

BROWN COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2017

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Brown County, Kansas
FINANCIAL STATEMENTS
December 31, 2017

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MIZE HOUSER
COMPANY^{PA.}

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Brown County, Kansas

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the County to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-related municipal entity, summary of receipts and disbursements – agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Mize Houser & Company PA

Certified Public Accountants
Lawrence, Kansas

June 18, 2018

Brown County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2017

<u>Funds</u>	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	\$ 1,527,784	\$ -	\$ 3,570,701	\$ 3,648,348	\$ 1,450,137	\$ -	\$ 1,450,137
Special Purpose Funds:							
Road and Bridge	1,404,363	-	2,188,655	2,468,948	1,124,070	-	1,124,070
Special Machinery	289,937	-	50,000	-	339,937	-	339,937
Health	10,463	-	50,569	58,000	3,032	-	3,032
Historical Society	-	-	45,501	45,000	501	-	501
Employee Benefits	689,515	-	1,062,207	1,067,810	683,912	-	683,912
Election	20,937	-	86,325	98,713	8,549	-	8,549
Extension Council	908	-	95,586	94,500	1,994	-	1,994
Mental Health	673	-	71,299	70,200	1,772	-	1,772
Developmental Services	325	-	27,617	27,052	890	-	890
Capital Improvement	812,338	-	414,000	39,965	1,186,373	-	1,186,373
Technology	82,721	-	13,833	15,558	80,996	-	80,996
Conservation	317	-	25,422	25,000	739	-	739
Tax Increment Financing	15,222	-	15,156	30,378	-	-	-
Appraisers	30,374	-	209,834	214,877	25,331	-	25,331
Neighborhood Revitalization	-	-	269,856	269,856	-	-	-
Ambulance	897	-	121,799	111,885	10,811	-	10,811
Noxious Weed	-	-	128,827	107,291	21,536	-	21,536
Alcohol	13,184	-	14,340	18,409	9,115	-	9,115
Drug Forfeiture	3,049	-	-	-	3,049	-	3,049
Special Parks and Recreation	95	-	7,045	7,100	40	-	40
Worthless Checks	3,105	-	520	-	3,625	-	3,625
Diversion	7,495	-	14,650	12,362	9,783	-	9,783
911	221,059	-	64,040	47,616	237,483	-	237,483
BR CA Drug Forfeiture	358	-	-	-	358	-	358
Federal ACE	9,117	-	-	8,027	1,090	-	1,090
Juvenile Justice Prevention	1,348	-	23,505	-	24,853	-	24,853
Juvenile Justice Core	28,814	-	290,143	295,215	23,742	-	23,742
Federal Match	445	-	-	-	445	-	445
Adult Community Corrections	50,580	-	236,799	230,941	56,438	-	56,438
Sheriff's Income	15,155	-	14,767	19,031	10,891	-	10,891
CC123	460	-	1,040	680	820	-	820
Bond and Interest Fund:							
Bond and Interest	262,070	-	128,239	10,750	379,559	-	379,559
Business Funds:							
Services for the Elderly	-	-	110,560	110,230	330	-	330
Solid Waste	51,025	-	592,828	517,559	126,294	-	126,294
Total Primary Government	5,554,133	-	9,945,663	9,671,301	5,828,495	-	5,828,495
Related Municipal Entity:							
Extension Council	169,816	-	117,371	114,069	173,118	-	173,118
Total Reporting Entity (Excluding Agency Funds)	\$ 5,723,949	\$ -	\$ 10,063,034	\$ 9,785,370	\$ 6,001,613	\$ -	\$ 6,001,613

COMPOSITION OF CASH:

Citizens State Bank and Trust - Checking	\$ 87,271
Morrill & Janes Bank - Checking	18,754,753
Micro Loan Repay - Checking	89,343
District Court	31,693
Law Library - Checking	57,623
Extension Council - Checking	163,118
Extension Council - Certificate of Deposit	10,000
Sheriff's Account - Checking	25,235
Jail Income Account - Checking	10,891
Inmate Account - Checking	29,581
Cash on Hand	500
Total Cash	19,260,008
Less Agency Funds per Statement 5	13,258,395
Total Reporting Entity (excluding Agency Funds)	\$ 6,001,613

