

COUNTY OF ANDERSON, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2017

County of Anderson, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2017

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Anderson County, Kansas

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

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. 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 Notes to Financial Statement, the financial statement is prepared by Anderson County, Kansas, 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.

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 Anderson County, Kansas, as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

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

Report on Supplementary Information

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

Prior Year Comparative Analysis

The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated May 10, 2018. The 2016 basic financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration. 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.

Restricted Use

This report is intended solely for the information and use of the governing body and management of Anderson County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

May 10, 2018

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

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 510,916	5,221,302	5,017,130	715,088	86,331	801,419
Special Purpose:						
Ambulance	18,954	543,535	547,665	14,824		14,824
Conservation District	10,455	37,399	47,400	454		454
Direct Election	3,100	79,378	75,787	6,691		6,691
Employee Benefits	418,334	1,020,846	1,377,755	61,425	14,125	75,550
Fair Building	975	10,895	11,826	44		44
Health	25,006	60,019	84,000	1,025		1,025
Historical Society	6,350	18,949	25,000	299		299
Mental Health	24,906	52,285	76,100	1,091		1,091
Intellectual Disabilities	15,179	29,842	44,342	679		679
Noxious Weed	4,158	154,502	155,961	2,699	1,142	3,841
Reappraisal	14,094	219,921	218,981	15,034	7,453	22,487
Road and Bridge	412,784	2,770,272	3,035,294	147,762	31,143	178,905
Rural Fire District No. 1	34,184	436,581	465,149	5,616	49,264	54,880
Service Program for the Elderly	20,832	47,868	67,850	850		850
Special Alcohol Program		6,752	6,272	480		480
Special Bridge	127,826	258,269	167,835	218,260	1,655	219,915
Special Liability	47,824	22,704	42,226	28,302		28,302
Special Park and Recreation	19,260	1,645		20,905		20,905
Special Ambulance Equipment	198,413	10,000	82,038	126,375		126,375
Special Capital Improvement	1,734,127	160,612	90,736	1,804,003	28,846	1,832,849
Special Equipment Reserve	822,914	212,900	100,543	935,271	29,538	964,809
Jail Sales Tax Reserve	455,611	460,893	436,248	480,256		480,256
Jail/Sheriff Reserve	487,191	216,000	122,340	580,851		580,851
Special Highway	663,743	200,000	38,654	825,089		825,089
Special Machinery	449,207	200,000	158,772	490,435	158,772	649,207
Special Rural Fire Equipment	23,050	67,683	20,124	70,609		70,609
Welda Sewer District	67,410	32,301	31,202	68,509	1,297	69,806
Emergency Telephone Service	57,603	51,423	64,355	44,671	1,677	46,348
Wireless Emergency Telephone Service	12,287	37	4,291	8,033	420	8,453
Bond and Interest:						
Bond and Interest	124,801	146,996	243,425	28,372		28,372
Hospital Bond and Interest	361,950	1,523,205	1,629,831	255,324		255,324
Welda Sewer Bond and Interest	205	19,534	19,534	205		205
Law Enforcement Center Bond Reserve	66,479	175,035		241,514		241,514
Business:						
Solid Waste	399,094	216,612	147,493	468,213	3,788	472,001

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

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

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Trusts:						
Special Auto	156,498	322,647	352,026	127,119	14,206	141,325
Prosecuting Attorney Training	5,280	1,642	821	6,101		6,101
Special Law Enforcement Trust	6,272	1,614	830	7,056		7,056
Special Sex Offender Fee Trust	4,221	3,180	2,540	4,861		4,861
Inmate Commissary	11,904	45,251	47,678	9,477	2,388	11,865
Register of Deeds Technology	45,624	9,894	7,992	47,526		47,526
County Clerk Technology	5,080	2,451		7,531		7,531
County Treasurer Technology	5,080	2,451		7,531		7,531
Special Prosecutor's Trust	684			684		684
Prosecuting Attorney Check Fees	332	70		402		402
D.A.R.E. Grant	1,735	2,166	1,609	2,292		2,292
CDBG - Fire Grant	(51,556)	59,556	8,000			
Employee Benefit Trust	14,950	20,000	14,834	20,116		20,116
Sheriff Bulletproof Vest Grant	1,486			1,486		1,486
Diversion Fees	60,690	23,800	14,358	70,132	500	70,632
Bond Refinancing Expense	2,716		2,716			
Veteran's Memorial	233,535	150,000	25	383,510		383,510
Ethanol Plant Tax Refund Reserve		768,772		768,772		768,772
Total Primary Government (1)	<u>8,143,753</u>	<u>16,099,689</u>	<u>15,109,588</u>	<u>9,133,854</u>	<u>432,545</u>	<u>9,566,399</u>
Composition of Cash:						
Cash and Cash Items on Hand						5,482
Demand Deposits						15,139,285
State Municipal Investment Pool						3,578,154
Less: Agency Funds						(9,156,522)
Total Primary Government (1)						<u>9,566,399</u>

(1) Excluding Agency Funds

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

Note 1 **Summary of Significant Accounting Policies**

A. **Reporting Entity**

The County of Anderson, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Anderson, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

B. **Basis of Presentation**

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

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

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

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

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

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

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

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

C. **Basis of Accounting**

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

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

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

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

D. Budgets

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

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

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2017, the County had no such amendments.

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

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

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

- Special Ambulance Vehicle Fund
- Special Equipment Reserve Fund
- Jail/Sheriff Maintenance Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Special Rural Fire Equipment Fund

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

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the general fund, as provided by Kansas Statutes, or other funds as designated by County resolution.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Deposits and Investments

As of December 31, 2017, the County had the following investments:

<u>Investment Type</u>	<u>Book Value</u>	<u>Fair Value</u>
Kansas Municipal Investment Pool	\$ 3,578,154	3,578,154

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage.

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. In addition to this statutory provision, the County has passed an investment policy which requires all deposits to be secured 100% at all times.

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

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured and the County's investment policy requires 100% collateralization at all times.

At December 31, 2017, the carrying amount of the County's deposits was \$15,139,285 and the bank balance was \$16,208,700. Of the bank balance, \$1,503,572 was secured by federal depository insurance and the remaining \$14,705,128 was collateralized securities held by the pledging financial institution's agents in the County's name.

At December 31, 2017, the County had invested \$3,578,154 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory.

Long-Term Debt

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

F. Revenues and Expenditures

Property Tax Revenue Recognition

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

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

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

Reimbursed Expenses

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

Vacation and Sick Pay

The County's policies regarding vacation and sick leave permit employees to accumulate a maximum of 160 hours vacation time (240 hours if the employee has been with the County greater than 20 years) and a maximum accumulation of 480 hours sick pay. Upon termination, with at least 2 weeks' notice, employees are paid for all earned, but unused vacation time, and 50% of earned but unused sick leave. Policies prohibit payment for vacation time in lieu of time off.

Interfund Transactions

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

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

Note 2 **Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

No violations.

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived the application of generally accepted accounting principles through December 31, 2017, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 9.18% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$492,904 for KPERS for the year ended December 31, 2017.

County of Anderson, Kansas
Notes to Financial Statements
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 \$2,670,199. 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 publically available on the website at www.kpers.org or can be obtained as described above.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Anderson County assessed valuation at November 1, 2017 was \$94,236,868. The Hospital Bonds, Advance Refunding Bonds and Sewer District Bonds (see below) are exempt from this limit under Kansas Statutes. As a result, there is no outstanding debt subject to this limit. The resulting legal debt margin was \$2,827,106.

Lease Purchase Agreement

At December 31, 2017, the County was obligated under two lease purchase agreements. Details of these agreements, along with payments due subsequent to December 31, 2017, are presented below.

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2017, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>Lease Purchase Agreements:</u>									
Jail Building Refinance	2.0-2.125%	08/04/16	\$ 3,305,000	08/01/25	3,305,000		370,000	2,935,000	64,600
Fire Truck	3.00%	01/01/14	35,000	01/10/19	21,617		21,617	0	749
Fire Truck	Not stated	12/09/15	88,920	12/19/19	53,352		17,784	35,568	0
<u>General Obligation Bonds:</u>									
G.O. Hospital and Refunding Bonds	2.00-5.00%	08/01/13	25,455,000	08/01/43	24,430,000		8,710,000	15,720,000	1,079,831
G.O. Refunding Bonds	2.00-2.50%	07/02/15	2,370,000	08/01/26	2,185,000		195,000	1,990,000	48,425
G.O. Refunding Bonds	2.00-3.25%	12/28/17	9,685,000	08/01/38	0	9,685,000		9,685,000	0
G.O. Sewer District Bonds 2007-A	4.125%	06/18/07	268,300	06/26/47	242,000		4,000	238,000	9,982
G.O. Sewer District Bonds 2007-B	4.125%	06/18/07	46,000	06/26/47	41,600		700	40,900	1,716
G.O. Sewer District Bonds 2007-C	4.125%	06/18/07	60,000	06/26/47	54,200		900	53,300	2,236
Total Contractual Indebtedness					30,332,769	9,685,000	9,320,001	30,697,768	1,207,539

