

MITCHELL COUNTY, KANSAS

DECEMBER 31, 2017

MITCHELL COUNTY, KANSAS

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## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Mitchell County, Kansas  
Beloit, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Mitchell 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 Statement

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

### Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and KMAAG. Those standards require that 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 the 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 the accounting policies used and the reasonableness of significant 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 on the basis of the financial reporting provisions permitted in KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

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

#### Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph 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 permitted in KMAAG, described in Note 1.

#### Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2017 fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the schedule of receipts and disbursements - Agency Funds – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for the purposes of additional analysis and are not a required part of the 2017 basic financial statement; however they are required to be presented under the provisions in KMAAG. 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 2017 basic financial statement. The 2017 information has been 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 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.



The 2016 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the 2016 basic financial statement upon which we rendered an unmodified opinion dated July 14, 2017. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link <http://admin.ks.gov/offices/chief-financial-officer/municipal-service>. Such 2016 comparative information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas  
August 10, 2018

## MITCHELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS  
For Year Ended December 31, 2017

Page 1 of 3

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 1,782,915	\$ 4,123,670	\$ 3,909,585	\$ 1,997,000	\$ 18,949	\$ 2,015,949
Special Purpose Funds						
Road and Bridge	110,236	3,076,827	3,031,604	155,459	-	155,459
Special Bridge	28,266	208,715	151,974	85,007	-	85,007
Noxious Weed	22,440	321,296	296,934	46,802	-	46,802
Noxious Weed Capital Outlay	87,867	47,275	1,700	133,442	-	133,442
Ambulance Service	116,002	1,392,713	1,310,525	198,190	4,537	202,727
Ambulance Special Equipment	250,505	50,000	-	300,505	-	300,505
Conservation	1,320	24,910	25,000	1,230	-	1,230
Services for Elderly	6,622	124,671	124,266	7,027	-	7,027
Hospital Maintenance	8,786	166,233	165,592	9,427	-	9,427
Fair Building	1,520	25,899	26,000	1,419	-	1,419
County Health	132,344	785,088	836,544	80,888	3,792	84,680
County Health Capital Outlay	166,231	30,000	-	196,231	-	196,231
Mental Health	-	47,509	47,509	-	-	-
Mental Retardation	-	52,159	52,159	-	-	-
Election Expense	17,230	33,253	43,839	6,644	-	6,644
Employee Benefits	71,951	46,101	59,250	58,802	775	59,577
Historical Museum	3,121	58,180	58,000	3,301	-	3,301
Special Reappraisal	27,184	313,887	305,013	36,058	357	36,415
Special Reappraisal Equipment	89,275	20,000	-	109,275	-	109,275
Alcohol Treatment	-	12,907	12,907	-	-	-
911	1,514	-	-	1,514	-	1,514
Emergency 911	46,588	114	37,200	9,502	-	9,502
Mitchell 911	38,241	58,235	70,743	25,733	-	25,733
Courthouse Technology	74,056	-	28,717	45,339	-	45,339

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

## MITCHELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS  
For Year Ended December 31, 2017

Page 2 of 3

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (continued)						
Courthouse Renovation	\$ 100,000	\$ 200,000	\$ 73,263	\$ 226,737	\$ -	\$ 226,737
Election Technology	56,380	28,000	46,037	38,343	-	38,343
Transient Guest Tax	-	13,214	13,214	-	-	-
Special Highway Improvement	597,992	426,036	10,339	1,013,689	-	1,013,689
Special Equipment and Machinery	581,678	200,000	-	781,678	-	781,678
Special Road and Bridge	767,609	286,689	-	1,054,298	-	1,054,298
Ambulance Capital Outlay	9,374	5,000	-	14,374	-	14,374
Rescue Squad Capital Outlay	73,335	28,622	81,957	20,000	-	20,000
Crime Victims Restitution	13,075	260	-	13,335	-	13,335
Treasurer and Register of Deeds Office	21,232	-	-	21,232	-	21,232
Special Motor Vehicle	103,665	2,821,348	2,837,487	87,526	-	87,526
Concealed Weapon Permit	11,298	683	-	11,981	-	11,981
Registered Offender	13,680	1,560	-	15,240	-	15,240
Drug Seizure	689	16,225	552	16,362	-	16,362
County Clerk Technology	3,301	1,826	659	4,468	-	4,468
Register of Deeds Technology	77,403	7,304	-	84,707	-	84,707
County Treasurer Technology	4,108	1,826	-	5,934	-	5,934
Prosecuting Attorney Training	4,295	859	370	4,784	-	4,784
Bond and Interest Fund						
Public Building Commission - Bond and Interest	-	1,158,271	1,158,271	-	-	-
Business Fund						
Solid Waste	232,952	234,704	409,556	58,100	5,806	63,906
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 5,756,280</u>	<u>\$ 16,452,069</u>	<u>\$ 15,226,766</u>	<u>\$ 6,981,583</u>	<u>\$ 34,216</u>	<u>\$ 7,015,799</u>

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



## MITCHELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -  
REGULATORY BASIS

For Year Ended December 31, 2017

Page 3 of 3

## COMPOSITION OF CASH

Checking accounts	\$ 182,283
Money Market accounts	15,579,060
Certificates of deposit	2,024,755
Cash and cash items	<u>315,609</u>

18,101,707

## Other accounts

Sheriff - Checking	-
Sheriff - Carol Fleming Reward - Savings	8,616
Jail Commissary - Checking	22,033
District Court - Checking	6,679
District Court - Cash on hand	20
District Court Law Library - Checking	869
Motor Vehicle Special - Checking	87,526
ACH Deposit - MMA	<u>-</u>

125,743

## TOTAL CASH

18,227,450

## AGENCY FUNDS PER SCHEDULE 3

(11,211,651)

## TOTAL FINANCIAL REPORTING ENTITY

\$ 7,015,799

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

## MITCHELL COUNTY, KANSAS

## NOTES TO THE FINANCIAL STATEMENT

December 31, 2017

## NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Mitchell County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls and its related municipal entity, the Mitchell County Public Building Commission, but does not include the related municipal entity, the Mitchell County Hospital.

Mitchell County Public Building Commission

The Mitchell County Public Building Commission (MCPBC) was established to benefit the County and other Kansas governmental entities and is governed by a separate seven-member board, appointed by the Mitchell County Board of County Commissioners. The MCPBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by any Kansas governmental entity. The MCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the MCPBC lease. The MCPBC has no power to levy taxes, and revenue bonds issued by the MCPBC are not included in any legal debt limitations of the operating governmental entity. The MCPBC does not issue a separate financial statement, as it has only one fund that is reflected in this financial statement.

Mitchell County Hospital

The Mitchell County Hospital Board operates the Mitchell County Hospital (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Fund 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.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds were utilized in recording the financial activities of the County for the year of 2017:

General Fund – used to account for all unrestricted 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 revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest Fund – used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Business Fund – funds financed in whole or in part by fees charged to users for the goods or services.

Agency Funds – used to account for assets held by a governmental unit as an agent for individuals, private organizations, other governmental units, and/or other funds.

#### Regulatory Basis of Accounting and Departures from Generally Accepted Accounting Principles

The regulatory basis of accounting as prescribed in the Kansas Municipal Audit and Accounting Guide (KMAAG) 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 reporting the changes in unencumbered cash and investments of a fund resulting from the 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 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.

#### 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 Fund, and Business Fund. Although directory rather than mandatory, 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 1.
2. Publication in the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

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. No budgets were amended for the year ended December 31, 2017.

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.

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 Agency Funds and certain Special Purpose Funds.

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.

#### Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. Only one-half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the county funds after January 1 and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

#### Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

#### Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

K.S.A. 12-1675, authorizes the County to invest monies in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the United States government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years, and the Kansas Municipal Investment Pool.

#### Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid 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.

#### NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

##### Compliance with Kansas Statutes

Management was not aware of any material statutory violations.

### NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. The statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located 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 Federal Deposit Insurance Corporation (FDIC) coverage.

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 (KMIP). The County has no investment policy that would further limit its investment choices.

#### Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

#### 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 FDIC 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 or deposit guaranty bonds coverage. All deposits were secured at December 31, 2017.