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

Brown County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

Extension Council. The Brown County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements that are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

Because the Extension Council is not a separate taxing entity, the County levies tax for the Extension Council's operations. The County appropriated \$94,500 to the Extension Council in 2017. The Extension Council is presented as a governmental fund type. Complete financial statements for the Extension Council may be obtained at the Brown County Courthouse, Hiawatha, Kansas.

Basis of Accounting

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

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

Regulatory Basis Fund Types

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

Brown County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Regulatory Basis Fund Types (Continued)

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

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

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

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

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

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The 2017 budget was not amended.

Statutory Violations

Actual exceeded budgeted expenditures in the Alcohol Fund, which is a violation of K.S.A. 79-2935.

Brown County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Information (Continued)

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

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

A legal operating budget is not required for certain special purpose, capital project, business, and agency funds. The special purpose funds that are required to have a legal operating budget are listed in Schedule 1 on page 10.

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

NOTE 2 - DEPOSITS

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

Investments. K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. As of December 31, 2017, the County held no such investments.

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

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

At December 31, 2017, the County's carrying amount of deposits was \$19,260,008 and the bank balance was \$20,120,682. The bank balance was held by two banks, resulting in a concentration of credit risk. Of the bank balance, \$759,361 was covered by federal depository insurance, \$11,000,000 was secured by a letter of credit in the County's name, \$6,767,270 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of \$1,594,051 was unsecured, which is a violation of K.S.A. 9-1402 and 9-1405. On January 2, 2018, an additional security was added by the pledging financial institutions' agents in the County's name, fully securing the County's deposits on that date.

Brown County, Kansas

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

NOTE 2 – DEPOSITS (CONTINUED)

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 3 - CONTRACTUAL OBLIGATIONS

Horton Community Hospital. The County entered into an agreement with Horton Community Hospital (HCH), where HCH agrees to provide ambulance services to the County. This agreement is scheduled for January 1, 2017 through December 31, 2017. Under this agreement, the County will subsidize HCH in the amount of \$60,000 per year less \$2,975 per month to satisfy the purchase of ambulance equipment.

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

NOTE 4 - INTERFUND TRANSACTIONS

The following transfers were made during 2017:

	<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory Authority</u>
General		Capital Improvement	\$ 342,500	K.S.A. 19-120
Road & Bridge		Special Machinery	50,000	K.S.A. 68-141g
Election		Capital Improvement	40,000	K.S.A. 19-120
Appraisers		Capital Improvement	5,500	K.S.A. 19-120
Noxious Weed		Capital Improvement	20,000	K.S.A. 19-120
Bond and Interest		General	10,750	K.S.A. 10-117a
Services for the Elderly		Capital Improvement	6,000	K.S.A. 19-120
			<u>\$ 482,865</u>	

NOTE 5 - DEFINED BENEFIT PENSION PLAN

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

Brown County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of January 1, 2017 through September 30, 2017, for the Death and Disability Program) and statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$231,142 for the year ended December 31, 2017.

Net Pension Liability. At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,107,546. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE 6 - COMPENSATED ABSENCES

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

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

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

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

The liability for accrued vacation and sick leave payable at December 31, 2017 is \$132,057.