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

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

	<u>Lease Purchase Agreements</u>		<u>General Obligation Bonds</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2018	\$ 382,784	59,406	950,600	898,257	2,291,047
2019	407,784	52,106	830,700	1,000,997	2,291,587
2020	395,000	44,306	855,800	980,825	2,275,931
2021	400,000	36,406	891,800	959,310	2,287,516
2022	405,000	28,406	896,900	934,580	2,264,886
2023-2027	980,000	35,288	4,827,800	4,206,190	10,049,278
2028-2032			4,626,400	3,317,165	7,943,565
2033-2037			5,483,300	2,454,274	7,937,574
2038-2042			6,741,200	1,355,263	8,096,463
2043-2047			1,622,700	84,124	1,706,824
	<u>2,970,568</u>	<u>255,918</u>	<u>27,727,200</u>	<u>16,190,985</u>	<u>47,144,671</u>

On December 28, 2017, the County issued \$9,685,000 in General Obligation Advance Refunding Bonds. The proceeds of these bonds were placed in a trust and will be used to advance refund \$8,160,000 of the County's outstanding 2013 Hospital Bonds, plus to cover interest on those refunded bonds until their call date on August 1, 2023. As a result of this refunding, the County will realize a savings of \$763,464 in future debt service cash payments through maturity, with a net present value of these savings being calculated at \$575,332.

The \$8,160,000 in advance refunded bonds will be called and retired by the escrow trustee on August 1, 2023. These bonds have been considered defeased by the County, and have been removed from the schedule of long term debt shown above.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Equipment Reserve Fund	General Fund	\$ 20,000
Jails Sales Tax Reserve Fund	General Fund	436,248
Special Auto Fund	General Fund	156,498
Ambulance Fund	Special Ambulance Equipment Fund	10,000
General Fund	Special Capital Improvement Fund	160,612
General Fund	Special Equipment Reserve Fund	112,500
Election Fund	Special Equipment Reserve Fund	45,000
Noxious Weed Fund	Special Equipment Reserve Fund	3,400
Reappraisal Fund	Special Equipment Reserve Fund	52,000
General Fund	Jail/Sheriff Reserve Fund	216,000
Road and Bridge Fund	Special Highway Fund	200,000
Road and Bridge Fund	Special Machinery Fund	200,000
Rural Fire District No. 1 Fund	Special Rural Fire Equipment Fund	32,000
CDBG – Fire Grant Fund	Special Rural Fire Equipment Fund	1,000
Bond Refinancing Expense Fund	Bond and Interest Fund	2,716
Welda Sewer District Fund	Welda Sewer District Bond and Interest Fund	19,534
General Fund	Law Enforcement Center Bond Reserve Fund	175,035
Employee Benefits Fund	Employee Benefit Trust Fund	20,000
General Fund	Veterans' Memorial Fund	150,000
General Fund	Ethanol Plant Tax Refund Reserve	768,772

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

Note 4 **Summary, Disclosure of Significant Contingencies**

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

As part of their risk management plan, the County has joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management.

Pending Litigation

The County is defendant in various lawsuits which fall under the coverage of the County's insurance carrier. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Jail Building – Anderson County Public Building Commission

During 2007, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. The purpose of this PBC was to issue revenue bonds for the construction of a jail facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were then secured by a Lease Agreement between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due. Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included.

Also during 2007, the County held a special election and gained approval for a special sales tax to pay for the construction and equipping of a jail facility. The proceeds of this sales tax will be used to pay the County's lease payments to the PBC.

County of Anderson, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

During 2016, the PBC issued advance refunding bonds to refinance this outstanding debt. The proceeds of these advance refunding bonds, along with \$620,000 provided by the County from the Law Enforcement Center Bond Reserve Fund, were used to shorten the projected payment schedule and reduce future interest payments. As a result, the payments due from the County under this lease were reduced substantially.

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

During 1995, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The final closure was completed during 1996. Engineer estimates made at the time of closing were that it would cost \$21,200 per year over the thirty year monitoring period to provide for monitoring and post-closure care of the landfill site.

Note 6 **Ethanol Plant Tax Reserve**

A large ethanol plant in the County has filed a formal protest with the Kansas Board of Tax Appeals, claiming that the taxable valuation of their plant is too high for one or more tax years. This protest will not likely be resolved for several years, and at that time, the County may be required to issue refunds of taxes already collected for the years under appeal. In order to hedge against this eventuality, the County has established the Ethanol Plant Tax Reserve Fund and transferred \$768,772 from the General Fund into this reserve. The monies in this reserve will be used to pay any future refunds that may be ordered to be paid from County-budgeted funds. It is anticipated that the County will transfer this same amount from the 2018 budget into the reserve fund as well.

Note 7 **Hospital Construction Project and Advance Refunding**

In August, 2013, the County issued \$25,455,000 in G.O. Refunding and Improvement Bonds. \$209,843 of the proceeds of this issue were placed in escrow with a third party bank and will be used to retire \$195,000 of the outstanding 2005 bond issue (the remaining portion that was originally attributable to the construction of an Ambulance station) on August 1, 2015. \$1,190,887 of the proceeds represented interest that was capitalized at the time of the bond issuance. This amount was placed in the Hospital Bond and Interest Fund to be used to make interest payments on the outstanding bonds during construction. The remainder of the funds were paid to the Anderson County Hospital Board of Trustees for use in constructing a new hospital facility. The Board of Trustees is responsible for the construction of the new facility. This construction was completed in early 2015. Repayment of these bonds will be accomplished through monthly revenue payments from operations of the Hospital, which began early in 2015 when the facility opened, together with a County tax levy.

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

Schedule 1

	Certified Budget	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:			
General	\$ 5,736,384	5,017,130	719,254
Special Purpose:			
Ambulance	547,665	547,665	
Conservation District	47,400	47,400	
Direct Election	81,000	75,787	5,213
Employee Benefits	1,423,837	1,377,755	46,082
Fair Building	11,826	11,826	
Health	84,000	84,000	
Historical Society	25,000	25,000	
Mental Health	76,100	76,100	
Intellectual Disabilities	44,342	44,342	
Noxious Weed	156,500	155,961	539
Reappraisal	223,985	218,981	5,004
Road and Bridge	3,063,179	3,035,294	27,885
Rural Fire District No. 1	467,800	465,149	2,651
Service Program for the Elderly	67,850	67,850	
Special Alcohol Program	6,272	6,272	
Special Bridge	371,518	167,835	203,683
Special Liability	55,000	42,226	12,774
Special Park and Recreation	21,142		21,142
Welda Sewer District	76,247	31,202	45,045
Emergency Telephone Service	90,519	64,355	26,164
Wireless Emergency Telephone Service	11,112	4,291	6,821
Bond and Interest:			
Bond and Interest	263,475	243,425	20,050
Hospital Bond and Interest	1,879,932	1,629,831	250,101
Welda Sewer Bond and Interest	22,647	19,534	3,113
Business:			
Solid Waste	201,000	147,493	53,507
Totals	<u>15,055,732</u>	<u>13,606,704</u>	<u>1,449,028</u>

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)	
Cash Receipts					
Taxes					
Ad Valorem Tax	\$ 2,069,497	3,350,881	3,344,099	6,782	
Motor Vehicle Tax	177,555	199,635	185,893	13,742	
Recreational Vehicle Tax	3,578	4,206	3,733	473	
Delinquent Tax	41,704	32,698	31,002	1,696	
16/20 M Truck Tax	13,766	12,154	12,598	(444)	
Countywide Sales Tax	578,644	616,955	600,000	16,955	
Commercial Vehicle Fees	13,779	14,739	13,841	898	
In Lieu of Tax	3,015		2,456	(2,456)	
Watercraft Tax	1,389	1,600	1,418	182	
Interest on Tax	57,743	57,088	70,000	(12,912)	
Total Taxes	<u>2,960,670</u>	<u>4,289,956</u>	<u>4,265,040</u>	<u>24,916</u>	
Intergovernmental					
Emergency Preparedness Grant			22,000	(22,000)	
Local Alcoholic Liquor Tax	1,684	1,645	1,764	(119)	
Total Intergovernmental	<u>1,684</u>	<u>1,645</u>	<u>23,764</u>	<u>(22,119)</u>	
Licenses, Fees, and Permits					
Mortgage Registration	41,786	27,566	35,000	(7,434)	
Officer Fees	65,085	75,937	50,000	25,937	
Service Fees	2,708	2,690		2,690	
Total Licenses, Fees, and Permits	<u>109,579</u>	<u>106,193</u>	<u>85,000</u>	<u>21,193</u>	
Use of Money and Property					
Interest on Investments	13,598	20,113	11,000	9,113	
Rent	1,405				
Prisoner Board	134,673	183,834	100,000	83,834	
Total Use of Money and Property	<u>149,676</u>	<u>203,947</u>	<u>111,000</u>	<u>92,947</u>	
Transfers					
Operating Transfers In	663,819	612,746	736,250	(123,504)	
Miscellaneous					
Other	5,174	6,815		6,815	
Total Cash Receipts	<u>3,890,602</u>	<u>5,221,302</u>	<u>5,221,054</u>	<u>248</u>	
Expenditures and Transfers					
General Government					
County Commission					
Personal Services	50,517	61,518	63,003	1,485	
Contractual Services	6,073	4,926	6,500	1,574	
Commodities	215	213	500	287	
Capital Outlay			1,000	1,000	
Reimbursed Expense		(80)		80	
Total County Commission	<u>56,805</u>	<u>66,577</u>	<u>71,003</u>	<u>4,426</u>	
County Clerk					
Personal Services	107,691	120,408	119,000	(1,408)	
Contractual Services	5,069	4,442	11,000	6,558	
Commodities	1,944	2,366	1,500	(866)	
Capital Outlay	1,161	945	1,000	55	
Reimbursed Expense		(7)		7	
Total County Clerk	<u>115,865</u>	<u>128,154</u>	<u>132,500</u>	<u>4,346</u>	
County Treasurer					
Personal Services	140,241	169,830	189,000	19,170	
Contractual Services	9,274	7,027	12,000	4,973	
Commodities	3,354	2,658	5,500	2,842	
Capital Outlay	1,149	691	3,000	2,309	
Total County Treasurer	<u>154,018</u>	<u>180,206</u>	<u>209,500</u>	<u>29,294</u>	