At December 31, 2017, the County's carrying amount of deposits was \$17,911,821 and the bank balance was \$18,726,453. The bank balance was held by four banks. Of the bank balance, \$2,301,905 is covered by FDIC insurance and \$16,424,548 was collateralized with securities held by the pledging financial institutions' agents in the County's name. At December 31, 2017, \$1,140,152 of the FDIC insurance coverage was through the Certificate of Deposit Account Registry Service.

#### 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 limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County is allowed to invest in funds in U.S. obligations, KMIP, and temporary notes of the County. At year end, the County had no such investments.

#### Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. 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. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area and monies in KMIP are diverse according to the policies of the investment pool.

## NOTE 4—LEASES

Mitchell County Hospital

The County receives rental payments from the Mitchell County Hospital for the repayment of revenue bonds, which were used for hospital improvements. During the year ended December 31, 2017, the County received rental payments in the amount of \$1,158,271.

Future minimum rentals receivable on the lease in the aggregate and for each of the next five years are as follows:

<u>Year</u>	<u>Rentals</u>
2018	\$ 1,067,979
2019	1,012,500
2020	944,125
2021	948,825
2022	945,875
Thereafter	<u>5,584,725</u>
	<u><u>\$ 10,504,029</u></u>

## NOTE 5—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following issues:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
Revenue bonds				
Mitchell County Public Building Commission				
Series 2009 Refunding Hospital Improvement	3.00%-4.60%	04/15/09	\$ 6,345,000	03/01/18
Series 2014 Refunding Hospital Improvement	2.00%-3.75%	05/31/14	6,015,000	03/01/29
Series 2016 Refunding Hospital Improvement	3.00%	08/01/16	3,815,000	03/01/29
Capital leases				
Portable radio system	1.98%	03/12/13	48,591	01/11/18
2 Sheriff patrol vehicles	1.94%	05/22/15	69,735	02/15/18
Track loader	1.94%	07/28/15	230,173	01/05/18
1 Sheriff patrol vehicle	1.89%	09/28/16	37,641	02/10/19
1 Sheriff patrol vehicle	2.69%	06/05/17	29,736	06/05/20
Election equipment	0.00%	07/13/17	75,960	07/13/19

All equipment and building improvements under capital leases have been pledged to secure the payment of those leases.



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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bonds					
Mitchell County Public Building					
Commission					
Series 2009 Refunding					
Hospital Improvement	\$ 560,000	\$ -	\$ 275,000	\$ 285,000	\$ 188,071
Series 2014 Refunding					
Hospital Improvement	5,175,000	-	440,000	4,735,000	140,750
Series 2016 Refunding					
Hospital Improvement	3,815,000	-	-	3,815,000	114,450
Total Revenue Bonds	9,550,000	-	715,000	8,835,000	443,271
Capital Leases					
Portable radio system	19,945	-	9,874	10,071	396
2 Sheriff patrol vehicles	46,699	-	23,124	23,575	908
Track loader	153,268	-	75,894	77,374	2,982
1 Sheriff patrol vehicle	25,029	-	12,396	12,633	477
1 Sheriff patrol vehicle	-	29,736	-	29,736	-
Election equipment	-	75,960	25,320	50,640	-
Total Capital Leases	244,941	105,696	146,608	204,029	4,763
Total Debt	\$ 9,794,941	\$ 105,696	\$ 861,608	\$ 9,039,029	\$ 448,034

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

Revenue Bonds	Principal	Interest
2018	\$ 730,000	\$ 337,979
2019	780,000	232,500
2020	730,000	214,125
2021	755,000	193,825
2022	775,000	170,875
2023-2027	4,005,000	494,319
2028-2029	1,060,000	25,406
	<u>\$ 8,835,000</u>	<u>\$ 1,669,029</u>

Capital Leases	Principal	Interest
2018	\$ 145,991	\$ 2,958
2019	47,863	781
2020	10,174	274
2021	1	-
	<u>\$ 204,029</u>	<u>\$ 4,013</u>

#### NOTE 6—CONDUIT DEBT OBLIGATIONS

The County is authorized to issue Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the facilities transfers to the private-sector entity served by the bond issuance. The County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County in the accompanying financial statement.

Outstanding Industrial Revenue Bonds at December 31, 2017, included the following:

Entity	Issue Date	Maturity Date	Amount
AGCO Corporation	12/18/14	12/31/24	<u>\$ 16,600,000</u>

#### NOTE 7—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 Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and supplementary information. KPERS' financial statements are included in the Comprehensive Annual Financial Report, which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

##### Contributions

K.S.A. 74-4919 and K.S.A. 79-49,210 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 establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or 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.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3, be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.46% for the year ended December 31, 2017. Contributions to the pension plan from the County for KPERS were \$319,630 for the year ended December 31, 2017.

#### Net Pension Liability

At December 31, 2017, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$3,079,503. The net pension liability was measured as of June 30, 2017, and the total pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and non-employer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under KMAAG does not recognize long-term debt, this liability is not reported in the financial statement.

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

#### NOTE 8—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section (IRC) 457. The Plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is payable to employees upon termination, retirement, death, or unforeseeable emergency.

#### NOTE 9—OTHER LONG-TERM LIABILITIES

##### Compensated Absences

All employees of the County, except temporary employees accumulate vacation leave at varying rates depending on their years of service and their position. An employee can carry over to the new year varying amounts of accumulated vacation leave. Employees are paid for accumulated vacation leave upon termination or retirement, up to a maximum of 30 days.

All employees of the County, except temporary employees accumulate sick leave at one day per month. There is no limit on the amount of sick leave, which can be accumulated. This time can be used only for illnesses and is not paid out to employees when they leave or retire.

The costs of accumulated vacation leave are not recorded in the financial statement at the time the benefits are earned by the employee. The estimated liability for accumulated vacation leave as of December 31, 2017, is \$232,185.

#### NOTE 10—INTERFUND TRANSFERS

Interfund transfers for the County during 2017 were as follows:

From Fund	To Fund	Authority	Amount
Special Motor Vehicle	General	K.S.A. 8-145	\$ 75,633
General	Road and Bridge	K.S.A. 12-196	120,000
General	Courthouse Renovation	K.S.A. 19-120	200,000
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	300,000
Road and Bridge	Special Equipment and Machinery	K.S.A. 68-141g	200,000
Road and Bridge	Special Road and Bridge	K.S.A. 19-120	275,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	47,000
Ambulance Service	Ambulance Special Equipment	K.S.A. 12-110d	50,000
Ambulance Service	Ambulance Capital Outlay	K.S.A. 19-119	5,000
Ambulance Service	Rescue Squad Capital Outlay	K.S.A. 19-119	21,822
County Health	County Health Capital Outlay	K.S.A. 65-204	30,000
Election Expense	Election Technology	K.S.A. 19-119	28,000
Special Reappraisal	Special Reappraisal Equipment	K.S.A. 19-119	20,000

#### NOTE 11—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 has been unable to obtain general and workers' compensation insurance at a cost it considered economically justifiable. For this reason the County joined together with other Counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk-pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provide that they will be self-sustaining through member premiums, and KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

The County continues to carry commercial insurance for all other risks of loss, including various property and liability coverage as well as health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years and there were no significant reductions in coverage during the past fiscal year.

#### NOTE 12—COMMITMENTS AND CONTINGENCIES

##### Grant Program Involvement

The County participates in various federal or state grant programs from year to year. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement that may arise as a result, of audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

Litigation

The County may be subject to various legal actions, pending or in process, for tax appeals, property damage, or other claims. Any estimate of the ultimate outcome and liability that might result from these matters cannot be reasonably determined.

Property Tax Refund

On May 12, 2014, the County signed an agreement to refund property taxes that were overpaid by a taxpayer for previous years. The refund in the amount of \$231,029 is to be repaid over a ten-year period. Total payments for the year ended December 31, 2017, were \$23,103. The remaining balance as of December 31, 2017, is \$138,617.

Neighborhood Revitalization

The County has a Neighborhood Revitalization Plan in effect. The tax rebate is based on the increase of appraised value as a result of improvements made. For the year ended December 31, 2017, the County's share of the tax rebates totaled \$413,587.