Brown County, Kansas

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

NOTE 7 - COMMITMENTS AND CONTINGENCIES

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

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

NOTE 8 - RISK MANAGEMENT

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

NOTE 9 - JOINTLY GOVERNED ORGANIZATION

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

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Brown County, Kansas
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year Budget</u>	<u>Variance Over [Under]</u>
Governmental Type Funds:					
General Funds:					
General	\$ 3,631,064	\$ 234,054	\$ 3,865,118	\$ 3,648,348	\$ 216,770
Special Purpose Funds:					
Road and Bridge	3,209,042	-	3,209,042	2,468,948	740,094
Health	58,900	-	58,900	58,000	900
Historical Society	45,900	-	45,900	45,000	900
Employee Benefits	1,422,900	-	1,422,900	1,067,810	355,090
Election	102,400	-	102,400	98,713	3,687
Extension Council	96,300	-	96,300	94,500	1,800
Mental Health	71,600	-	71,600	70,200	1,400
Developmental Services	27,652	-	27,652	27,052	600
Technology	22,000	-	22,000	15,558	6,442
Conservation	25,500	-	25,500	25,000	500
Appraisers	219,440	-	219,440	214,877	4,563
Ambulance	122,400	-	122,400	111,885	10,515
Noxious Weed	165,990	-	165,990	107,291	58,699
Alcohol	15,000	-	15,000	18,409	[3,409]
Special Parks and Recreation	10,000	-	10,000	7,100	2,900
911	115,000	-	115,000	47,616	67,384
Bond and Interest Fund:					
Bond and Interest	2,150,000	-	2,150,000	10,750	2,139,250
Business Funds:					
Services for the Elderly	120,693	-	120,693	110,230	10,463
Solid Waste	593,764	-	593,764	517,559	76,205
 Total Primary Government	 <u>\$ 12,225,545</u>	 <u>\$ 234,054</u>	 <u>\$ 12,459,599</u>	 <u>\$ 8,764,846</u>	 <u>\$ 3,694,753</u>

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
General Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 2,118,581	\$ 2,090,055	\$ 28,526
Intergovernmental	814,143	759,075	55,068
Fines and fees	170,881	180,000	[9,119]
Use of money and property	106,572	30,000	76,572
Reimbursements	234,054	-	234,054
Miscellaneous	115,720	-	115,720
Transfers in	10,750	-	10,750
Total Receipts	<u>3,570,701</u>	<u>\$ 3,059,130</u>	<u>\$ 511,571</u>
Expenditures			
County Commissioners	686,282	\$ 725,000	\$ 38,718
County Clerk	121,014	138,990	17,976
County Treasurer	186,903	204,929	18,026
County Attorney	126,733	150,000	23,267
Register of Deeds	76,330	76,330	-
Sheriff	924,356	945,000	20,644
Janitor	190,468	257,080	66,612
District Court	164,611	157,995	[6,616]
Computer	91,658	160,540	68,882
Jail	580,410	510,000	[70,410]
Miscellaneous	157,083	305,200	148,117
Transfers out	342,500	-	[342,500]
Adjustment for qualifying budget credits	-	234,054	234,054
Total Expenditures	<u>3,648,348</u>	<u>\$ 3,865,118</u>	<u>\$ 216,770</u>
Receipts Over [Under] Expenditures	[77,647]		
Unencumbered Cash, Beginning	<u>1,527,784</u>		
Unencumbered Cash, Ending	<u>\$ 1,450,137</u>		

See independent auditor's report on the financial statements.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Road and Bridge Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 1,666,760	\$ 1,657,409	\$ 9,351
Fines and Fees	-	100,000	[100,000]
Intergovernmental	521,895	501,175	20,720
Total Receipts	<u>2,188,655</u>	<u>\$ 2,258,584</u>	<u>\$ [69,929]</u>
Expenditures			
Personal services	357,931	\$ 374,842	\$ 16,911
Contractual services	279,850	109,200	[170,650]
Capital outlay	-	300,000	300,000
Commodities	1,781,167	2,425,000	643,833
Transfers out	50,000	-	[50,000]
Total Expenditures	<u>2,468,948</u>	<u>\$ 3,209,042</u>	<u>\$ 740,094</u>
Receipts Over [Under] Expenditures	[280,293]		
Unencumbered Cash, Beginning	<u>1,404,363</u>		
Unencumbered Cash, Ending	<u>\$ 1,124,070</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Special Machinery Fund*
Regulatory Basis
For the Year Ended December 31, 2017