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Attorney				
Personal Services	\$ 127,574	113,443	132,065	18,622
Contractual Services	12,317	10,431	15,000	4,569
Commodities	4,360	3,075	7,000	3,925
Capital Outlay	1,862	1,072	4,500	3,428
Reimbursed Expense	(1,020)	(1,275)		1,275
Total County Attorney	<u>145,093</u>	<u>126,746</u>	<u>158,565</u>	<u>31,819</u>
Register of Deeds				
Personal Services	59,926	66,544	69,235	2,691
Contractual Services	1,618	1,097	4,000	2,903
Commodities	369	210	1,000	790
Capital Outlay	158		1,000	1,000
Reimbursed Expense		(6)		6
Total Register of Deeds	<u>62,071</u>	<u>67,845</u>	<u>75,235</u>	<u>7,390</u>
Unified Court				
Contractual Services	96,491	84,595	108,998	24,403
Commodities	3,701	6,323	6,000	(323)
Capital Outlay	9,621	3,311	22,000	18,689
Reimbursed Expense	(7,527)	(5,344)		5,344
Total Unified Court	<u>102,286</u>	<u>88,885</u>	<u>136,998</u>	<u>48,113</u>
Courthouse General				
Personal Services	67,461	68,430	70,000	1,570
Contractual Services	215,360	209,061	196,380	(12,681)
Commodities	33,942	30,912	25,000	(5,912)
Capital Outlay	9,214	5,783	50,000	44,217
Reimbursed Expense	(8,225)	(21,658)		21,658
Total Courthouse General	<u>317,752</u>	<u>292,528</u>	<u>341,380</u>	<u>48,852</u>
Appraiser				
Personal Services	55,653	64,904	68,830	3,926
Contractual Services	1,722	1,179	2,050	871
Commodities	1,082	214	1,600	1,386
Capital Outlay		128	300	172
Total Appraiser	<u>58,457</u>	<u>66,425</u>	<u>72,780</u>	<u>6,355</u>
Employee Benefits				
Personal Services	<u>7,472</u>			
Appropriations				
Contractual Services	<u>7,500</u>	<u>8,000</u>	<u>17,160</u>	<u>9,160</u>
Other General Government				
Contractual Services	<u>8,951</u>	<u>9,160</u>		(9,160)
CASA				
Contractual Services	<u>6,960</u>	<u>6,960</u>	<u>6,960</u>	
Total General Government	<u>1,043,230</u>	<u>1,041,486</u>	<u>1,222,081</u>	<u>180,595</u>
Public Works				
Zoning				
Personal Services	6,451	7,520	10,000	2,480
Contractual Services	910	939	1,500	561
Commodities	75	15	1,000	985
Capital Outlay	419	470	1,000	530
Total Zoning	<u>7,855</u>	<u>8,944</u>	<u>13,500</u>	<u>4,556</u>
Maintenance				
Contractual Services	<u>10,588</u>	<u>12,810</u>	<u>12,810</u>	
Total Public Works	<u>18,443</u>	<u>21,754</u>	<u>26,310</u>	<u>4,556</u>

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Public Safety				
Sheriff				
Personal Services	\$ 415,163	448,046	446,075	(1,971)
Contractual Services	43,720	31,458	52,000	20,542
Commodities	43,344	43,654	66,950	23,296
Capital Outlay	50,080	48,027	65,000	16,973
Operating Transfers Out	35,000	78,000		(78,000)
Reimbursed Expense	(20,846)	(22,830)		22,830
Total Sheriff	<u>566,461</u>	<u>626,355</u>	<u>630,025</u>	<u>3,670</u>
Dispatch				
Personal Services	245,668	256,995	305,576	48,581
Contractual Services	21,598	18,499	45,700	27,201
Commodities	1,434	1,719	3,000	1,281
Capital Outlay	1,596	1,308	5,000	3,692
Total Dispatch	<u>270,296</u>	<u>278,521</u>	<u>359,276</u>	<u>80,755</u>
Jail				
Personal Services	490,696	531,884	539,704	7,820
Contractual Services	147,029	150,140	140,727	(9,413)
Commodities	131,583	142,107	141,317	(790)
Capital Outlay	3,253	2,992	5,000	2,008
Operating Transfers Out	35,000	138,000		(138,000)
Reimbursed Expense	(111,466)	(143,693)		143,693
Total Jail	<u>696,095</u>	<u>821,430</u>	<u>826,748</u>	<u>5,318</u>
Juvenile Detention				
Contractual Services	8,060	32,160	25,000	(7,160)
Emergency Preparedness				
Personal Services	51,944	56,436	60,000	3,564
Contractual Services	61,429	44,882	30,500	(14,382)
Commodities	10,897	5,332	7,500	2,168
Capital Outlay	59,790	96,937	65,000	(31,937)
Reimbursed Expense	(28,878)	(47,595)		47,595
Total Emergency Preparedness	<u>155,182</u>	<u>155,992</u>	<u>163,000</u>	<u>7,008</u>
Total Public Safety	<u>1,696,094</u>	<u>1,914,458</u>	<u>2,004,049</u>	<u>89,591</u>
Health				
Coroner				
Contractual Services	27,236	23,767	20,300	(3,467)
Commodities		508		(508)
Reimbursed Expense	(569)			
Total Coroner	<u>26,667</u>	<u>24,275</u>	<u>20,300</u>	<u>(3,975)</u>
Agriculture				
Agricultural Appropriations				
Fair	20,600	23,100	23,100	
Economic Development				
Economic Development Appropriations				
Contractual Services	20,000	20,000	20,000	
Sanitation				
Landfill				
Personal Services	129,217	136,323	139,000	2,677
Contractual Services	3,692	800	25,000	24,200
Commodities	1,064	77	3,250	3,173
Capital Outlay	12,350		11,000	11,000
Reimbursed Expense	(2,378)			
Total Landfill	<u>143,945</u>	<u>137,200</u>	<u>178,250</u>	<u>41,050</u>
Other Sanitation				
Contractual Services	890	1,650	2,500	850
Total Sanitation	<u>144,835</u>	<u>138,850</u>	<u>180,750</u>	<u>41,900</u>

Anderson County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	\$ 6,000	6,000	6,000	
Equipment				
Courthouse General				
Contractual Services	32	165		(165)
Commodities	12			
General Government		24,900	50,000	25,100
Reimbursed Expense		(1,025)		1,025
Total Courthouse General	<u>44</u>	<u>24,040</u>	<u>50,000</u>	<u>25,960</u>
Debt Service				
Lease Purchase Agreements				
Principal and Interest	<u>434,373</u>	<u>436,248</u>	<u>436,250</u>	<u>2</u>
Transfers				
Operating Transfers Out	<u>309,250</u>	<u>1,366,919</u>	<u>1,747,544</u>	<u>380,625</u>
Total Expenditures and Transfers	<u>3,719,536</u>	<u>5,017,130</u>	<u>5,736,384</u>	<u>719,254</u>
Receipts Over (Under)				
Expenditures and Transfers	171,066	204,172		
Unencumbered Cash, Beginning	<u>339,850</u>	<u>510,916</u>		
Unencumbered Cash, Ending	<u>510,916</u>	<u>715,088</u>		

Anderson County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 484,124	480,872	480,055	817
Motor Vehicle Tax	46,175	46,865	43,488	3,377
Recreational Vehicle Tax	930	987	873	114
Delinquent Tax	11,134	7,821	7,178	643
16/20 M Truck Tax	3,409	3,168	2,947	221
Commercial Vehicle Fees	3,591	3,448	3,238	210
In Lieu of Tax	705		574	(574)
Watercraft Tax	362	374	332	42
Total Cash Receipts	<u>550,430</u>	<u>543,535</u>	<u>538,685</u>	<u>4,850</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	537,665	537,665	537,665	
Operating Transfers Out	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	
Total Expenditures and Transfers	<u>547,665</u>	<u>547,665</u>	<u>547,665</u>	
Receipts Over (Under)				
Expenditures and Transfers	2,765	(4,130)		
Unencumbered Cash, Beginning	<u>16,189</u>	<u>18,954</u>		
Unencumbered Cash, Ending	<u>18,954</u>	<u>14,824</u>		