**NOTE 13—SUBSEQUENT EVENTS**

In April 2018, the County entered into a capital lease agreement in the amount of \$172,155 with Guaranty State Bank to purchase a new ambulance at an interest rate of 3.405%, with payments over five years.

## MITCHELL COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2017

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 4,553,690	\$ -	\$ 4,553,690	\$ 3,909,585	\$ (644,105)
Special Purpose Funds					
Road and Bridge	3,032,380	83,496	3,115,876	3,031,604	(84,272)
Special Bridge	160,000	50,000	210,000	151,974	(58,026)
Noxious Weed	347,330	-	347,330	296,934	(50,396)
Noxious Weed Capital Outlay	77,372	-	77,372	1,700	(75,672)
Ambulance Service	1,406,274	-	1,406,274	1,310,525	(95,749)
Ambulance Special Equipment	145,852	-	145,852	-	(145,852)
Conservation	25,000	-	25,000	25,000	-
Services for Elderly	124,266	-	124,266	124,266	-
Hospital Maintenance	165,592	-	165,592	165,592	-
Fair Building	26,000	-	26,000	26,000	-
County Health	871,320	-	871,320	836,544	(34,776)
County Health Capital Outlay	86,231	-	86,231	-	(86,231)
Mental Health	46,335	-	46,335	47,509	1,174 *
Mental Retardation	50,992	-	50,992	52,159	1,167 *
Election Expense	44,500	-	44,500	43,839	(661)
Employee Benefits	64,369	46,101	110,470	59,250	(51,220)
Historical Museum	58,000	-	58,000	58,000	-
Special Reappraisal	323,924	-	323,924	305,013	(18,911)
Special Reappraisal Equipment	64,775	-	64,775	-	(64,775)
Alcohol Treatment	16,528	-	16,528	12,907	(3,621)
911	1,687	-	1,687	-	(1,687)
Emergency 911	70,375	-	70,375	37,200	(33,175)
Mitchell 911	77,673	-	77,673	70,743	(6,930)
Courthouse Technology	24,056	-	24,056	28,717	4,661
Courthouse Renovation	400,000	-	400,000	73,263	(326,737)
Election Technology	48,248	-	48,248	46,037	(2,211)
Transient Guest Tax	28,000	-	28,000	13,214	(14,786)
Business Type Fund					
Solid Waste	832,676	-	832,676	409,556	(423,120)

\* Not subject to budget law limitations.



## MITCHELL COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-1  
 Page 1 of 4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes	\$ 3,644,445	\$ 3,851,804	\$ 3,625,546	\$ 226,258
Licenses and fees	119,741	94,498	69,000	25,498
Use of money	23,607	29,840	17,000	12,840
Grants	42,599	48,208	-	48,208
Other	5,233	23,687	-	23,687
Transfers in	475,966	75,633	115,576	(39,943)
TOTAL RECEIPTS	<u>4,311,591</u>	<u>4,123,670</u>	<u>\$ 3,827,122</u>	<u>\$ 296,548</u>
EXPENDITURES				
County Commission	145,292	150,433	\$ 127,206	\$ 23,227
County Clerk	218,323	217,187	235,621	(18,434)
County Treasurer	270,844	261,931	456,658	(194,727)
County Attorney	281,528	285,570	296,251	(10,681)
Register of Deeds	118,610	120,841	175,698	(54,857)
Sheriff	1,499,999	1,460,438	1,869,360	(408,922)
Clerk of District Court	107,187	112,799	114,750	(1,951)
Information technology	-	30,279	-	30,279
Courthouse (general expenses)	352,234	282,813	438,131	(155,318)
Dispatcher	392,900	368,382	433,715	(65,333)
Emergency management	96,645	71,351	107,666	(36,315)
GIS	69,126	75,348	80,995	(5,647)
Appropriations	58,519	76,737	72,639	4,098
Transfers out	270,000	320,000	120,000	200,000
Other	48,477	75,476	25,000	50,476
TOTAL EXPENDITURES	<u>3,929,684</u>	<u>3,909,585</u>	<u>\$ 4,553,690</u>	<u>\$ (644,105)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	381,907	214,085		
UNENCUMBERED CASH, BEGINNING	<u>1,401,008</u>	<u>1,782,915</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,782,915</u>	<u>\$ 1,997,000</u>		

## MITCHELL COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-1  
 Page 2 of 4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>TAXES</b>				
Ad valorem property tax	\$ 2,667,205	\$ 2,945,700	\$ 2,914,524	\$ 31,176
Delinquent tax	61,745	22,291	-	22,291
Interest and charges on delinquent taxes	15,290	30,441	20,000	10,441
Motor vehicle tax	332,713	296,318	292,632	3,686
Commercial vehicle fees	33,631	30,214	28,964	1,250
Recreational vehicle tax	4,677	4,449	3,739	710
16/20M vehicle tax	40,334	38,091	15,687	22,404
Watercraft tax	-	3,428	3,351	77
County-wide sales tax	595,321	588,086	500,000	88,086
Intangible tax	27,825	27,149	23,522	3,627
Neighborhood revitalization	(134,296)	(134,363)	(176,873)	42,510
<b>TOTAL TAXES</b>	<b>3,644,445</b>	<b>3,851,804</b>	<b>3,625,546</b>	<b>226,258</b>
<b>LICENSES AND FEES</b>				
Mortgage registration fees	50,916	36,270	36,000	270
Officers' fees	64,498	53,902	30,000	23,902
Diversion fees	4,327	4,326	3,000	1,326
<b>TOTAL LICENSES AND FEES</b>	<b>119,741</b>	<b>94,498</b>	<b>69,000</b>	<b>25,498</b>
<b>USE OF MONEY</b>				
Interest on investments	23,607	29,840	17,000	12,840
<b>GRANTS</b>	<b>42,599</b>	<b>48,208</b>	<b>-</b>	<b>48,208</b>
<b>OTHER</b>	<b>5,233</b>	<b>23,687</b>	<b>-</b>	<b>23,687</b>
<b>TRANSFERS IN</b>				
Transfer from:				
Special Motor Vehicle Fund	75,966	75,633	72,000	3,633
Employee Benefits Fund	400,000	-	43,576	(43,576)
<b>TOTAL TRANSFERS IN</b>	<b>475,966</b>	<b>75,633</b>	<b>115,576</b>	<b>(39,943)</b>
<b>TOTAL RECEIPTS</b>	<b>\$ 4,311,591</b>	<b>\$ 4,123,670</b>	<b>\$ 3,827,122</b>	<b>\$ 296,548</b>

## MITCHELL COUNTY, KANSAS

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2017  
(With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-1  
Page 3 of 4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COUNTY COMMISSION				
Personal services	\$ 66,240	\$ 67,565	\$ 67,565	\$ -
Contractual services	18,647	17,966	10,000	7,966
Employee benefits	60,405	64,902	49,641	15,261
TOTAL COUNTY COMMISSION	145,292	150,433	127,206	23,227
COUNTY CLERK				
Personal services	135,047	129,190	141,673	(12,483)
Contractual services	9,195	14,909	9,450	5,459
Commodities	1,901	6,410	5,000	1,410
Capital outlay	-	-	2,500	(2,500)
Employee benefits	72,180	66,678	76,998	(10,320)
TOTAL COUNTY CLERK	218,323	217,187	235,621	(18,434)
COUNTY TREASURER				
Personal services	156,529	154,756	206,958	(52,202)
Contractual services	9,600	7,797	10,000	(2,203)
Commodities	4,292	3,547	8,000	(4,453)
Capital outlay	-	-	70,000	(70,000)
Employee benefits	100,423	95,831	161,700	(65,869)
TOTAL COUNTY TREASURER	270,844	261,931	456,658	(194,727)
COUNTY ATTORNEY				
Personal services	167,448	173,823	168,841	4,982
Contractual services	30,155	25,548	28,000	(2,452)
Commodities	6,092	3,944	15,000	(11,056)
Employee benefits	77,833	82,255	84,410	(2,155)
TOTAL COUNTY ATTORNEY	281,528	285,570	296,251	(10,681)
REGISTER OF DEEDS				
Personal services	61,085	62,281	73,289	(11,008)
Contractual services	5,882	5,001	31,240	(26,239)
Commodities	4,238	4,926	8,390	(3,464)
Capital outlay	1,849	-	10,000	(10,000)
Employee benefits	45,556	48,633	52,779	(4,146)
TOTAL REGISTER OF DEEDS	118,610	120,841	175,698	(54,857)
SHERIFF				
Personal services	806,812	791,756	848,530	(56,774)
Contractual services	154,785	172,694	154,554	18,140
Commodities	210,566	215,618	351,014	(135,396)
Capital outlay	101,047	113,056	159,443	(46,387)
Employee benefits	447,706	467,031	523,849	(56,818)
Reimbursements	(220,917)	(299,717)	(168,030)	(131,687)
TOTAL SHERIFF	1,499,999	1,460,438	1,869,360	(408,922)
CLERK OF DISTRICT COURT				
Contractual services	113,828	115,520	107,950	7,570
Commodities	6,145	3,322	5,650	(2,328)
Capital outlay	-	1,967	9,150	(7,183)
Reimbursements	(12,786)	(8,010)	(8,000)	(10)
TOTAL CLERK OF DISTRICT COURT	107,187	112,799	114,750	(1,951)
INFORMATION TECHNOLOGY				
Personal services	-	28,127	-	28,127
Contractual services	-	-	-	-
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Employee benefits	-	2,152	-	2,152
TOTAL INFORMATION TECHNOLOGY	-	30,279	-	30,279

