<u><u>38,875</u></u>	<u><u>45,133</u></u>

Neosho County, Kansas
C.E.R.T. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<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>9,796</u>	<u>9,796</u>
Unencumbered Cash, Ending	<u><u>9,796</u></u>	<u><u>9,796</u></u>

Neosho County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,744	3,885
Total Cash Receipts	<u>3,744</u>	<u>3,885</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	3,744	3,885
Unencumbered Cash, Beginning	<u>7,343</u>	<u>11,087</u>
Unencumbered Cash, Ending	<u>11,087</u>	<u>14,972</u>

Neosho County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,744	3,885
Total Cash Receipts	<u>3,744</u>	<u>3,885</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	3,744	3,885
Unencumbered Cash, Beginning	<u>7,343</u>	<u>11,087</u>
Unencumbered Cash, Ending	<u><u>11,087</u></u>	<u><u>14,972</u></u>

Neosho County, Kansas
Prosecuting Attorney Check Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 580	879
Total Cash Receipts	<u>580</u>	<u>879</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	580	879
Unencumbered Cash, Beginning	<u>3,532</u>	<u>4,112</u>
Unencumbered Cash, Ending	<u><u>4,112</u></u>	<u><u>4,991</u></u>

Neosho County, Kansas
Fish and Game Prosecuting Fee Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 500	500
Total Cash Receipts	<u>500</u>	<u>500</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>250</u>	<u>750</u>
Total Expenditures and Transfers	<u>250</u>	<u>750</u>
Receipts Over (Under)		
Expenditures and Transfers	250	(250)
Unencumbered Cash, Beginning	<u>100</u>	<u>350</u>
Unencumbered Cash, Ending	<u><u>350</u></u>	<u><u>100</u></u>

Neosho County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<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>1</u>	<u>1</u>
Unencumbered Cash, Ending	<u><u>1</u></u>	<u><u>1</u></u>

Neosho County, Kansas
Drug Education Donation Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	\$ 932	50
Total Cash Receipts	<u>932</u>	<u>50</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	932	50
Unencumbered Cash, Beginning	<u>5,247</u>	<u>6,179</u>
Unencumbered Cash, Ending	<u><u>6,179</u></u>	<u><u>6,229</u></u>

Neosho County, Kansas
CDBG Micro Loan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 130	634
Industrial Loan Payments	<u>1,975</u>	<u>1,690</u>
Total Cash Receipts	<u>2,105</u>	<u>2,324</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	2,105	2,324
Unencumbered Cash, Beginning	<u>85,791</u>	<u>87,896</u>
Unencumbered Cash, Ending	<u><u>87,896</u></u>	<u><u>90,220</u></u>

Neosho County, Kansas
CDBG Udall Road Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<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>11,040</u>	<u>11,040</u>
Unencumbered Cash, Ending	<u><u>11,040</u></u>	<u><u>11,040</u></u>

Neosho County, Kansas
LEPC Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Health		
Local Emergency Planning Committee		
Contractual Services	_____ 80	_____
Total Expenditures and Transfers	_____ 80	_____
Receipts Over (Under)		
Expenditures and Transfers	(80)	
Unencumbered Cash, Beginning	_____ 17,283	_____ 17,203
Unencumbered Cash, Ending	_____ 17,203	_____ 17,203

Neosho County, Kansas
Resource Typing Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<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>8,000</u>	<u>8,000</u>
Unencumbered Cash, Ending	<u><u>8,000</u></u>	<u><u>8,000</u></u>

Neosho County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<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>8,268</u>	<u>8,268</u>
Unencumbered Cash, Ending	<u><u>8,268</u></u>	<u><u>8,268</u></u>