Anderson County, Kansas
Conservation District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 30,388	33,494	33,460	34
Motor Vehicle Tax	2,810	2,939	2,729	210
Recreational Vehicle Tax	57	62	55	7
Delinquent Tax	604	471	455	16
16/20 M Truck Tax	186	194	185	9
Commercial Vehicle Fees	219	216	203	13
In Lieu of Tax	44		36	(36)
Watercraft Tax	22	23	21	2
Total Cash Receipts	<u>34,330</u>	<u>37,399</u>	<u>37,144</u>	<u>255</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>34,000</u>	<u>47,400</u>	<u>47,400</u>	
Total Expenditures and Transfers	<u>34,000</u>	<u>47,400</u>	<u>47,400</u>	
Receipts Over (Under)				
Expenditures and Transfers	330	(10,001)		
Unencumbered Cash, Beginning	<u>10,125</u>	<u>10,455</u>		
Unencumbered Cash, Ending	<u>10,455</u>	<u>454</u>		

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

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 60,857	71,926	71,785	141
Motor Vehicle Tax	3,331	5,803	5,466	337
Recreational Vehicle Tax	68	123	110	13
Delinquent Tax	926	823	912	(89)
16/20 M Truck Tax	392	223	370	(147)
Commercial Vehicle Fees	253	433	407	26
In Lieu of Tax	89		72	(72)
Watercraft Tax	25	47	42	5
Total Cash Receipts	<u>65,941</u>	<u>79,378</u>	<u>79,164</u>	<u>214</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	11,674	12,659	20,000	7,341
Contractual Services	41,802	14,434	40,000	25,566
Commodities	7,988	3,694	20,000	16,306
Capital Outlay	332		1,000	1,000
Operating Transfers Out	4,000	45,000		(45,000)
Reimbursed Expense	(250)			
Total Expenditures and Transfers	<u>65,546</u>	<u>75,787</u>	<u>81,000</u>	<u>5,213</u>
Receipts Over (Under)				
Expenditures and Transfers	395	3,591		
Unencumbered Cash, Beginning	<u>2,705</u>	<u>3,100</u>		
Unencumbered Cash, Ending	<u>3,100</u>	<u>6,691</u>		

Anderson County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,065,174	883,511	881,873	1,638
Motor Vehicle Tax	103,261	103,186	95,679	7,507
Recreational Vehicle Tax	2,076	2,172	1,922	250
Delinquent Tax	20,778	16,442	15,957	485
16/20 M Truck Tax	6,739	7,125	6,484	641
Commercial Vehicle Fees	8,067	7,587	7,124	463
In Lieu of Tax	1,552		1,264	(1,264)
Watercraft Tax	814	823	730	93
Total Cash Receipts	<u>1,208,461</u>	<u>1,020,846</u>	<u>1,011,033</u>	<u>9,813</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	1,237,600	1,357,761	1,423,837	66,076
Operating Transfers Out		20,000		(20,000)
Reimbursed Expense		(6)		6
Total Employee Benefits	<u>1,237,600</u>	<u>1,377,755</u>	<u>1,423,837</u>	<u>46,082</u>
Transfers				
Operating Transfers Out	<u>25,000</u>			
Total Expenditures and Transfers	<u>1,262,600</u>	<u>1,377,755</u>	<u>1,423,837</u>	<u>46,082</u>
Receipts Over (Under)				
Expenditures and Transfers	(54,139)	(356,909)		
Unencumbered Cash, Beginning	<u>472,473</u>	<u>418,334</u>		
Unencumbered Cash, Ending	<u>418,334</u>	<u>61,425</u>		

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

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)	
Cash Receipts					
Taxes					
Ad Valorem Tax	\$ 8,789	9,871	9,827	44	
Motor Vehicle Tax	216	829	790	39	
Recreational Vehicle Tax	4	18	16	2	
Delinquent Tax	52	92	132	(40)	
16/20 M Truck Tax	16	15	54	(39)	
Commercial Vehicle Fees	17	63	59	4	
In Lieu of Tax	13		10	(10)	
Watercraft Tax	<u>2</u>	<u>7</u>	<u>6</u>	<u>1</u>	
Total Cash Receipts	<u>9,109</u>	<u>10,895</u>	<u>10,894</u>	<u>1</u>	
Expenditures and Transfers					
Agriculture					
Agricultural Appropriations					
Contractual Services	<u>9,000</u>	<u>11,826</u>	<u>11,826</u>		
Total Expenditures and Transfers	<u>9,000</u>	<u>11,826</u>	<u>11,826</u>		
Receipts Over (Under)					
Expenditures and Transfers	109	(931)			
Unencumbered Cash, Beginning	<u>866</u>	<u>975</u>			
Unencumbered Cash, Ending	<u>975</u>	<u>44</u>			

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

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 77,284	50,319	50,249	70
Motor Vehicle Tax	5,861	7,429	6,942	487
Recreational Vehicle Tax	118	157	139	18
Delinquent Tax	1,359	1,102	1,158	(56)
16/20 M Truck Tax	431	402	470	(68)
Commercial Vehicle Fees	456	550	517	33
In Lieu of Tax	113		92	(92)
Watercraft Tax	46	60	53	7
Total Cash Receipts	<u>85,668</u>	<u>60,019</u>	<u>59,620</u>	<u>399</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>84,557</u>	<u>84,000</u>	<u>84,000</u>	
Total Expenditures and Transfers	<u>84,557</u>	<u>84,000</u>	<u>84,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	1,111	(23,981)		
Unencumbered Cash, Beginning	<u>23,895</u>	<u>25,006</u>		
Unencumbered Cash, Ending	<u>25,006</u>	<u>1,025</u>		

Anderson County, Kansas
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 20,123	16,392	16,364	28
Motor Vehicle Tax	1,704	1,940	1,808	132
Recreational Vehicle Tax	34	41	36	5
Delinquent Tax	364	300	301	(1)
16/20 M Truck Tax	131	117	122	(5)
Commercial Vehicle Fees	132	143	135	8
In Lieu of Tax	29		24	(24)
Watercraft Tax	13	16	14	2
Total Cash Receipts	<u>22,530</u>	<u>18,949</u>	<u>18,804</u>	<u>145</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>22,250</u>	<u>25,000</u>	<u>25,000</u>	
Total Expenditures and Transfers	<u>22,250</u>	<u>25,000</u>	<u>25,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	280	(6,051)		
Unencumbered Cash, Beginning	<u>6,070</u>	<u>6,350</u>		
Unencumbered Cash, Ending	<u>6,350</u>	<u>299</u>		

Anderson County, Kansas
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 67,917	43,532	43,499	33
Motor Vehicle Tax	6,456	6,574	6,101	473
Recreational Vehicle Tax	130	138	123	15
Delinquent Tax	1,422	1,061	1,017	44
16/20 M Truck Tax	462	444	413	31
Commercial Vehicle Fees	503	484	454	30
In Lieu of Tax	99		81	(81)
Watercraft Tax	51	52	47	5
Total Cash Receipts	<u>77,040</u>	<u>52,285</u>	<u>51,735</u>	<u>550</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>76,100</u>	<u>76,100</u>	<u>76,100</u>	
Total Expenditures and Transfers	<u>76,100</u>	<u>76,100</u>	<u>76,100</u>	
Receipts Over (Under)				
Expenditures and Transfers	940	(23,815)		
Unencumbered Cash, Beginning	<u>23,966</u>	<u>24,906</u>		
Unencumbered Cash, Ending	<u>24,906</u>	<u>1,091</u>		

Anderson County, Kansas
Intellectual Disabilities Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)	
Cash Receipts					
Taxes					
Ad Valorem Tax	\$ 38,680	24,849	24,825	24	
Motor Vehicle Tax	3,681	3,744	3,474	270	
Recreational Vehicle Tax	74	79	70	9	
Delinquent Tax	840	611	579	32	
16/20 M Truck Tax	272	253	235	18	
Commercial Vehicle Fees	286	276	259	17	
In Lieu of Tax	56		46	(46)	
Watercraft Tax	29	30	26	4	
Total Cash Receipts	<u>43,918</u>	<u>29,842</u>	<u>29,514</u>	<u>328</u>	
Expenditures and Transfers					
Health					
Health Appropriations					
Contractual Services	<u>43,473</u>	<u>44,342</u>	<u>44,342</u>		
Total Expenditures and Transfers	<u>43,473</u>	<u>44,342</u>	<u>44,342</u>		
Receipts Over (Under)					
Expenditures and Transfers	445	(14,500)			
Unencumbered Cash, Beginning	<u>14,734</u>	<u>15,179</u>			
Unencumbered Cash, Ending	<u>15,179</u>	<u>679</u>			