Receipts	
Transfers in	\$ 50,000
Total Receipts	<u>50,000</u>
Expenditures	
Capital outlay	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over [Under] Expenditures	50,000
Unencumbered Cash, Beginning	<u>289,937</u>
Unencumbered Cash, Ending	<u>\$ 339,937</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Health Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 50,569	\$ 50,273	\$ 296
Total Receipts	<u>50,569</u>	<u>50,273</u>	<u>296</u>
Expenditures			
Appropriation	<u>58,000</u>	<u>\$ 58,900</u>	<u>\$ 900</u>
Total Expenditures	<u>58,000</u>	<u>\$ 58,900</u>	<u>\$ 900</u>
Receipts Over [Under] Expenditures	[7,431]		
Unencumbered Cash, Beginning	<u>10,463</u>		
Unencumbered Cash, Ending	<u>\$ 3,032</u>		

See independent auditor's report on the financial statements.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Historical Society Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 45,501	\$ 45,900	\$ [399]
Total Receipts	<u>45,501</u>	<u>\$ 45,900</u>	<u>\$ [399]</u>
Expenditures			
Appropriation	45,000	\$ 45,900	\$ 900
Total Expenditures	<u>45,000</u>	<u>\$ 45,900</u>	<u>\$ 900</u>
Receipts Over [Under] Expenditures	501		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 501</u>		

See independent auditor's report on the financial statements.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Employee Benefits Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 1,023,022	\$ 1,033,926	\$ [10,904]
Benefit contributions	26,048	-	26,048
Miscellaneous	12	-	12
Reimbursements	13,125	15,000	[1,875]
Total Receipts	<u>1,062,207</u>	<u>\$ 1,048,926</u>	<u>\$ 13,281</u>
Expenditures			
Social security	183,494	\$ 216,000	\$ 32,506
Retirement	235,115	262,000	26,885
Workmen's compensation	35,513	75,000	39,487
Unemployment insurance	256	16,000	15,744
Health insurance	613,432	826,000	212,568
Miscellaneous	-	27,900	27,900
Total Expenditures	<u>1,067,810</u>	<u>\$ 1,422,900</u>	<u>\$ 355,090</u>
Receipts Over [Under] Expenditures	[5,603]		
Unencumbered Cash, Beginning	<u>689,515</u>		
Unencumbered Cash, Ending	<u>\$ 683,912</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Election Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 86,325	\$ 86,447	\$ [122]
Total Receipts	<u>86,325</u>	<u>\$ 86,447</u>	<u>\$ [122]</u>
Expenditures			
Personal services	30,818	\$ 30,780	\$ [38]
Contractual services	24,829	41,020	16,191
Commodities	3,066	10,600	7,534
Capital outlay	-	20,000	20,000
Transfer out	40,000	-	[40,000]
Total Expenditures	<u>98,713</u>	<u>\$ 102,400</u>	<u>\$ 3,687</u>
Receipts Over [Under] Expenditures	[12,388]		
Unencumbered Cash, Beginning	<u>20,937</u>		
Unencumbered Cash, Ending	<u>\$ 8,549</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Extension Council Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 95,586	\$ 96,054	\$ [468]
Total Receipts	<u>95,586</u>	<u>96,054</u>	<u>[468]</u>
Expenditures			
Appropriation	<u>94,500</u>	<u>\$ 96,300</u>	<u>\$ 1,800</u>
Total Expenditures	<u>94,500</u>	<u>\$ 96,300</u>	<u>\$ 1,800</u>
Receipts Over [Under] Expenditures	1,086		
Unencumbered Cash, Beginning	<u>908</u>		
Unencumbered Cash, Ending	<u>\$ 1,994</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Mental Health Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 71,299	\$ 71,600	\$ [301]
Total Receipts	<u>71,299</u>	<u>\$ 71,600</u>	<u>\$ [301]</u>
Expenditures			
Appropriation	<u>70,200</u>	\$ 71,600	\$ 1,400
Total Expenditures	<u>70,200</u>	<u>\$ 71,600</u>	<u>\$ 1,400</u>
Receipts Over [Under] Expenditures	1,099		
Unencumbered Cash, Beginning	<u>673</u>		
Unencumbered Cash, Ending	<u>\$ 1,772</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Developmental Services Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 27,617	\$ 27,652	\$ [35]
Total Receipts	<u>27,617</u>	<u>\$ 27,652</u>	<u>\$ [35]</u>
Expenditures			
Appropriation	<u>27,052</u>	<u>\$ 27,652</u>	<u>\$ 600</u>
Total Expenditures	<u>27,052</u>	<u>\$ 27,652</u>	<u>\$ 600</u>
Receipts Over [Under] Expenditures	565		
Unencumbered Cash, Beginning	<u>325</u>		
Unencumbered Cash, Ending	<u>\$ 890</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Capital Improvement Fund*
Regulatory Basis
For the Year Ended December 31, 2017