## MITCHELL COUNTY, KANSAS

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2017  
(With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-1  
Page 4 of 4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COURTHOUSE (GENERAL EXPENSES)				
Personal services	\$ 74,882	\$ 67,788	\$ 75,178	\$ (7,390)
Contractual services	215,547	160,067	165,400	(5,333)
Commodities	27,865	22,136	40,000	(17,864)
Employee benefits	34,467	29,322	57,553	(28,231)
Capital outlay	(4,027)	-	100,000	(100,000)
Planning board	3,500	3,500	-	3,500
TOTAL COURTHOUSE (GENERAL EXPENSES)	352,234	282,813	438,131	(155,318)
DISPATCHER				
Personal services	216,950	214,270	217,969	(3,699)
Contractual services	50,389	58,212	62,400	(4,188)
Commodities	9,615	12,395	10,700	1,695
Capital outlay	15,616	6,299	22,300	(16,001)
Employee benefits	103,735	99,199	121,646	(22,447)
Reimbursements	(3,405)	(21,993)	(1,300)	(20,693)
TOTAL DISPATCHER	392,900	368,382	433,715	(65,333)
EMERGENCY MANAGEMENT				
Personal services	38,160	38,923	45,853	(6,930)
Contractual services	3,332	4,519	13,800	(9,281)
Commodities	32,958	5,141	2,500	2,641
Capital outlay	-	-	9,500	(9,500)
Employee benefits	22,197	23,311	36,013	(12,702)
Reimbursements	(2)	(543)	-	(543)
TOTAL EMERGENCY MANAGEMENT	96,645	71,351	107,666	(36,315)
GIS				
Personal services	39,775	40,571	42,230	(1,659)
Contractual services	1,830	3,425	6,515	(3,090)
Commodities	882	3,367	750	2,617
Capital outlay	-	-	-	-
Employee benefits	27,884	29,693	31,500	(1,807)
Reimbursements	(1,245)	(1,708)	-	(1,708)
TOTAL GIS	69,126	75,348	80,995	(5,647)
APPROPRIATIONS				
Juvenile Detention	3,560	7,008	10,000	(2,992)
CASA	12,000	12,000	12,000	-
Senior Care Act	5,959	11,270	4,180	7,090
Area Agency on Aging - Health Insurance	-	7,000	7,000	-
Economic Development	37,000	39,459	39,459	-
TOTAL APPROPRIATIONS	58,519	76,737	72,639	4,098
TRANSFERS OUT				
Transfer to:				
Road and Bridge Fund - Sales tax	120,000	120,000	120,000	-
Courthouse Technology Fund	50,000	-	-	-
Courthouse Renovation Fund	100,000	200,000	-	200,000
TOTAL TRANSFERS OUT	270,000	320,000	120,000	200,000
OTHER				
Farmway Coop, Inc. - repayment	23,103	23,103	25,000	(1,897)
Grant expenditures	25,374	52,373	-	52,373
TOTAL OTHER	48,477	75,476	25,000	50,476
TOTAL EXPENDITURES	\$ 3,929,684	\$ 3,909,585	\$ 4,553,690	\$ (644,105)

## MITCHELL COUNTY, KANSAS

ROAD AND BRIDGE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 1,912,432	\$ 2,211,698	\$ 2,188,304	\$ 23,394
Delinquent tax	40,507	15,218	-	15,218
Motor vehicle tax	201,202	203,708	209,871	(6,163)
Commercial vehicle fees	20,212	21,163	20,772	391
Recreational vehicle tax	2,824	3,086	2,682	404
16/20M vehicle tax	25,156	22,814	11,250	11,564
Watercraft tax	-	2,458	2,403	55
Neighborhood revitalization	(126,542)	(132,439)	(128,838)	(3,601)
Special City County Highway tax	383,264	393,334	421,733	(28,399)
In lieu of taxes - United States government	64,098	65,526	60,000	5,526
Reimbursements	79,337	143,496	60,000	83,496
Miscellaneous	490	6,765	-	6,765
Transfer from General Fund - sales tax	120,000	120,000	120,000	-
TOTAL RECEIPTS	<u>2,722,980</u>	<u>3,076,827</u>	<u>\$ 2,968,177</u>	<u>\$ 108,650</u>
EXPENDITURES				
Personal services	664,170	642,916	\$ 752,197	\$ (109,281)
Contractual services	109,098	120,916	152,000	(31,084)
Commodities	836,585	936,335	1,459,504	(523,169)
Capital outlay	125,000	159,649	225,000	(65,351)
Employee benefits	371,276	396,788	418,679	(21,891)
Transfer to:				
Special Road and Bridge Fund	505,000	275,000	-	275,000
Special Highway Improvement Fund	-	300,000	-	300,000
Special Equipment and Machinery Fund	225,000	200,000	25,000	175,000
TOTAL EXPENDITURES	<u>2,836,129</u>	<u>3,031,604</u>	<u>3,032,380</u>	<u>(776)</u>
Adjustments for qualifying budget credits	<u>-</u>	<u>-</u>	<u>83,496</u>	<u>(83,496)</u>
TOTAL FOR COMPARISON	<u>2,836,129</u>	<u>3,031,604</u>	<u>\$ 3,115,876</u>	<u>\$ (84,272)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(113,149)	45,223		
UNENCUMBERED CASH, BEGINNING	<u>223,385</u>	<u>110,236</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 110,236</u>	<u>\$ 155,459</u>		

## MITCHELL COUNTY, KANSAS

SPECIAL BRIDGE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2017

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

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 119,264	\$ 149,034	\$ 147,411	\$ 1,623
Delinquent tax	2,240	991	-	991
Motor vehicle tax	15,314	13,856	13,085	771
Commercial vehicle fees	1,697	1,386	1,295	91
Recreational vehicle tax	221	206	167	39
16/20M vehicle tax	964	2,013	701	1,312
Watercraft tax	-	153	150	3
Neighborhood revitalization	(7,890)	(8,924)	(8,738)	(186)
Reimbursements	120,153	50,000	-	50,000
TOTAL RECEIPTS	251,963	208,715	\$ 154,071	\$ 54,644
EXPENDITURES				
Construction and reconstruction	257,922	151,974	\$ 160,000	\$ (8,026)
Adjustment for qualifying budget credits	-	-	50,000	(50,000)
TOTAL FOR COMPARISON	257,922	151,974	\$ 210,000	\$ (58,026)
RECEIPTS OVER (UNDER) EXPENDITURES	(5,959)	56,741		
UNENCUMBERED CASH, BEGINNING	34,225	28,266		
UNENCUMBERED CASH, ENDING	\$ 28,266	\$ 85,007		



## MITCHELL COUNTY, KANSAS

NOXIOUS WEED FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For Year Ended December 31, 2017