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

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 122,691	138,558	138,283	275
Motor Vehicle Tax	12,359	11,900	11,021	879
Recreational Vehicle Tax	249	250	221	29
Delinquent Tax	2,514	1,976	1,838	138
16/20 M Truck Tax	887	849	747	102
Commercial Vehicle Fees	962	874	821	53
In Lieu of Tax	179		146	(146)
Watercraft Tax	97	95	84	11
Total Cash Receipts	<u>139,938</u>	<u>154,502</u>	<u>153,161</u>	<u>1,341</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	51,760	57,323	58,000	677
Contractual Services	8,435	7,257	6,900	(357)
Commodities	262,631	226,669	143,000	(83,669)
Capital Outlay	3,349	4,960	30,000	25,040
Operating Transfers Out	2,900	3,400		(3,400)
Reimbursed Expense	(189,585)	(143,648)	(81,400)	62,248
Total Expenditures and Transfers	<u>139,490</u>	<u>155,961</u>	<u>156,500</u>	<u>539</u>
Receipts Over (Under)				
Expenditures and Transfers	448	(1,459)		
Unencumbered Cash, Beginning	<u>3,710</u>	<u>4,158</u>		
Unencumbered Cash, Ending	<u>4,158</u>	<u>2,699</u>		

Anderson County, Kansas
Reappraisal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 163,349	199,204	198,840	364
Motor Vehicle Tax	12,862	15,716	14,673	1,043
Recreational Vehicle Tax	260	331	295	36
Delinquent Tax	3,156	2,505	2,447	58
16/20 M Truck Tax	1,089	876	994	(118)
Commercial Vehicle Fees	994	1,163	1,092	71
In Lieu of Tax	238		194	(194)
Watercraft Tax	100	126	112	14
Total Cash Receipts	<u>182,048</u>	<u>219,921</u>	<u>218,647</u>	<u>1,274</u>
Expenditures and Transfers				
General Government				
Reappraisal				
Personal Services	111,729	109,361	143,235	33,874
Contractual Services	48,422	56,196	71,550	15,354
Commodities	3,990	4,237	7,500	3,263
Capital Outlay	3,117	1,162	1,700	538
Operating Transfers Out	10,000	52,000		(52,000)
Reimbursed Expense	(1,743)	(3,975)		3,975
Total Expenditures and Transfers	<u>175,515</u>	<u>218,981</u>	<u>223,985</u>	<u>5,004</u>
Receipts Over (Under)				
Expenditures and Transfers	6,533	940		
Unencumbered Cash, Beginning	<u>7,561</u>	<u>14,094</u>		
Unencumbered Cash, Ending	<u>14,094</u>	<u>15,034</u>		

Anderson County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,139,085	2,066,594	2,062,792	3,802
Motor Vehicle Tax	208,951	207,243	192,149	15,094
Recreational Vehicle Tax	4,208	4,361	3,859	502
Delinquent Tax	47,095	34,521	32,045	2,476
16/20 M Truck Tax	15,402	14,339	13,022	1,317
Commercial Vehicle Fees	16,250	15,237	14,307	930
In Lieu of Tax	3,116		2,538	(2,538)
Watercraft Tax	1,639	1,653	1,465	188
Total Taxes	<u>2,435,746</u>	<u>2,343,948</u>	<u>2,322,177</u>	<u>21,771</u>
Intergovernmental				
Special City & County Highway	416,592	423,817	415,211	8,606
Equalization and Adjustment	1,056	2,507		2,507
Total Intergovernmental	<u>417,648</u>	<u>426,324</u>	<u>415,211</u>	<u>11,113</u>
Total Cash Receipts	<u>2,853,394</u>	<u>2,770,272</u>	<u>2,737,388</u>	<u>32,884</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	846,755	901,180	949,179	47,999
Contractual Services	192,904	67,265	84,000	16,735
Commodities	1,294,621	1,247,929	1,515,000	267,071
Capital Outlay	554,928	503,530	280,000	(223,530)
Operating Transfers Out	750,000	400,000	275,000	(125,000)
Reimbursed Expense	(114,510)	(84,610)	(40,000)	44,610
Total Expenditures and Transfers	<u>3,524,698</u>	<u>3,035,294</u>	<u>3,063,179</u>	<u>27,885</u>
Receipts Over (Under)				
Expenditures and Transfers	(671,304)	(265,022)		
Unencumbered Cash, Beginning	<u>1,084,088</u>	<u>412,784</u>		
Unencumbered Cash, Ending	<u>412,784</u>	<u>147,762</u>		

Anderson County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 332,522	399,073	406,611	(7,538)
Motor Vehicle Tax	26,012	27,896	25,225	2,671
Recreational Vehicle Tax	573	645	574	71
Delinquent Tax	4,682	3,761	3,500	261
16/20 M Truck Tax	2,104	2,578	2,476	102
Commercial Vehicle Fees	2,276	2,362		2,362
Watercraft Tax	246	266		266
Total Taxes	<u>368,415</u>	<u>436,581</u>	<u>438,386</u>	(<u>1,805</u>)
Intergovernmental				
State Grant	<u>199,643</u>			
Miscellaneous				
Sale of Surplus Property	<u>191</u>			
Total Cash Receipts	<u>568,249</u>	<u>436,581</u>	<u>438,386</u>	(<u>1,805</u>)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Personal Services	53,095	52,547	59,000	6,453
Contractual Services	127,892	136,245	140,300	4,055
Commodities	55,802	50,358	83,600	33,242
Capital Outlay	186,476	194,751	184,900	(9,851)
Operating Transfers Out	25,000	32,000		(32,000)
Reimbursed Expense	(<u>96,152</u>)	(<u>752</u>)		<u>752</u>
Total Expenditures and Transfers	<u>352,113</u>	<u>465,149</u>	<u>467,800</u>	<u>2,651</u>
Receipts Over (Under)				
Expenditures and Transfers	216,136	(28,568)		
Unencumbered Cash, Beginning	(<u>181,952</u>)	<u>34,184</u>		
Unencumbered Cash, Ending	<u>34,184</u>	<u>5,616</u>		

Anderson County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 58,228	40,360	40,312	48
Motor Vehicle Tax	5,631	5,640	5,230	410
Recreational Vehicle Tax	113	119	105	14
Delinquent Tax	1,192	900	872	28
16/20 M Truck Tax	364	389	354	35
Commercial Vehicle Fees	440	415	389	26
In Lieu of Tax	85		69	(69)
Watercraft Tax	44	45	40	5
Total Cash Receipts	<u>66,097</u>	<u>47,868</u>	<u>47,371</u>	<u>497</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	<u>65,500</u>	<u>67,850</u>	<u>67,850</u>	
Total Expenditures and Transfers	<u>65,500</u>	<u>67,850</u>	<u>67,850</u>	
Receipts Over (Under)				
Expenditures and Transfers	597	(19,982)		
Unencumbered Cash, Beginning	<u>20,235</u>	<u>20,832</u>		
Unencumbered Cash, Ending	<u>20,832</u>	<u>850</u>		

Anderson County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 6,285	6,752	6,272	480
Total Cash Receipts	<u>6,285</u>	<u>6,752</u>	<u>6,272</u>	<u>480</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>6,285</u>	<u>6,272</u>	<u>6,272</u>	
Total Expenditures and Transfers	<u>6,285</u>	<u>6,272</u>	<u>6,272</u>	
Receipts Over (Under)				
Expenditures and Transfers		480		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		<u>480</u>		

Anderson County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 207,064	233,412	232,928	484
Motor Vehicle Tax	7,783	19,625	18,597	1,028
Recreational Vehicle Tax	158	416	373	43
Delinquent Tax	2,709	2,661	3,102	(441)
16/20 M Truck Tax	828	521	1,260	(739)
Commercial Vehicle Fees	595	1,474	1,385	89
In Lieu of Tax	302		246	(246)
Watercraft Tax	60	160	142	18
Total Cash Receipts	<u>219,499</u>	<u>258,269</u>	<u>258,033</u>	<u>236</u>
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	98,840	106,752	109,518	2,766
Contractual Services	325,366	85,225	100,000	14,775
Commodities	56,113	61,192	80,000	18,808
Capital Outlay	54,703	7,250	82,000	74,750
Reimbursed Expense	(184,753)	(92,584)		92,584
Total Expenditures and Transfers	<u>350,269</u>	<u>167,835</u>	<u>371,518</u>	<u>203,683</u>
Receipts Over (Under)				
Expenditures and Transfers	(130,770)	90,434		
Unencumbered Cash, Beginning	<u>258,596</u>	<u>127,826</u>		
Unencumbered Cash, Ending	<u>127,826</u>	<u>218,260</u>		