Receipts	
Transfers in	\$ 414,000
Total Receipts	<u>414,000</u>
Expenditures	
Contractual services	<u>39,965</u>
Total Expenditures	<u>39,965</u>
Receipts Over [Under] Expenditures	374,035
Unencumbered Cash, Beginning	<u>812,338</u>
Unencumbered Cash, Ending	<u>\$ 1,186,373</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Technology Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Intergovernmental	\$ 13,833	\$ 12,832	\$ 1,001
Total Receipts	<u>13,833</u>	<u>\$ 12,832</u>	<u>\$ 1,001</u>
Expenditures			
Contractual services	<u>15,558</u>	<u>\$ 22,000</u>	<u>\$ 6,442</u>
Total Expenditures	<u>15,558</u>	<u>\$ 22,000</u>	<u>\$ 6,442</u>
Receipts Over [Under] Expenditures	[1,725]		
Unencumbered Cash, Beginning	<u>82,721</u>		
Unencumbered Cash, Ending	<u>\$ 80,996</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Conservation Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 25,422	\$ 25,500	\$ [78]
Total Receipts	<u>25,422</u>	<u>\$ 25,500</u>	<u>\$ [78]</u>
Expenditures			
Appropriations	<u>25,000</u>	\$ 25,500	\$ 500
Total Expenditures	<u>25,000</u>	<u>\$ 25,500</u>	<u>\$ 500</u>
Receipts Over [Under] Expenditures	422		
Unencumbered Cash, Beginning	<u>317</u>		
Unencumbered Cash, Ending	<u>\$ 739</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Tax Increment Financing Fund*
Regulatory Basis
For the Year Ended December 31, 2017

Receipts	
Taxes	\$ 15,156
Total Receipts	<u>15,156</u>
Expenditures	
Distributions	<u>30,378</u>
Total Expenditures	<u>30,378</u>
Receipts Over [Under] Expenditures	[15,222]
Unencumbered Cash, Beginning	<u>15,222</u>
Unencumbered Cash, Ending	<u>\$ -</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Appraisers Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 209,822	\$ 202,688	\$ 7,134
Reimbursement	12	-	12
Total Receipts	<u>209,834</u>	<u>\$ 202,688</u>	<u>\$ 7,146</u>
Expenditures			
Personal services	178,529	\$ 181,480	\$ 2,951
Contractual services	22,366	21,710	[656]
Commodities	5,982	6,250	268
Capital outlay	2,500	10,000	7,500
Transfers out	5,500	-	[5,500]
Total Expenditures	<u>214,877</u>	<u>\$ 219,440</u>	<u>\$ 4,563</u>
Receipts Over [Under] Expenditures	[5,043]		
Unencumbered Cash, Beginning	<u>30,374</u>		
Unencumbered Cash, Ending	<u>\$ 25,331</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Neighborhood Revitalization Fund*
Regulatory Basis
For the Year Ended December 31, 2017