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

Schedule 2-4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 96,884	\$ 200,366	\$ 198,240	\$ 2,126
Delinquent tax	2,850	887	-	887
Motor vehicle tax	12,584	10,889	10,636	253
Commercial vehicle fees	1,273	1,105	1,053	52
Recreational vehicle tax	177	163	136	27
16/20M vehicle tax	1,518	1,443	570	873
Watercraft tax	-	125	122	3
Neighborhood revitalization	(6,433)	(11,998)	(13,427)	1,429
Reimbursements and chemical sales	109,890	118,316	150,000	(31,684)
TOTAL RECEIPTS	218,743	321,296	<u>\$ 347,330</u>	<u>\$ (26,034)</u>
EXPENDITURES				
Personal services	59,239	58,747	\$ 76,399	\$ (17,652)
Contractual services	7,616	7,222	13,225	(6,003)
Commodities	128,980	158,459	210,000	(51,541)
Capital outlay	-	-	10,000	(10,000)
Employee benefits	24,628	25,506	37,706	(12,200)
Transfer to Noxious Weed Capital Outlay Fund	10,000	47,000	-	47,000
TOTAL EXPENDITURES	230,463	296,934	<u>\$ 347,330</u>	<u>\$ (50,396)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(11,720)	24,362		
UNENCUMBERED CASH, BEGINNING	34,160	22,440		
UNENCUMBERED CASH, ENDING	<u>\$ 22,440</u>	<u>\$ 46,802</u>		

## MITCHELL COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from Noxious Weed Fund	\$ 10,000	\$ 47,000	\$ -	\$ 47,000
Miscellaneous	-	275	-	275
TOTAL RECEIPTS	10,000	47,275	<u>-</u>	<u>47,275</u>
EXPENDITURES				
Capital outlay	505	1,700	<u>77,372</u>	<u>(75,672)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	9,495	45,575		
UNENCUMBERED CASH, BEGINNING	78,372	87,867		
UNENCUMBERED CASH, ENDING	<u>\$ 87,867</u>	<u>\$ 133,442</u>		

## MITCHELL COUNTY, KANSAS

AMBULANCE SERVICE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2017

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

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 1,067,694	\$ 1,006,015	\$ 995,378	\$ 10,637
Delinquent tax	16,618	7,787	-	7,787
Motor vehicle tax	91,350	110,013	117,099	(7,086)
Commercial vehicle fees	9,465	11,599	11,590	9
Recreational vehicle tax	1,293	1,678	1,496	182
16/20M vehicle tax	9,694	10,862	6,277	4,585
Watercraft tax	-	1,372	1,341	31
Neighborhood revitalization	(70,427)	(60,241)	(62,385)	2,144
Ambulance runs and reimbursements	256,828	265,691	250,000	15,691
Grant proceeds	-	19,042	-	19,042
Other	-	18,895	-	18,895
TOTAL RECEIPTS	<u>1,382,515</u>	<u>1,392,713</u>	<u>\$ 1,320,796</u>	<u>\$ 71,917</u>
EXPENDITURES				
Personal services	632,649	645,040	\$ 650,787	\$ (5,747)
Contractual services	75,279	95,232	90,000	5,232
Commodities	59,665	145,512	92,000	53,512
Capital outlay	13,605	-	50,000	(50,000)
Employee benefits	341,919	335,407	426,747	(91,340)
Transfer to:				
Ambulance Special Equipment Fund	205,000	50,000	50,000	-
Ambulance Capital Outlay Fund	5,000	5,000	-	5,000
Rescue Squad				
Salaries	3,760	4,580	12,240	(7,660)
Contractual	611	5,617	2,000	3,617
Commodities	2,748	2,315	5,000	(2,685)
Capital outlay	-	-	-	-
Water rescue team	300	-	7,500	(7,500)
Transfer to Rescue Squad Capital Outlay Fund	14,000	21,822	20,000	1,822
TOTAL EXPENDITURES	<u>1,354,536</u>	<u>1,310,525</u>	<u>\$ 1,406,274</u>	<u>\$ (95,749)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	27,979	82,188		
UNENCUMBERED CASH, BEGINNING	<u>88,023</u>	<u>116,002</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 116,002</u>	<u>\$ 198,190</u>		

## MITCHELL COUNTY, KANSAS

AMBULANCE SPECIAL EQUIPMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from Ambulance Service Fund	\$ 205,000	\$ 50,000	<u>\$ 50,000</u>	<u>\$ -</u>
EXPENDITURES				
Capital outlay	<u>33,860</u>	<u>-</u>	<u>\$ 145,852</u>	<u>\$ (145,852)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	171,140	50,000		
UNENCUMBERED CASH, BEGINNING	<u>79,365</u>	<u>250,505</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 250,505</u>	<u>\$ 300,505</u>		

## MITCHELL COUNTY, KANSAS

CONSERVATION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2017

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

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 22,975	\$ 23,107	\$ 22,825	\$ 282
Delinquent tax	483	179	-	179
Motor vehicle tax	2,305	2,425	2,521	(96)
Commercial vehicle fees	232	253	250	3
Recreational vehicle tax	32	37	32	5
16/20M vehicle tax	283	263	135	128
Watercraft tax	-	30	29	1
Neighborhood revitalization	(1,519)	(1,384)	(1,353)	(31)
TOTAL RECEIPTS	24,791	24,910	<u>\$ 24,439</u>	<u>\$ 471</u>
EXPENDITURES				
Appropriations	<u>25,000</u>	<u>25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(209)	(90)		
UNENCUMBERED CASH, BEGINNING	<u>1,529</u>	<u>1,320</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,320</u>	<u>\$ 1,230</u>		

## MITCHELL COUNTY, KANSAS

SERVICES FOR ELDERLY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 109,048	\$ 116,079	\$ 114,826	\$ 1,253
Delinquent tax	2,232	873	-	873
Motor vehicle tax	12,011	11,760	11,957	(197)
Commercial vehicle fees	1,215	1,215	1,183	32
Recreational vehicle tax	169	178	153	25
16/20M vehicle tax	1,449	1,377	641	736
Watercraft tax	-	140	137	3
Neighborhood revitalization	(7,214)	(6,951)	(7,235)	284
TOTAL RECEIPTS	118,910	124,671	<u>\$ 121,662</u>	<u>\$ 3,009</u>
EXPENDITURES				
Appropriations	<u>118,140</u>	<u>124,266</u>	<u>\$ 124,266</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	770	405		
UNENCUMBERED CASH, BEGINNING	<u>5,852</u>	<u>6,622</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 6,622</u>	<u>\$ 7,027</u>		



## MITCHELL COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 145,332	\$ 154,772	\$ 153,101	\$ 1,671
Delinquent tax	3,224	1,165	-	1,165
Motor vehicle tax	16,018	15,683	15,943	(260)
Commercial vehicle fees	1,621	1,620	1,578	42
Recreational vehicle tax	225	237	204	33
16/20M vehicle tax	1,931	1,837	855	982
Watercraft tax	-	187	183	4
Neighborhood revitalization	(9,620)	(9,268)	(9,647)	379
TOTAL RECEIPTS	158,731	166,233	<u>\$ 162,217</u>	<u>\$ 4,016</u>
EXPENDITURES				
Appropriations	<u>158,819</u>	<u>165,592</u>	<u>\$ 165,592</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(88)	641		
UNENCUMBERED CASH, BEGINNING	<u>8,874</u>	<u>8,786</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 8,786</u>	<u>\$ 9,427</u>		

## MITCHELL COUNTY, KANSAS

FAIR BUILDING FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-11

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 23,552	\$ 23,960	\$ 23,710	\$ 250
Delinquent tax	548	189	-	189
Motor vehicle tax	2,649	2,551	2,581	(30)
Commercial vehicle fees	267	263	255	8
Recreational vehicle tax	37	39	33	6
16/20M vehicle tax	325	302	138	164
Watercraft tax	-	30	30	-
Neighborhood revitalization	(1,560)	(1,435)	(1,405)	(30)
TOTAL RECEIPTS	25,818	25,899	<u>\$ 25,342</u>	<u>\$ 557</u>
EXPENDITURES				
Appropriations	<u>26,000</u>	<u>26,000</u>	<u>\$ 26,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(182)	(101)		
UNENCUMBERED CASH, BEGINNING	<u>1,702</u>	<u>1,520</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,520</u>	<u>\$ 1,419</u>		