Anderson County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 49,193	16,472	16,430	42
Motor Vehicle Tax	3,942	4,735	4,419	316
Recreational Vehicle Tax	80	100	89	11
Delinquent Tax	1,028	741	737	4
16/20 M Truck Tax	343	268	299	(31)
Commercial Vehicle Fees	304	350	329	21
In Lieu of Tax	72		58	(58)
Watercraft Tax	31	38	34	4
Total Cash Receipts	<u>54,993</u>	<u>22,704</u>	<u>22,395</u>	<u>309</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	<u>40,397</u>	<u>42,226</u>	<u>55,000</u>	<u>12,774</u>
Total Expenditures and Transfers	<u>40,397</u>	<u>42,226</u>	<u>55,000</u>	<u>12,774</u>
Receipts Over (Under)				
Expenditures and Transfers	14,596	(19,522)		
Unencumbered Cash, Beginning	<u>33,228</u>	<u>47,824</u>		
Unencumbered Cash, Ending	<u>47,824</u>	<u>28,302</u>		

Anderson County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,684	1,645	1,764	(119)
Total Cash Receipts	<u>1,684</u>	<u>1,645</u>	<u>1,764</u>	<u>(119)</u>
Expenditures and Transfers				
Culture and Recreation				
Parks and Recreation				
Contractual Services			21,142	21,142
Total Expenditures and Transfers			<u>21,142</u>	<u>21,142</u>
Receipts Over (Under)				
Expenditures and Transfers	1,684	1,645		
Unencumbered Cash, Beginning	<u>17,576</u>	<u>19,260</u>		
Unencumbered Cash, Ending	<u>19,260</u>	<u>20,905</u>		

Anderson County, Kansas
Special Ambulance Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 10,000	10,000
Total Cash Receipts	<u>10,000</u>	<u>10,000</u>
Expenditures and Transfers		
Public Safety		
Ambulance Service		
Contractual Services	475	1,530
Capital Outlay	<u>10,295</u>	<u>80,508</u>
Total Expenditures and Transfers	<u>10,770</u>	<u>82,038</u>
Receipts Over (Under)		
Expenditures and Transfers	(770)	(72,038)
Unencumbered Cash, Beginning	<u>199,183</u>	<u>198,413</u>
Unencumbered Cash, Ending	<u><u>198,413</u></u>	<u><u>126,375</u></u>

Anderson County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 24,577	160,612
Total Cash Receipts	<u>24,577</u>	<u>160,612</u>
Expenditures and Transfers		
Reconstruction and Remodeling		
Contractual Services	<u>2,900</u>	90,736
Total Expenditures and Transfers	<u>2,900</u>	<u>90,736</u>
Receipts Over (Under)		
Expenditures and Transfers	21,677	69,876
Unencumbered Cash, Beginning	<u>1,712,450</u>	1,734,127
Unencumbered Cash, Ending	<u><u>1,734,127</u></u>	<u><u>1,804,003</u></u>

Anderson County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 16,900	212,900
Total Cash Receipts	<u>16,900</u>	<u>212,900</u>
Expenditures and Transfers		
Equipment		
Equipment		
Operating Transfers Out		20,000
General Government	101,233	80,543
Total Expenditures and Transfers	<u>101,233</u>	<u>100,543</u>
Receipts Over (Under)		
Expenditures and Transfers	(84,333)	112,357
Unencumbered Cash, Beginning	907,247	822,914
Unencumbered Cash, Ending	<u>822,914</u>	<u>935,271</u>

Anderson County, Kansas
Jail Sales Tax Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Countywide Sales Tax	\$ 429,241	460,893
Total Cash Receipts	<u>429,241</u>	<u>460,893</u>
Expenditures and Transfers		
Transfers		
Operating Transfers Out	434,373	436,248
Total Expenditures and Transfers	<u>434,373</u>	<u>436,248</u>
Receipts Over (Under)		
Expenditures and Transfers	(5,132)	24,645
Unencumbered Cash, Beginning	<u>460,743</u>	455,611
Unencumbered Cash, Ending	<u><u>455,611</u></u>	<u><u>480,256</u></u>

Anderson County, Kansas
Jail/Sheriff Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 70,000	216,000
Total Cash Receipts	<u>70,000</u>	<u>216,000</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	6,490	16,320
Commodities	632	2,617
Capital Outlay	54,267	104,403
Reimbursed Expense	(2,765)	(1,000)
Total Expenditures and Transfers	<u>58,624</u>	<u>122,340</u>
Receipts Over (Under)		
Expenditures and Transfers	11,376	93,660
Unencumbered Cash, Beginning	<u>475,815</u>	<u>487,191</u>
Unencumbered Cash, Ending	<u><u>487,191</u></u>	<u><u>580,851</u></u>

Anderson County, Kansas
Special Highway Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 500,000	200,000
Total Cash Receipts	<u>500,000</u>	<u>200,000</u>
Expenditures and Transfers		
Equipment		
Construction		
Public Works		38,654
Total Expenditures and Transfers		<u>38,654</u>
Receipts Over (Under)		
Expenditures and Transfers	500,000	161,346
Unencumbered Cash, Beginning	<u>163,743</u>	<u>663,743</u>
Unencumbered Cash, Ending	<u>663,743</u>	<u>825,089</u>

Anderson County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 250,000	200,000
Miscellaneous		
Sale of Surplus Property	60,914	
Total Cash Receipts	<u>310,914</u>	<u>200,000</u>
Expenditures and Transfers		
Equipment		
Equipment		
Public Works		158,772
Total Expenditures and Transfers		<u>158,772</u>
Receipts Over (Under)		
Expenditures and Transfers	310,914	41,228
Unencumbered Cash, Beginning	<u>138,293</u>	<u>449,207</u>
Unencumbered Cash, Ending	<u><u>449,207</u></u>	<u><u>490,435</u></u>

Anderson County, Kansas
Special Rural Fire Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$	4,500
Contracts with Other Governments		14,000
Total Intergovernmental		18,500
Transfers		
Operating Transfers In	25,000	33,000
Miscellaneous		
Sale of Surplus Property		16,083
Donations		100
Total Miscellaneous		16,183
Total Cash Receipts	25,000	67,683
Expenditures and Transfers		
Public Safety		
Fire Protection		
Contractual Services	36,000	
Commodities	4,362	
Capital Outlay	125,988	40,182
Reimbursed Expense	(18,901)	(20,058)
Total Expenditures and Transfers	147,449	20,124
Receipts Over (Under)		
Expenditures and Transfers	(122,449)	47,559
Unencumbered Cash, Beginning	145,499	23,050
Unencumbered Cash, Ending	23,050	70,609

Anderson County, Kansas
Welda Sewer District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Special Assessments	\$ 25,245	24,351	23,000	1,351
Licenses, Fees, and Permits				
Service Fees	6,748	7,950	8,000	(50)
Total Cash Receipts	<u>31,993</u>	<u>32,301</u>	<u>31,000</u>	<u>1,301</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Personal Services	3,413	4,200	5,000	800
Contractual Services	4,446	3,078	10,000	6,922
Commodities	414	4,390	10,000	5,610
Capital Outlay			30,247	30,247
Operating Transfers Out	19,557	19,534	21,000	1,466
Total Expenditures and Transfers	<u>27,830</u>	<u>31,202</u>	<u>76,247</u>	<u>45,045</u>
Receipts Over (Under)				
Expenditures and Transfers	4,163	1,099		
Unencumbered Cash, Beginning	<u>63,247</u>	<u>67,410</u>		
Unencumbered Cash, Ending	<u>67,410</u>	<u>68,509</u>		

Anderson County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 54,499	51,308	55,000	(3,692)
Use of Money and Property				
Interest on Investments	238	115	175	(60)
Total Cash Receipts	<u>54,737</u>	<u>51,423</u>	<u>55,175</u>	<u>(3,752)</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	67,645	68,709	90,519	21,810
Reimbursed Expense	(1,215)	(4,354)		4,354
Total Expenditures and Transfers	<u>66,430</u>	<u>64,355</u>	<u>90,519</u>	<u>26,164</u>
Receipts Over (Under)				
Expenditures and Transfers	(11,693)	(12,932)		
Unencumbered Cash, Beginning	<u>69,296</u>	<u>57,603</u>		
Unencumbered Cash, Ending	<u>57,603</u>	<u>44,671</u>		

Anderson County, Kansas
Wireless Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Use of Money and Property				
Interest on Investments	\$ 65	37	75	(38)
Total Cash Receipts	<u>65</u>	<u>37</u>	<u>75</u>	<u>(38)</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	<u>3,740</u>	<u>4,291</u>	<u>11,112</u>	<u>6,821</u>
Total Expenditures and Transfers	<u>3,740</u>	<u>4,291</u>	<u>11,112</u>	<u>6,821</u>
Receipts Over (Under)				
Expenditures and Transfers	(3,675)	(4,254)		
Unencumbered Cash, Beginning	<u>15,962</u>	<u>12,287</u>		
Unencumbered Cash, Ending	<u>12,287</u>	<u>8,033</u>		