Neosho County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 24,346	20,790
Total Cash Receipts	<u>24,346</u>	<u>20,790</u>
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	<u>22,278</u>	<u>24,976</u>
Total Expenditures and Transfers	<u>22,278</u>	<u>24,976</u>
Receipts Over (Under)		
Expenditures and Transfers	2,068	(4,186)
Unencumbered Cash, Beginning	<u>12,826</u>	<u>14,894</u>
Unencumbered Cash, Ending	<u><u>14,894</u></u>	<u><u>10,708</u></u>

Neosho County, Kansas
Employee Health Savings Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<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>7,380</u>	<u>7,380</u>
Unencumbered Cash, Ending	<u><u>7,380</u></u>	<u><u>7,380</u></u>

Neosho County, Kansas
Noxious Weed Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<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>402</u>	<u>402</u>
Unencumbered Cash, Ending	<u><u>402</u></u>	<u><u>402</u></u>

Neosho County, Kansas
Hazardous Material Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<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>63</u>	<u>63</u>
Unencumbered Cash, Ending	<u><u>63</u></u>	<u><u>63</u></u>

Neosho County, Kansas
Solid Waste Implementation Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	\$	100
Total Cash Receipts		100
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		100
Unencumbered Cash, Beginning	100	100
Unencumbered Cash, Ending	100	200

Neosho County, Kansas
Ash Grove Tax Refund Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$	
Expenditures and Transfers		
General Government		
Litigation Settlement-Taxes Refunded	<u>448,795</u>	<u>426,537</u>
Transfers		
Operating Transfers Out	<u>42,904</u>	<u>42,904</u>
Total Expenditures and Transfers	<u>448,795</u>	<u>469,441</u>
Receipts Over (Under)		
Expenditures and Transfers	(448,795)	(469,441)
Unencumbered Cash, Beginning	<u>918,236</u>	<u>469,441</u>
Unencumbered Cash, Ending	<u>469,441</u>	<u>469,441</u>

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Neosho County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2018

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Chanute City - General	\$	1,239,880	1,239,880	
Chanute City - Library		513,488	513,488	
Chanute City - Employee Benefits		1,141,778	1,141,778	
Chanute City - Library Employee Benefits		99,871	99,871	
Chanute City - Bond and Interest		233,666	233,666	
Chanute City - Special Assessment		8,955	8,955	
Earlton City - General		854	747	107
Erie City - General		160,425	160,425	
Erie City - Library		38,264	38,264	
Erie City - Ambulance, Police and Fire		21,514	21,514	
Erie City - Industrial		2,080	2,080	
Erie City - Recreation		19,619	19,619	
Erie City - Employee Benefits		144,014	144,014	
Erie City - Bond and Interest		18,362	18,362	
Erie City - Special Liability		4,584	4,584	
Erie City - Special Assessments		5,926	5,926	
Galesburg City - General		25,892	25,892	
Galesburg City - Special Liability		15,962	15,962	
Stark City - General		4,016	4,016	
Stark City - Employee Benefits		314	314	
Stark City - Special Liability		7,836	7,836	
St. Paul City - General		212,008	212,008	
Thayer City - General		36,257	36,257	
Thayer City - Library		15,683	15,683	
Thayer City - Employee Benefits		29,190	29,190	
Thayer City - Special Liability		31,939	31,939	
Thayer City - Museum		5,227	5,227	
Thayer City - Bond and Interest		25	25	
Subtotal Cities		<u>4,037,629</u>	<u>4,037,522</u>	<u>107</u>
Townships:				
Big Creek Township - General		24,880	22,423	2,457
Canville Township - General		7,657	7,657	
Canville Township - Special Fire		53,140	53,140	
Centerville Township - General		11,317	11,317	
Centerville Township - Special Fire		30	30	
Chetopa Township - General		510	510	
Chetopa Township - Special Fire		11,255	11,255	
Erie Township - General		307	307	
Erie Township - Special Fire		24,311	24,311	
Grant Township - General		4,589	4,589	
Grant Township - Special Fire		16,230	16,230	
Ladore Township - General		7,849	7,849	
Lincoln Township - General		23,083	23,083	
Mission Township - General		16,284	16,284	
Mission Township - Special Fire		28,427	28,427	
Mission Township - Library		63,787	63,787	
Shiloh Township - General		11,336	11,336	
Tioga Township - General		71,869	71,869	
Tioga Township - Special Fire		15,352	15,352	
Walnut Grove Township - General		9,408	8,473	935
Subtotal Townships		<u>401,621</u>	<u>398,229</u>	<u>3,392</u>