Receipts	
Taxes	\$ 269,856
Total Receipts	<u>269,856</u>
Expenditures	
Distributions	<u>269,856</u>
Total Expenditures	<u>269,856</u>
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Ambulance Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 121,799	\$ 122,400	\$ [601]
Total Receipts	<u>121,799</u>	<u>\$ 122,400</u>	<u>\$ [601]</u>
Expenditures			
Appropriation	<u>111,885</u>	<u>\$ 122,400</u>	<u>\$ 10,515</u>
Total Expenditures	<u>111,885</u>	<u>\$ 122,400</u>	<u>\$ 10,515</u>
Receipts Over [Under] Expenditures	9,914		
Unencumbered Cash, Beginning	<u>897</u>		
Unencumbered Cash, Ending	<u>\$ 10,811</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Noxious Weed Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 128,744	\$ 130,990	\$ [2,246]
Customer charges	83	35,000	[34,917]
Total Receipts	<u>128,827</u>	<u>\$ 165,990</u>	<u>\$ [37,163]</u>
Expenditures			
Personal services	48,165	\$ 47,540	\$ [625]
Contractual services	5,213	11,450	6,237
Commodities	33,913	97,000	63,087
Capital outlay	-	10,000	10,000
Transfers out	20,000	-	[20,000]
Total Expenditures	<u>107,291</u>	<u>\$ 165,990</u>	<u>\$ 58,699</u>
Receipts Over [Under] Expenditures	21,536		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 21,536</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Alcohol Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 14,340	\$ 10,000	\$ 4,340
Total Receipts	<u>14,340</u>	<u>\$ 10,000</u>	<u>\$ 4,340</u>
Expenditures			
Appropriation	<u>18,409</u>	\$ 15,000	\$ [3,409]
Total Expenditures	<u>18,409</u>	<u>\$ 15,000</u>	<u>\$ [3,409]</u>
Receipts Over [Under] Expenditures	[4,069]		
Unencumbered Cash, Beginning	<u>13,184</u>		
Unencumbered Cash, Ending	<u>\$ 9,115</u>		

See independent auditor's report on the financial statements.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Drug Forfeiture Fund*
Regulatory Basis
For the Year Ended December 31, 2017

Receipts	
Miscellaneous	\$ -
Total Receipts	-
Expenditures	
Commodities	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	3,049
Unencumbered Cash, Ending	\$ 3,049

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Special Parks and Recreation Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 7,045	\$ 10,000	\$ [2,955]
Total Receipts	<u>7,045</u>	<u>\$ 10,000</u>	<u>\$ [2,955]</u>
Expenditures			
Appropriation	<u>7,100</u>	\$ 10,000	\$ 2,900
Total Expenditures	<u>7,100</u>	<u>\$ 10,000</u>	<u>\$ 2,900</u>
Receipts Over [Under] Expenditures	[55]		
Unencumbered Cash, Beginning	<u>95</u>		
Unencumbered Cash, Ending	<u>\$ 40</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Worthless Checks Fund*
Regulatory Basis
For the Year Ended December 31, 2017

Receipts	
Miscellaneous	\$ 520
Total Receipts	<u>520</u>
Expenditures	
Contractual services	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over [Under] Expenditures	520
Unencumbered Cash, Beginning	<u>3,105</u>
Unencumbered Cash, Ending	<u>\$ 3,625</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Diversion Fund*
Regulatory Basis
For the Year Ended December 31, 2017

Receipts	
District court	\$ 14,650
Total Receipts	<u>14,650</u>
Expenditures	
Personal services	3,750
Contractual services	7,841
Commodities	<u>771</u>
Total Expenditures	<u>12,362</u>
Receipts Over [Under] Expenditures	2,288
Unencumbered Cash, Beginning	<u>7,495</u>
Unencumbered Cash, Ending	<u>\$ 9,783</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
911 Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 64,040	\$ 50,000	\$ 14,040
Total Receipts	<u>64,040</u>	<u>50,000</u>	<u>14,040</u>
Expenditures			
Contractual services	37,966	\$ 115,000	\$ 77,034
Commodities	<u>9,650</u>	<u>-</u>	<u>[9,650]</u>
Total Expenditures	<u>47,616</u>	<u>115,000</u>	<u>67,384</u>
Receipts Over [Under] Expenditures	16,424		
Unencumbered Cash, Beginning	<u>221,059</u>		
Unencumbered Cash, Ending	<u>\$ 237,483</u>		