Anderson County, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 216,716	114,978	114,782	196
Motor Vehicle Tax	24,689	21,119	19,468	1,651
Recreational Vehicle Tax	497	444	391	53
Delinquent Tax	5,722	3,748	3,247	501
16/20 M Truck Tax	1,778	1,696	1,319	377
Commercial Vehicle Fees	1,922	1,544	1,450	94
In Lieu of Tax	316		257	(257)
Watercraft Tax	194	167	148	19
Total Taxes	<u>251,834</u>	<u>143,696</u>	<u>141,062</u>	<u>2,634</u>
Use of Money and Property				
Interest on Investments	<u>95</u>	<u>584</u>		<u>584</u>
Transfers				
Operating Transfers In		2,716		2,716
Total Cash Receipts	<u>251,929</u>	<u>146,996</u>	<u>141,062</u>	<u>5,934</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	185,000	195,000	195,000	
Interest	56,324	48,425	48,425	
Commission & Postage			50	50
Cash Basis Reserve			20,000	20,000
Total Expenditures and Transfers	<u>241,324</u>	<u>243,425</u>	<u>263,475</u>	<u>20,050</u>
Receipts Over (Under)				
Expenditures and Transfers	10,605	(96,429)		
Unencumbered Cash, Beginning	<u>114,196</u>	<u>124,801</u>		
Unencumbered Cash, Ending	<u>124,801</u>	<u>28,372</u>		

Anderson County, Kansas
Hospital Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 446,179	441,050	440,178	872
Motor Vehicle Tax	39,561	43,081	40,079	3,002
Recreational Vehicle Tax	798	908	805	103
Delinquent Tax	4,839	6,177	6,684	(507)
16/20 M Truck Tax	3,306	2,704	2,716	(12)
Commercial Vehicle Fees	3,060	3,178	2,984	194
In Lieu of Tax	650		529	(529)
Watercraft Tax	308	345	306	39
Total Taxes	<u>498,701</u>	<u>497,443</u>	<u>494,281</u>	<u>3,162</u>
Intergovernmental				
Contracts with Other Governments	<u>1,024,000</u>	<u>1,023,999</u>	<u>1,023,996</u>	<u>3</u>
Use of Money and Property				
Interest on Investments	<u>200</u>	<u>1,763</u>	<u>125</u>	<u>1,638</u>
Total Cash Receipts	<u>1,522,901</u>	<u>1,523,205</u>	<u>1,518,402</u>	<u>4,803</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	525,000	550,000	550,000	
Interest	1,090,331	1,079,831	1,079,832	1
Commission & Postage			100	100
Cash Basis Reserve			<u>250,000</u>	<u>250,000</u>
Total Expenditures and Transfers	<u>1,615,331</u>	<u>1,629,831</u>	<u>1,879,932</u>	<u>250,101</u>
Receipts Over (Under)				
Expenditures and Transfers	(92,430)	(106,626)		
Unencumbered Cash, Beginning	<u>454,380</u>	<u>361,950</u>		
Unencumbered Cash, Ending	<u>361,950</u>	<u>255,324</u>		

Anderson County, Kansas
Welda Sewer Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Transfers				
Operating Transfers In	\$ 19,557	19,534	21,000	(1,466)
Total Cash Receipts	<u>19,557</u>	<u>19,534</u>	<u>21,000</u>	<u>(1,466)</u>
Expenditures and Transfers				
Debt Service				
Temporary Notes				
Rural Development Loan				
Principal and Interest	19,557	19,534	19,535	1
Cash Basis Reserve			3,112	3,112
Total Expenditures and Transfers	<u>19,557</u>	<u>19,534</u>	<u>22,647</u>	<u>3,113</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>205</u>	<u>205</u>		
Unencumbered Cash, Ending	<u>205</u>	<u>205</u>		

Anderson County, Kansas
Law Enforcement Center Bond Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 134,673	175,035
Total Cash Receipts	<u>134,673</u>	<u>175,035</u>
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services	<u>620,000</u>	<u> </u>
Total Expenditures and Transfers	<u>620,000</u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	(485,327)	175,035
Unencumbered Cash, Beginning	<u>551,806</u>	<u>66,479</u>
Unencumbered Cash, Ending	<u>66,479</u>	<u>241,514</u>

Anderson County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 188,914	216,612	170,000	46,612
Total Cash Receipts	<u>188,914</u>	<u>216,612</u>	<u>170,000</u>	<u>46,612</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Contractual Services	143,263	113,467	115,000	1,533
Commodities	21,882	19,438	35,000	15,562
Capital Outlay	39,995	14,588	51,000	36,412
Reimbursed Expense	(4,683)			
Total Expenditures and Transfers	<u>200,457</u>	<u>147,493</u>	<u>201,000</u>	<u>53,507</u>
Receipts Over (Under)				
Expenditures and Transfers	(11,543)	69,119		
Unencumbered Cash, Beginning	<u>410,637</u>	<u>399,094</u>		
Unencumbered Cash, Ending	<u>399,094</u>	<u>468,213</u>		

Anderson County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$ 1,750	1,225
Licenses, Fees, and Permits		
Officer Fees	344,374	321,422
Miscellaneous		
Other	5	
Total Cash Receipts	<u>346,129</u>	<u>322,647</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	183,253	192,320
Contractual Services	1,687	1,157
Commodities	1,370	1,053
Capital Outlay	3,492	998
Operating Transfers Out	229,446	156,498
Reimbursed Expense	(171)	
Total Expenditures and Transfers	<u>419,077</u>	<u>352,026</u>
Receipts Over (Under)		
Expenditures and Transfers	(72,948)	(29,379)
Unencumbered Cash, Beginning	<u>229,446</u>	<u>156,498</u>
Unencumbered Cash, Ending	<u><u>156,498</u></u>	<u><u>127,119</u></u>

Anderson County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,119	1,642
Total Cash Receipts	<u>1,119</u>	<u>1,642</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	560	821
Total Expenditures and Transfers	<u>560</u>	<u>821</u>
Receipts Over (Under)		
Expenditures and Transfers	559	821
Unencumbered Cash, Beginning	4,721	5,280
Unencumbered Cash, Ending	<u>5,280</u>	<u>6,101</u>

Anderson County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 1,171	984
Licenses, Fees, and Permits		
Officer Fees	520	130
Miscellaneous		
Sale of Confiscations	500	500
Total Cash Receipts	<u>1,691</u>	<u>1,614</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Commodities	909	830
Total Expenditures and Transfers	<u>909</u>	<u>830</u>
Receipts Over (Under)		
Expenditures and Transfers	782	784
Unencumbered Cash, Beginning	5,490	6,272
Unencumbered Cash, Ending	<u>6,272</u>	<u>7,056</u>

Anderson County, Kansas
Special Sex Offender Fee Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,779	3,180
Total Cash Receipts	<u>2,779</u>	<u>3,180</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	772	915
Commodities	251	181
Capital Outlay		1,444
Total Expenditures and Transfers	<u>1,023</u>	<u>2,540</u>
Receipts Over (Under)		
Expenditures and Transfers	1,756	640
Unencumbered Cash, Beginning	<u>2,465</u>	<u>4,221</u>
Unencumbered Cash, Ending	<u><u>4,221</u></u>	<u><u>4,861</u></u>

Anderson County, Kansas
Inmate Commissary Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 17,902	45,251
Total Cash Receipts	<u>17,902</u>	<u>45,251</u>
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services	1,396	5,055
Commodities	23,079	41,708
Capital Outlay	<u>915</u>	<u>915</u>
Total Expenditures and Transfers	<u>24,475</u>	<u>47,678</u>
Receipts Over (Under)		
Expenditures and Transfers	(6,573)	(2,427)
Unencumbered Cash, Beginning	<u>18,477</u>	<u>11,904</u>
Unencumbered Cash, Ending	<u><u>11,904</u></u>	<u><u>9,477</u></u>

Anderson County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,666	9,706
Use of Money and Property		
Interest on Investments	194	188
Total Cash Receipts	<u>10,860</u>	<u>9,894</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	1,941	1,903
Commodities	779	396
Capital Outlay	1,988	5,693
Reimbursed Expense	(28)	
Total Expenditures and Transfers	<u>4,680</u>	<u>7,992</u>
Receipts Over (Under)		
Expenditures and Transfers	6,180	1,902
Unencumbered Cash, Beginning	<u>39,444</u>	<u>45,624</u>
Unencumbered Cash, Ending	<u><u>45,624</u></u>	<u><u>47,526</u></u>

Anderson County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,666	2,429
Use of Money and Property		
Interest on Investments	17	22
Total Cash Receipts	<u>2,683</u>	<u>2,451</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	2,683	2,451
Unencumbered Cash, Beginning	<u>2,397</u>	<u>5,080</u>
Unencumbered Cash, Ending	<u><u>5,080</u></u>	<u><u>7,531</u></u>

Anderson County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,666	2,429
Use of Money and Property		
Interest on Investments	17	22
Total Cash Receipts	<u>2,683</u>	<u>2,451</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	2,683	2,451
Unencumbered Cash, Beginning	<u>2,397</u>	<u>5,080</u>
Unencumbered Cash, Ending	<u><u>5,080</u></u>	<u><u>7,531</u></u>