## MITCHELL COUNTY, KANSAS

COUNTY HEALTH FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2017

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

Schedule 2-12

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 185,761	\$ 309,233	\$ 305,922	\$ 3,311
Delinquent tax	8,283	2,109	-	2,109
Motor vehicle tax	42,909	25,062	20,374	4,688
Commercial vehicle fees	4,341	2,358	2,016	342
Recreational vehicle tax	603	363	260	103
16/20M vehicle tax	5,183	4,918	1,092	3,826
Watercraft tax	-	239	233	6
Neighborhood revitalization	(12,445)	(18,517)	(19,110)	593
Reimbursements and grants	466,094	459,323	450,000	9,323
TOTAL RECEIPTS	700,729	785,088	\$ 760,787	\$ 24,301
EXPENDITURES				
Personal services	331,060	340,708	\$ 383,504	\$ (42,796)
Contractual services	60,930	116,977	90,541	26,436
Commodities	165,130	130,636	157,800	(27,164)
Capital outlay	583	9,766	5,000	4,766
Employee benefits	194,924	208,457	229,475	(21,018)
Transfer to County Health Capital Outlay Fund	60,000	30,000	5,000	25,000
TOTAL EXPENDITURES	812,627	836,544	\$ 871,320	\$ (34,776)
RECEIPTS OVER (UNDER) EXPENDITURES	(111,898)	(51,456)		
UNENCUMBERED CASH, BEGINNING	244,242	132,344		
UNENCUMBERED CASH, ENDING	\$ 132,344	\$ 80,888		

## MITCHELL COUNTY, KANSAS

COUNTY HEALTH CAPITAL OUTLAY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2017

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

Schedule 2-13

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Transfer from County Health Fund	\$ 60,000	\$ 30,000	<u>\$ 5,000</u>	<u>\$ 25,000</u>
EXPENDITURES				
Capital outlay	<u>-</u>	<u>-</u>	<u>\$ 86,231</u>	<u>\$ (86,231)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	60,000	30,000		
UNENCUMBERED CASH, BEGINNING	<u>106,231</u>	<u>166,231</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 166,231</u>	<u>\$ 196,231</u>		

## MITCHELL COUNTY, KANSAS

MENTAL HEALTH FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-14

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget (1)	
RECEIPTS				
Ad valorem property tax	\$ 43,168	\$ 43,811	\$ 43,329	\$ 482
Delinquent tax	1,065	356	-	356
Motor vehicle tax	4,666	4,755	4,739	16
Commercial vehicle fees	513	487	469	18
Recreational vehicle tax	66	72	61	11
16/20M vehicle tax	634	595	254	341
Watercraft tax	-	56	54	2
Neighborhood revitalization	(2,862)	(2,623)	(2,571)	(52)
TOTAL RECEIPTS	47,250	47,509	<u>\$ 46,335</u>	<u>\$ 1,174</u>
EXPENDITURES				
Appropriations	47,250	47,509	<u>\$ 46,335</u>	<u>\$ 1,174</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ -</u>		

(1) Not subject to budget law limitation.

## MITCHELL COUNTY, KANSAS

MENTAL RETARDATION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-15

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget (1)	
RECEIPTS				
Ad valorem property tax	\$ 47,817	\$ 48,153	\$ 47,645	\$ 508
Delinquent tax	1,141	387	-	387
Motor vehicle tax	4,898	5,202	5,247	(45)
Commercial vehicle fees	539	535	519	16
Recreational vehicle tax	69	78	67	11
16/20M vehicle tax	663	625	281	344
Watercraft tax	-	62	60	2
Neighborhood revitalization	(3,168)	(2,883)	(2,827)	(56)
TOTAL RECEIPTS	51,959	52,159	<u>\$ 50,992</u>	<u>\$ 1,167</u>
EXPENDITURES				
Appropriations	<u>51,959</u>	<u>52,159</u>	<u>\$ 50,992</u>	<u>\$ 1,167</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ -</u>		

(1) Not subject to budget law limitation.

## MITCHELL COUNTY, KANSAS

ELECTION EXPENSE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2017

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

Schedule 2-16

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 32,819	\$ 29,776	\$ 29,443	\$ 333
Delinquent tax	575	266	-	266
Motor vehicle tax	4,222	3,741	3,599	142
Commercial vehicle fees	447	377	356	21
Recreational vehicle tax	60	56	46	10
16/20M vehicle tax	392	518	193	325
Watercraft tax	-	42	41	1
Neighborhood revitalization	(2,172)	(1,783)	(1,716)	(67)
Reimbursements	4,134	260	-	260
TOTAL RECEIPTS	40,477	33,253	\$ 31,962	\$ 1,291
EXPENDITURES				
Personal services	-	-	\$ 25,500	\$ (25,500)
Contractual services	34,982	10,910	6,000	4,910
Commodities	1,944	4,929	8,000	(3,071)
Capital outlay	-	-	5,000	(5,000)
Transfer to Election Technology Fund	2,500	28,000	-	28,000
TOTAL EXPENDITURES	39,426	43,839	\$ 44,500	\$ (661)
RECEIPTS OVER (UNDER) EXPENDITURES	1,051	(10,586)		
UNENCUMBERED CASH, BEGINNING	16,179	17,230		
UNENCUMBERED CASH, ENDING	\$ 17,230	\$ 6,644		

## MITCHELL COUNTY, KANSAS

EMPLOYEE BENEFITS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-17

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Delinquent tax	\$ -	\$ -	\$ -	\$ -
Reimbursements and refunds	44,265	46,101	-	46,101
TOTAL RECEIPTS	44,265	46,101	\$ -	\$ 46,101
EXPENDITURES				
Employee benefits	55,962	59,250	\$ 20,793	\$ 38,457
Transfer to General Fund	400,000	-	43,576	(43,576)
TOTAL EXPENDITURES	455,962	59,250	64,369	(5,119)
Adjustment for qualifying budget credits	-	-	46,101	(46,101)
TOTAL FOR COMPARISON	455,962	59,250	\$ 110,470	\$ (51,220)
RECEIPTS OVER (UNDER) EXPENDITURES	(411,697)	(13,149)		
UNENCUMBERED CASH, BEGINNING	483,648	71,951		
UNENCUMBERED CASH, ENDING	\$ 71,951	\$ 58,802		



## MITCHELL COUNTY, KANSAS

HISTORICAL MUSEUM FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-18

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 50,253	\$ 54,046	\$ 53,467	\$ 579
Delinquent tax	1,203	417	-	417
Motor vehicle tax	6,117	5,541	5,508	33
Commercial vehicle fees	616	567	545	22
Recreational vehicle tax	86	83	70	13
16/20M vehicle tax	755	697	295	402
Watercraft tax	-	65	63	2
Neighborhood revitalization	(3,330)	(3,236)	(3,169)	(67)
TOTAL RECEIPTS	55,700	58,180	<u>\$ 56,779</u>	<u>\$ 1,401</u>
EXPENDITURES				
Appropriations	56,100	58,000	<u>\$ 58,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(400)	180		
UNENCUMBERED CASH, BEGINNING	3,521	3,121		
UNENCUMBERED CASH, ENDING	<u>\$ 3,121</u>	<u>\$ 3,301</u>		

## MITCHELL COUNTY, KANSAS

SPECIAL REAPPRAISAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-19

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 227,925	\$ 292,949	\$ 289,859	\$ 3,090
Delinquent tax	6,639	1,968	-	1,968
Motor vehicle tax	28,584	25,086	24,991	95
Commercial vehicle fees	2,812	2,568	2,473	95
Recreational vehicle tax	399	377	319	58
16/20M vehicle tax	3,926	3,138	1,340	1,798
Watercraft tax	-	293	286	7
Neighborhood revitalization	(15,111)	(17,542)	(16,724)	(818)
Reimbursements	4,307	5,050	-	5,050
TOTAL RECEIPTS	259,481	313,887	\$ 302,544	\$ 11,343
EXPENDITURES				
Personal services	164,897	167,814	\$ 172,584	\$ (4,770)
Contractual services	11,103	12,295	19,950	(7,655)
Commodities	4,340	4,472	18,250	(13,778)
Capital outlay	3,171	-	5,000	(5,000)
Employee benefits	94,933	100,432	108,140	(7,708)
Transfer to Special Reappraisal Equipment Fund	24,000	20,000	-	20,000
TOTAL EXPENDITURES	302,444	305,013	\$ 323,924	\$ (18,911)
RECEIPTS OVER (UNDER) EXPENDITURES	(42,963)	8,874		
UNENCUMBERED CASH, BEGINNING	70,147	27,184		
UNENCUMBERED CASH, ENDING	\$ 27,184	\$ 36,058		