Neosho County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2018

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #101 - General	\$	695,322	695,322	
USD #101 - Capital Outlay		173,093	173,093	
USD #101 - Bond and Interest		1,103,330	1,103,330	
USD #101 - Supplemental General		1,093,181	1,093,181	
USD #447 - General		118,484	101,542	16,942
USD #447 - Recreation		21,474	21,379	95
USD #447 - Capital Outlay		37,028	36,901	127
USD #447 - Supplemental General		121,497	120,825	672
USD #247 - General		28,207	28,207	
USD #247 - Capital Outlay		12,420	12,420	
USD #247 - Supplemental General		32,623	32,623	
USD #505 - General		190,469	190,469	
USD #505 - Capital Outlay		100,231	100,231	
USD #505 - Supplemental General		391,886	391,886	
USD #505 - Bond and Interest		48,709	48,709	
USD #248 - General		12,860	12,860	
USD #248 - Recreation		788	788	
USD #248 - Capital Outlay		5,560	5,560	
USD #248 - Supplemental General		14,225	14,225	
USD #248 - Bond and Interest		9,319	9,319	
USD #413 - General		2,042,591	2,042,591	
USD #413 - Capital Outlay		858,789	858,789	
USD #413 - Supplemental General		1,878,631	1,878,631	
USD #413 - Bond and Interest		1,724,408	1,724,408	
USD #413 - Capital Outlay		1	1	
USD #413 - Recreation		632,960	632,960	
USD #413 - Recreation Employee Benefits		132,530	132,530	
NCCC - General		7,030,810	7,030,810	
NCCC - Employee Benefits		9	9	
NCCC - Adult Education		7	7	
Subtotal Schools		<u>18,511,442</u>	<u>18,493,606</u>	<u>17,836</u>
Cemeteries:				
Leanna Cemetery #1 - General		4,707	4,707	
Greenwood Cemetery #1 - General		31,905	31,905	
Bethel Cemetery #3 - General		7,876	7,876	
Lakeview Cemetery #4 - General		5,340	5,340	
New Mt. Hope Cemetery #5 - General		21,653	21,653	
Ladore Cemetery #6 - General		15,168	13,853	1,315
Morehead Cemetery #7 - General		12,305	11,815	490
South Center Cemetery #8 - General		6,756	6,756	
Earlton Cemetery #9 - General		16,117	16,117	
Shaw Cemetery #10 - General		17,593	17,593	
Thayer Cemetery #11 - General		14,947	14,947	
Odense Cemetery #12 - General		7,908	7,908	
South Mound Cemetery #13 - General		12,396	12,396	
Swede Center Cemetery #14 - General		6,916	6,916	
Bethany Cemetery #15 - General		3,230	3,230	
Mt. Moriah Cemetery #17 - General		6,751	6,751	
Zion Cemetery #18 - General		5,315	5,315	
St. Paul Cemetery #19 - General		13,222	13,222	
Union Valley Cemetery #20 - General		1,277	1,168	109
Subtotal Cemeteries		<u>211,382</u>	<u>209,468</u>	<u>1,914</u>