See independent auditor's report on the financial statements.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
BR CA Drug Forfeiture Fund*
Regulatory Basis
For the Year Ended December 31, 2017

Receipts	
Miscellaneous	\$ -
Total Receipts	-
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	358
Unencumbered Cash, Ending	\$ 358

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Federal ACE Fund*
Regulatory Basis
For the Year Ended December 31, 2017

Receipts	
Miscellaneous	\$ -
Total Receipts	-
Expenditures	
Personal services	3,937
Contractual services	59
Commodities	4,031
Total Expenditures	8,027
Receipts Over [Under] Expenditures	[8,027]
Unencumbered Cash, Beginning	9,117
Unencumbered Cash, Ending	\$ 1,090

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Juvenile Justice Prevention Fund*
Regulatory Basis
For the Year Ended December 31, 2017

Receipts	
State appropriation	\$ 23,505
Total Receipts	<u>23,505</u>
Expenditures	
Commodities	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over [Under] Expenditures	23,505
Unencumbered Cash, Beginning	<u>1,348</u>
Unencumbered Cash, Ending	<u>\$ 24,853</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Juvenile Justice Core Fund*
Regulatory Basis
For the Year Ended December 31, 2017

Receipts	
State appropriation	\$ 290,143
Total Receipts	<u>290,143</u>
Expenditures	
Personal services	187,232
Contractual services	29,454
Commodities	14,104
Miscellaneous	<u>64,425</u>
Total Expenditures	<u>295,215</u>
Receipts Over [Under] Expenditures	[5,072]
Unencumbered Cash, Beginning	<u>28,814</u>
Unencumbered Cash, Ending	<u>\$ 23,742</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Federal Match Fund*
Regulatory Basis
For the Year Ended December 31, 2017

Receipts	
Reimbursements	\$ -
Total Receipts	-
Expenditures	
Personal services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	445
Unencumbered Cash, Ending	\$ 445

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Adult Community Corrections Fund*
Regulatory Basis
For the Year Ended December 31, 2017

Receipts	
State appropriation	\$ 236,799
Total Receipts	<u>236,799</u>
Expenditures	
Personal services	158,950
Contractual services	2,210
Commodities	15,180
Miscellaneous	<u>54,601</u>
Total Expenditures	<u>230,941</u>
Receipts Over [Under] Expenditures	5,858
Unencumbered Cash, Beginning	<u>50,580</u>
Unencumbered Cash, Ending	<u>\$ 56,438</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Sheriff's Income Fund*
Regulatory Basis
For the Year Ended December 31, 2017

Receipts	
Miscellaneous	\$ 14,767
Total Receipts	<u>14,767</u>
Expenditures	
Miscellaneous	<u>19,031</u>
Total Expenditures	<u>19,031</u>
Receipts Over [Under] Expenditures	[4,264]
Unencumbered Cash, Beginning	<u>15,155</u>
Unencumbered Cash, Ending	<u>\$ 10,891</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
CC123 Fund*
Regulatory Basis
For the Year Ended December 31, 2017

Receipts	
Miscellaneous	\$ 1,040
Total Receipts	<u>1,040</u>
Expenditures	
Contractual services	<u>680</u>
Total Expenditures	<u>680</u>
Receipts Over [Under] Expenditures	360
Unencumbered Cash, Beginning	<u>460</u>
Unencumbered Cash, Ending	<u>\$ 820</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Bond and Interest Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 128,239	\$ 700,000	\$ [571,761]
Total Receipts	<u>128,239</u>	<u>\$ 700,000</u>	<u>\$ [571,761]</u>
Expenditures			
Debt service:			
Principal	-	\$ 2,050,000	\$ 2,050,000
Interest	-	100,000	100,000
Transfer out	<u>10,750</u>	<u>-</u>	<u>[10,750]</u>
Total Expenditures	<u>10,750</u>	<u>\$ 2,150,000</u>	<u>\$ 2,139,250</u>
Receipts Over [Under] Expenditures	117,489		
Unencumbered Cash, Beginning	<u>262,070</u>		
Unencumbered Cash, Ending	<u>\$ 379,559</u>		