## MITCHELL COUNTY, KANSAS

SPECIAL REAPPRAISAL EQUIPMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-20

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from Special Reappraisal Fund	\$ 24,000	\$ 20,000	\$ -	\$ 20,000
EXPENDITURES				
Capital outlay	-	-	\$ 64,775	\$ (64,775)
RECEIPTS OVER (UNDER) EXPENDITURES	24,000	20,000		
UNENCUMBERED CASH, BEGINNING	65,275	89,275		
UNENCUMBERED CASH, ENDING	\$ 89,275	\$ 109,275		

## MITCHELL COUNTY, KANSAS

ALCOHOL TREATMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-21

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Private club liquor tax	\$ 12,153	\$ 12,907	<u>\$ 16,528</u>	<u>\$ (3,621)</u>
EXPENDITURES				
Contractual services	<u>16,255</u>	<u>12,907</u>	<u>\$ 16,528</u>	<u>\$ (3,621)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(4,102)	-		
UNENCUMBERED CASH, BEGINNING	<u>4,102</u>	<u>-</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ -</u>		

## MITCHELL COUNTY, KANSAS

911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-22

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Reimbursement	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital outlay	173	-	\$ 1,687	\$ (1,687)
RECEIPTS OVER (UNDER) EXPENDITURES	(173)	-		
UNENCUMBERED CASH, BEGINNING	1,687	1,514		
UNENCUMBERED CASH, ENDING	<u>\$ 1,514</u>	<u>\$ 1,514</u>		

## MITCHELL COUNTY, KANSAS

EMERGENCY 911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-23

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest	\$ 213	\$ 114	\$ -	\$ 114
EXPENDITURES				
Capital outlay	31,000	37,200	\$ 70,375	\$ (33,175)
RECEIPTS OVER (UNDER) EXPENDITURES	(30,787)	(37,086)		
UNENCUMBERED CASH, BEGINNING	77,375	46,588		
UNENCUMBERED CASH, ENDING	\$ 46,588	\$ 9,502		

## MITCHELL COUNTY, KANSAS

MITCHELL 911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-24

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
911 Fees	\$ 61,789	\$ 58,235	<u>\$ 50,000</u>	<u>\$ 8,235</u>
EXPENDITURES				
Contractual services and equipment	<u>61,221</u>	<u>70,743</u>	<u>\$ 77,673</u>	<u>\$ (6,930)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	568	(12,508)		
UNENCUMBERED CASH, BEGINNING	<u>37,673</u>	<u>38,241</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 38,241</u>	<u>\$ 25,733</u>		

## MITCHELL COUNTY, KANSAS

COURTHOUSE TECHNOLOGY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-25

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from General Fund	\$ 50,000	\$ -	\$ -	\$ -
EXPENDITURES				
Capital outlay	-	28,717	\$ 24,056	\$ 4,661
RECEIPTS OVER (UNDER) EXPENDITURES	50,000	(28,717)		
UNENCUMBERED CASH, BEGINNING	24,056	74,056		
UNENCUMBERED CASH, ENDING	\$ 74,056	\$ 45,339		



## MITCHELL COUNTY, KANSAS

COURTHOUSE RENOVATION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-26

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from General Fund	\$ 100,000	\$ 200,000	<u>\$ -</u>	<u>\$ 200,000</u>
EXPENDITURES				
Improvements	<u>-</u>	<u>73,263</u>	<u>\$ 400,000</u>	<u>\$ (326,737)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	100,000	126,737		
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>100,000</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 100,000</u>	<u>\$ 226,737</u>		

## MITCHELL COUNTY, KANSAS

ELECTION TECHNOLOGY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-27

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from Election Fund	\$ 2,500	\$ 28,000	\$ -	\$ 28,000
EXPENDITURES				
Capital outlay	4,368	46,037	\$ 48,248	\$ (2,211)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,868)	(18,037)		
UNENCUMBERED CASH, BEGINNING	58,248	56,380		
UNENCUMBERED CASH, ENDING	\$ 56,380	\$ 38,343		

## MITCHELL COUNTY, KANSAS

TRANSIENT GUEST TAX FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-28

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Collections	\$ 18,605	\$ 13,214	<u>\$ 28,000</u>	<u>\$ (14,786)</u>
EXPENDITURES				
Contractual services	<u>18,605</u>	<u>13,214</u>	<u>\$ 28,000</u>	<u>\$ (14,786)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ -</u>		

## MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-29

	Special Highway Improvement Fund		Special Equipment and Machinery Fund	
	2016	2017	2016	2017
RECEIPTS				
Transfer from Road and Bridge Fund	\$ -	\$ 300,000	\$ 225,000	\$ 200,000
Sale of equipment and reimbursements	-	-	1,564	-
State of Kansas - exchange fund reimbursement	76,414	126,036	-	-
TOTAL RECEIPTS	76,414	426,036	226,564	200,000
EXPENDITURES				
Highway improvements	-	10,339	-	-
Capital outlay	-	-	45,053	-
TOTAL EXPENDITURES	-	10,339	45,053	-
RECEIPTS OVER (UNDER) EXPENDITURES	76,414	415,697	181,511	200,000
UNENCUMBERED CASH, BEGINNING	521,578	597,992	400,167	581,678
UNENCUMBERED CASH, ENDING	<u>\$ 597,992</u>	<u>\$ 1,013,689</u>	<u>\$ 581,678</u>	<u>\$ 781,678</u>

## MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-30

	Special Road and Bridge Fund		Ambulance Capital Outlay Fund	
	2016	2017	2016	2017
RECEIPTS				
Transfer from:				
Road and Bridge Fund	\$ 505,000	\$ 275,000	\$ -	\$ -
Ambulance Service Fund	-	-	5,000	5,000
Reimbursements	37,609	11,689	-	-
TOTAL RECEIPTS	542,609	286,689	5,000	5,000
EXPENDITURES				
Highway improvements	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	542,609	286,689	5,000	5,000
UNENCUMBERED CASH, BEGINNING	225,000	767,609	4,374	9,374
UNENCUMBERED CASH, ENDING	<u>\$ 767,609</u>	<u>\$ 1,054,298</u>	<u>\$ 9,374</u>	<u>\$ 14,374</u>

## MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-31

	Rescue Squad Capital Outlay Fund		Crime Victims Restitution Fund	
	2016	2017	2016	2017
RECEIPTS				
Transfer from Ambulance Service Fund	\$ 14,000	\$ 21,822	\$ -	\$ -
Sales proceeds	-	6,800	-	-
District Court fees	-	-	1,126	260
TOTAL RECEIPTS	14,000	28,622	1,126	260
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	-	81,957	-	-
TOTAL EXPENDITURES	-	81,957	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	14,000	(53,335)	1,126	260
UNENCUMBERED CASH, BEGINNING	59,335	73,335	11,949	13,075
UNENCUMBERED CASH, ENDING	<u>\$ 73,335</u>	<u>\$ 20,000</u>	<u>\$ 13,075</u>	<u>\$ 13,335</u>

## MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-32

	Treasurer and Register of Deeds Office Fund		Special Motor Vehicle Fund	
	2016	2017	2016	2017
RECEIPTS				
Vehicle taxes and fees	\$ -	\$ -	\$ 2,808,224	\$ 2,820,405
Interest earned	-	-	930	943
Other	-	-	-	-
Reimbursements	-	-	-	-
TOTAL RECEIPTS	-	-	2,809,154	2,821,348
EXPENDITURES				
Taxes and fees	-	-	2,729,021	2,761,854
Capital outlay	-	-	-	-
Transfer to General Fund	-	-	75,966	75,633
TOTAL EXPENDITURES	-	-	2,804,987	2,837,487
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	4,167	(16,139)
UNENCUMBERED CASH, BEGINNING	21,232	21,232	99,498	103,665
UNENCUMBERED CASH, ENDING	<u>\$ 21,232</u>	<u>\$ 21,232</u>	<u>\$ 103,665</u>	<u>\$ 87,526</u>

## MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-33

	Concealed Weapon Permit Fund		Registered Offender Fund	
	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>
RECEIPTS				
Fees	\$ 652	\$ 683	\$ 1,400	\$ 1,560
EXPENDITURES				
Contractual services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	652	683	1,400	1,560
UNENCUMBERED CASH, BEGINNING	<u>10,646</u>	<u>11,298</u>	<u>12,280</u>	<u>13,680</u>
UNENCUMBERED CASH, ENDING	<u>\$ 11,298</u>	<u>\$ 11,981</u>	<u>\$ 13,680</u>	<u>\$ 15,240</u>



## MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-34

	Drug Seizure Fund		County Clerk Technology Fund	
	2016	2017	2016	2017
RECEIPTS				
Collections	\$ 200	\$ 16,225	\$ -	\$ -
Fees	-	-	2,136	1,826
TOTAL RECEIPTS	200	16,225	2,136	1,826
EXPENDITURES				
Commodities	11,485	552	-	-
Contractual services	-	-	-	659
Capital outlay	-	-	1,013	-
TOTAL EXPENDITURES	11,485	552	1,013	659
RECEIPTS OVER (UNDER) EXPENDITURES	(11,285)	15,673	1,123	1,167
UNENCUMBERED CASH, BEGINNING	11,974	689	2,178	3,301
UNENCUMBERED CASH, ENDING	<u>\$ 689</u>	<u>\$ 16,362</u>	<u>\$ 3,301</u>	<u>\$ 4,468</u>

## MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-35

	Register of Deeds Technology Fund		County Treasurer Technology Fund	
	2016	2017	2016	2017
RECEIPTS				
Fees	\$ 8,542	\$ 7,304	\$ 2,136	\$ 1,826
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	-	-	206	-
TOTAL EXPENDITURES	-	-	206	-
RECEIPTS OVER (UNDER) EXPENDITURES	8,542	7,304	1,930	1,826
UNENCUMBERED CASH, BEGINNING	68,861	77,403	2,178	4,108
UNENCUMBERED CASH, ENDING	<u>\$ 77,403</u>	<u>\$ 84,707</u>	<u>\$ 4,108</u>	<u>\$ 5,934</u>

## MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-36

	Prosecuting Attorney Training Fund	
	2016	2017
RECEIPTS		
Fees	\$ 914	\$ 859
EXPENDITURES		
Contractual services	455	370
Capital outlay	-	-
TOTAL EXPENDITURES	455	370
RECEIPTS OVER (UNDER) EXPENDITURES	459	489
UNENCUMBERED CASH, BEGINNING	3,836	4,295
UNENCUMBERED CASH, ENDING	<u>\$ 4,295</u>	<u>\$ 4,784</u>

## MITCHELL COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-37

	Prior Year Actual	Current Year Actual
RECEIPTS		
Bond Proceeds	\$ 9,538	\$ -
Rent from Mitchell County Hospital	1,041,334	1,158,271
TOTAL RECEIPTS	1,050,872	1,158,271
EXPENDITURES		
Bond principal	695,000	715,000
Bond interest	355,872	443,271
TOTAL EXPENDITURES	1,050,872	1,158,271
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	\$ -	\$ -

## MITCHELL COUNTY, KANSAS

SOLID WASTE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2016)

Schedule 2-38

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
User fees	\$ 572,712	\$ 215,988	\$ 540,000	\$ (324,012)
Grant proceeds	-	18,382	-	18,382
Other	-	334	-	334
TOTAL RECEIPTS	<u>572,712</u>	<u>234,704</u>	<u>540,000</u>	<u>(305,296)</u>
EXPENDITURES				
Personal services	88,533	89,328	\$ 85,843	\$ 3,485
Contractual services	529,488	273,378	415,000	(141,622)
Commodities	-	-	10,000	(10,000)
Capital outlay	-	-	15,000	(15,000)
Employee benefits	44,407	46,850	45,832	1,018
Reserve for future period	-	-	261,001	(261,001)
TOTAL EXPENDITURES	<u>662,428</u>	<u>409,556</u>	<u>\$ 832,676</u>	<u>\$ (423,120)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(89,716)	(174,852)		
UNENCUMBERED CASH, BEGINNING	<u>322,668</u>	<u>232,952</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 232,952</u>	<u>\$ 58,100</u>		

## MITCHELL COUNTY, KANSAS

AGENCY FUNDS  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS  
 For Year Ended December 31, 2017

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>DISTRIBUTABLE FUNDS</b>				
Current Tax	\$ 9,653,903	\$ 14,801,388	\$ 14,259,790	\$ 10,195,501
Real Estate Redemptions	78,070	117,540	90,713	104,897
Tax Judgments	22,000	5,457	-	27,457
Tax Warrants (Impounded Tax)	2,239	12,919	12,919	2,239
Partial Delinquent Payment	8,790	-	300	8,490
Special City and County Highway	-	434,340	434,340	-
Motor Vehicle Tax	303,841	1,348,653	1,347,926	304,568
Commercial Motor Vehicle Tax	6,790	134,874	135,012	6,652
MVE-1	12,708	3,960	-	16,668
Advance Tax Collection	1,907	1,184	1,184	1,907
Tax Refunding Warrants	(38,466)	3,462	5,890	(40,894)
Neighborhood Revitalization	-	757,190	757,190	-
Motor Vehicle Rental	9	6	-	15
Motor Vehicle Recording Fees	20	10	-	30
<b>TOTAL DISTRIBUTABLE FUNDS</b>	<b>10,051,811</b>	<b>17,620,983</b>	<b>17,045,264</b>	<b>10,627,530</b>
<b>STATE FUNDS</b>				
State Educational Building	-	79,136	79,136	-
State Institutional Building	-	43,955	43,955	-
State Motor Vehicle	-	8,774	8,774	-
Wildlife and Parks	-	20,836	22,450	(1,614)
State Heritage Trust	1,139	3,655	3,914	880
<b>TOTAL STATE FUNDS</b>	<b>1,139</b>	<b>156,356</b>	<b>158,229</b>	<b>(734)</b>
<b>SUBDIVISION FUNDS</b>				
Cities	-	2,187,083	2,187,083	-
Townships	136,099	622,501	608,370	150,230
Watersheds	-	27,523	27,523	-
School Districts	-	3,508,008	3,508,008	-
Cemeteries	-	59,348	59,348	-
Fire Districts	87,229	172,635	134,621	125,243
Regional Library	-	110,110	110,110	-
Post Rock Extension District #1	-	175,754	175,754	-
<b>TOTAL SUBDIVISION FUNDS</b>	<b>223,328</b>	<b>6,862,962</b>	<b>6,810,817</b>	<b>275,473</b>
<b>OTHER AGENCY FUNDS</b>				
Worthless Check Assessment	13,326	250	-	13,576
SWIP (Salina)	665	-	-	665
Cash Long or Short	(28)	2	-	(26)
Asset Forfeiture	(215)	-	-	(215)
Unclaimed Estates	74	-	-	74
Payroll Clearing	137,682	2,475,336	2,355,927	257,091
Sheriff				
Checking	150	299,292	299,442	-
Carol Fleming Reward - Savings	8,607	9	-	8,616
Jail Commissary - Checking	14,862	49,397	42,226	22,033
Checking				
District Court	2,754	684,012	680,067	6,699
District Court Law Library	607	8,838	8,576	869
ACH Deposit	-	384,957	384,957	-
<b>TOTAL OTHER AGENCY FUNDS</b>	<b>178,484</b>	<b>3,902,093</b>	<b>3,771,195</b>	<b>309,382</b>
<b>TOTAL AGENCY FUNDS</b>	<b>\$ 10,454,762</b>	<b>\$ 28,542,394</b>	<b>\$ 27,785,505</b>	<b>\$ 11,211,651</b>