Neosho County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2018

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Watershed Districts:				
Cedar Creek Jt. Watershed #56 - General	\$	10	10	
Labette-Hackberry Jt. Watershed #96 - General		36,593	33,700	2,893
Tri-Creek Jt. Watershed #100 - General		456	455	1
Turkey Creek Jt. Watershed #103 - General	1	58,089	48,042	10,048
Subtotal Watershed Districts	<u>1</u>	<u>95,148</u>	<u>82,207</u>	<u>12,942</u>
Allen Levee - General:				
Allen Levee - General	6,901		1,350	5,551
Brogan Levee - General	9,514	12,279	3,503	18,290
Butler Levee - General	12,761		300	12,461
Davis Levee - General	19,532			19,532
Delos Johnson Levee - General	5,205			5,205
Dutton Levee - General	24,920	16,147	13,916	27,151
Gibbon Levee - General	11,913			11,913
Heath Levee - General	34,428	1,308	7,070	28,666
Hewitt Levee - General	897			897
Isett Blackburn Levee - General	3,773	10,260	12,814	1,219
Johnson Ditch - General	2,861	4,609	670	6,800
Lawrence Levee - General	31,063			31,063
Nixon Levee - General	3,539	4,681	1,697	6,523
Rosenthal Levee - General	22,849			22,849
Sare Levee - General	27,738		101	27,637
Sheltz Levee - General	14,990	1,675	186	16,479
Sheltz Levee - No Fund Warrants	367			367
Wikle Levee - General	27,452		2,215	25,237
Wikle Extension Levee - General	5,312			5,312
Subtotal Allen Levee - General	<u>266,015</u>	<u>50,959</u>	<u>43,822</u>	<u>273,152</u>
Regional Library:				
SEK Library - General		126,209	126,209	
SEK Library - Employee Benefits		7,358	7,358	
Subtotal Regional Library		<u>133,567</u>	<u>133,567</u>	
Total Subdivisions	<u>266,016</u>	<u>23,441,748</u>	<u>23,398,421</u>	<u>309,343</u>
State Funds:				
State Educational Building		205,482	205,471	11
State Institutional Building		96,282	96,263	19
State General Fund	2,136			2,136
Total State Funds	<u>2,136</u>	<u>301,764</u>	<u>301,734</u>	<u>2,166</u>

Neosho County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2018

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	\$ 128,289	2,094,935	2,196,117	27,107
Motor Vehicle Licenses	(575)	836,494	838,107	(2,188)
Motor Vehicle Royalties	145	7,035	6,995	185
MVE 1 Inspection Fees		40	40	
Kansas Highway Patrol Staff	40	35,342	35,559	(177)
Law Enforcement Training Center	35	22,092	21,969	158
Salvage Inspection Fees		25	25	
Inheritance Tax	31			31
Park Permits	210	7,215	7,215	210
Secretary of State Fees	120			120
Cereal Malt Beverage Licenses	25	25	25	25
Heritage Trust	9,402	7,780	11,237	5,945
Unclaimed Money	9,366			9,366
Clerk of Court Release	15,696	3,394	36	19,054
Sales Tax	42,975	712,862	707,102	48,735
State Election Fees		150		150
State MVR Record Fees	10			10
Southwind Extension District #10		268,047	267,999	48
Treasurer's Holding Account	62,802	101,799	55,984	108,617
Total Other Agency Funds	<u>268,571</u>	<u>4,097,235</u>	<u>4,148,410</u>	<u>217,396</u>
Distributable Funds:				
Current Tax	8,030,123	28,033,421	27,111,431	8,952,113
Delinquent Tax	376,986	721,298	348,424	749,860
Motor Vehicle Tax	588,966	2,570,988	2,549,445	610,509
Recreational Vehicle Tax	5,861	31,609	31,117	6,353
Mineral Production Tax	2,661	5,957	7,577	1,041
Commercial Motor Vehicle Fees	3,214	174,624	207,549	(29,711)
Total Distributable Funds	<u>9,007,811</u>	<u>31,537,897</u>	<u>30,255,543</u>	<u>10,290,165</u>
Total Agency Funds	<u>9,544,534</u>	<u>59,378,644</u>	<u>58,104,108</u>	<u>10,819,070</u>