See independent auditor's report on the financial statements.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Services for the Elderly Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 107,715	\$ 106,693	\$ 1,022
Charges to customers	2,845	14,000	[11,155]
Total Receipts	<u>110,560</u>	<u>\$ 120,693</u>	<u>\$ [10,133]</u>
Expenditures			
Personal services	59,465	\$ 66,213	\$ 6,748
Contractual services	25,588	27,680	2,092
Commodities	17,505	19,300	1,795
Capital outlay	1,672	7,500	5,828
Transfers out	6,000	-	[6,000]
Total Expenditures	<u>110,230</u>	<u>\$ 120,693</u>	<u>\$ 10,463</u>
Receipts Over [Under] Expenditures	330		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 330</u>		

See independent auditor's report on the financial statements.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Solid Waste Fund
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Landfill fees	\$ 591,795	\$ 600,000	\$ [8,205]
Miscellaneous	<u>1,033</u>	<u>100,000</u>	<u>[98,967]</u>
Total Receipts	<u>592,828</u>	<u>\$ 700,000</u>	<u>\$ [107,172]</u>
Expenditures			
Personal services	65,646	\$ 62,604	\$ [3,042]
Contractual services	438,719	403,496	[35,223]
Commodities	13,194	27,664	14,470
Capital outlay	<u>-</u>	<u>100,000</u>	<u>100,000</u>
Total Expenditures	<u>517,559</u>	<u>\$ 593,764</u>	<u>\$ 76,205</u>
Receipts Over [Under] Expenditures	75,269		
Unencumbered Cash, Beginning	<u>51,025</u>		
Unencumbered Cash, Ending	<u>\$ 126,294</u>		

See independent auditor's report on the financial statements.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Related Municipal Entity - Extension Council
Regulatory Basis
For the Year Ended December 31, 2017

Receipts	
County appropriations	\$ 94,500
State salary reimbursement	18,476
Education services	4,111
Miscellaneous	<u>284</u>
Total Receipts	<u>117,371</u>
Expenditures	
Personal services	91,797
Contractual services	17,644
Commodities	2,932
Capital outlay	<u>1,696</u>
Total Expenditures	<u>114,069</u>
Receipts Over [Under] Expenditures	3,302
Unencumbered Cash, Beginning	<u>169,816</u>
Unencumbered Cash, Ending	<u>\$ 173,118</u>

SCHEDULE 4

Brown County, Kansas
Summary of Receipts and Disbursements - Actual
Agency Funds
Regulatory Basis
For the Year Ended December 31, 2017

	Restated Beginning <u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending <u>Cash Balance</u>
Other Funds:				
Taxation and Clearing Accounts	\$ 126,960	\$ 5,004,379	\$ 4,966,207	\$ 165,132
Inmate Account	31,135	25,019	26,573	29,581
Micro Loan Account	88,921	422	-	89,343
District Court	37,010	352,224	357,541	31,693
Law Library	48,951	9,142	470	57,623
Community Corrections	21,363	31,983	28,111	25,235
Special MVT	25,652	88,018	86,415	27,255
Other Clearing Accounts	<u>11,992,194</u>	<u>27,548,672</u>	<u>26,708,333</u>	<u>12,832,533</u>
Total Agency Funds	<u>\$ 12,372,186</u>	<u>\$ 33,059,859</u>	<u>\$ 32,173,650</u>	<u>\$ 13,258,395</u>

See independent auditor's report on the financial statements.