Anderson County, Kansas
Special Prosecutor's Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Forfeiture Proceeds	\$ 684	
Total Cash Receipts	<u>684</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	684	
Unencumbered Cash, Beginning		<u>684</u>
Unencumbered Cash, Ending	<u><u>684</u></u>	<u><u>684</u></u>

Anderson County, Kansas
Prosecuting Attorney Check Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$	70
Total Cash Receipts		70
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		70
Unencumbered Cash, Beginning	332	332
Unencumbered Cash, Ending	332	402

Anderson County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	\$ 2,119	2,091
Other	<u>70</u>	<u>75</u>
Total Cash Receipts	<u>2,189</u>	<u>2,166</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	176	146
Commodities	<u>1,833</u>	<u>1,463</u>
Total Expenditures and Transfers	<u>2,009</u>	<u>1,609</u>
Receipts Over (Under)		
Expenditures and Transfers	180	557
Unencumbered Cash, Beginning	<u>1,555</u>	<u>1,735</u>
Unencumbered Cash, Ending	<u><u>1,735</u></u>	<u><u>2,292</u></u>

Anderson County, Kansas
CDBG - Fire Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	59,556
Total Cash Receipts		59,556
Expenditures and Transfers		
Public Safety		
Fire Protection		
Contractual Services	2,000	7,000
Capital Outlay	109,084	
Reimbursed Expense	(59,528)	
Total Fire Protection	51,556	7,000
Transfers		
Operating Transfers Out		1,000
Total Expenditures and Transfers	51,556	8,000
Receipts Over (Under)		
Expenditures and Transfers	(51,556)	51,556
Unencumbered Cash, Beginning		(51,556)
Unencumbered Cash, Ending	(51,556)	

Anderson County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 25,000	20,000
Total Cash Receipts	<u>25,000</u>	<u>20,000</u>
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	19,542	14,145
Contractual Services	2,935	2,298
Reimbursed Expense		(1,609)
Total Expenditures and Transfers	<u>22,477</u>	<u>14,834</u>
Receipts Over (Under)		
Expenditures and Transfers	2,523	5,166
Unencumbered Cash, Beginning	<u>12,427</u>	<u>14,950</u>
Unencumbered Cash, Ending	<u><u>14,950</u></u>	<u><u>20,116</u></u>

Anderson County, Kansas
Sheriff Bulletproof Vest Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 785	
Total Cash Receipts	<u>785</u>	
Expenditures and Transfers		
Public Safety		
Sheriff		
Capital Outlay	752	
Reimbursed Expense	(380)	
Total Expenditures and Transfers	<u>372</u>	
Receipts Over (Under)		
Expenditures and Transfers	413	
Unencumbered Cash, Beginning	<u>1,073</u>	<u>1,486</u>
Unencumbered Cash, Ending	<u><u>1,486</u></u>	<u><u>1,486</u></u>

Anderson County, Kansas
Diversion Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 15,272	23,800
Total Cash Receipts	<u>15,272</u>	<u>23,800</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	11,127	12,854
Commodities	327	
Capital Outlay	400	2,099
Reimbursed Expense		(595)
Total Expenditures and Transfers	<u>11,854</u>	<u>14,358</u>
Receipts Over (Under)		
Expenditures and Transfers	3,418	9,442
Unencumbered Cash, Beginning	<u>57,272</u>	<u>60,690</u>
Unencumbered Cash, Ending	<u><u>60,690</u></u>	<u><u>70,132</u></u>

Anderson County, Kansas
Bond Refinancing Expense Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
General Government		
Contractual Services	210	
Reimbursed Expense	(210)	
Transfers		
Operating Transfers Out		2,716
Total Expenditures and Transfers		2,716
Receipts Over (Under)		
Expenditures and Transfers		(2,716)
Unencumbered Cash, Beginning	2,716	2,716
Unencumbered Cash, Ending	2,716	2,716

Anderson County, Kansas
Veteran's Memorial Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 150,000	150,000
Miscellaneous		
Donations	600	
Total Cash Receipts	<u>150,600</u>	<u>150,000</u>
Expenditures and Transfers		
Culture and Recreation		
Contractual Services		25
Total Expenditures and Transfers		<u>25</u>
Receipts Over (Under)		
Expenditures and Transfers	150,600	149,975
Unencumbered Cash, Beginning	<u>82,935</u>	<u>233,535</u>
Unencumbered Cash, Ending	<u><u>233,535</u></u>	<u><u>383,510</u></u>

Anderson County, Kansas
Ethanol Plant Tax Refund Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$	768,772
Total Cash Receipts		768,772
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		768,772
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		768,772

Anderson County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2017

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Kincaid - General	\$	32,470	32,470	
Westphalia - General		15,552	15,552	
Westphalia - Bond and Interest		124	124	
Westphalia - Sewer Special Assessment		1,403	1,403	
Garnett - Library		159,883	159,883	
Garnett - Airport		62,876	62,876	
Garnett - Parks		129,191	129,191	
Garnett - Recreation		90,556	90,556	
Garnett - Employee Benefits		178,094	178,094	
Garnett - Law Enforcement		395,404	395,404	
Garnett - Bond and Interest		67,048	67,048	
Garnett - Special Street		25,828	25,828	
Garnett - Weed Cutting		3,950	3,950	
Garnett - Special Sidewalk		1,120	1,120	
Garnett - Building Removal		1,000	1,000	
Colony - General		48,751	48,751	
Colony - Library		4,957	4,957	
Colony - Employee Benefits		285	285	
Greeley - General		61,758	61,758	
Subtotal Cities		<u>1,280,250</u>	<u>1,280,250</u>	
Townships:				
Walker - General		1,991	1,991	
Washington - General		3,054	3,054	
Welda - General		17,725	17,725	
Westphalia - General		11,205	11,205	
Jackson - General		1,279	1,279	
Lincoln - General		3,065	3,065	
Lone Elm - General		8,646	8,646	
Monroe - General		1,567	1,567	
Putnam - General		2,423	2,423	
Reeder - General		4,446	4,446	
Rich - General		7,367	7,367	
Rich - Library		10,366	10,366	
Subtotal Townships		<u>73,134</u>	<u>73,134</u>	
Schools:				
USD #365 - General		1,333,011	1,333,011	
USD #365 - Capital Outlay		568,113	568,113	
USD #365 - Bond and Interest		694,097	694,097	
USD #365 - Supplemental General		1,419,621	1,419,621	
USD #479 - General		311,907	311,907	
USD #479 - Supplemental General		297,533	297,533	
USD #287 - General		4,135	4,135	
USD #287 - Capital Outlay		1,859	1,859	
USD #287 - Recreation		650	650	
USD #287 - Supplemental General		5,268	5,268	
Subtotal Schools		<u>4,636,194</u>	<u>4,636,194</u>	

Anderson County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2017

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Richmond	\$	795	795	
Colony-Ozark		15,674	15,674	
Glenloch		3,060	3,060	
Mont Ida		2,148	2,148	
Kincaid		7,972	7,972	
Springfield		6,649	6,649	
Greeley-Walker		4,402	4,402	
Subtotal Cemeteries		<u>40,700</u>	<u>40,700</u>	
Watershed Districts:				
Deer Creek Watershed		14,971	14,971	
Jt. Pottowatomie Watershed		133,985	133,985	
Subtotal Watershed Districts		<u>148,956</u>	<u>148,956</u>	
Regional Library:				
SEK Library General		97,520	97,520	
SEK Library Employee Benefits		6,512	6,512	
Subtotal Regional Library		<u>104,032</u>	<u>104,032</u>	
Total Subdivisions		<u>6,283,266</u>	<u>6,283,266</u>	
State Funds:				
State Educational Building		89,941	89,941	
State Institutional Building		44,970	44,970	
State MVT	3,812	13,845	15,107	2,550
Total State Funds	<u>3,812</u>	<u>148,756</u>	<u>150,018</u>	<u>2,550</u>
Other Agency Funds:				
Payroll Clearing		4,832,980	4,832,980	
Motor Vehicle Licenses	4,351	6,944,116	6,945,499	2,968
Driver License Fees		34,908	34,908	
Game Licenses	638	14,385	14,380	643
Cereal Malt Beverage Licenses		25	25	
Heritage Trust		6,155	6,155	
Stray Animal	3,424	399	3,424	399
Clerk of Court Release	55	1,764	1,783	36
Cash Bond Deposits		4,161	4,161	
Sales Tax		1,370,838	1,370,838	
State VIN Fees	12,740	14,840	9,269	18,311
Frontier Extension District #11		147,853	147,853	
Treasurer's Holding Account	22,255	69,818	67,861	24,212
Total Other Agency Funds	<u>43,463</u>	<u>13,442,242</u>	<u>13,439,136</u>	<u>46,569</u>
Distributable Funds:				
Current Tax	8,240,361	15,412,650	14,735,256	8,917,755
Delinquent Tax	86,171	312,033	254,212	143,992
Motor Vehicle Tax	37,130	1,167,446	1,165,743	38,833
Recreational Vehicle Tax	542	24,075	24,203	414
Local Alcoholic Liquor		10,042	10,042	
Commercial Motor Vehicle Fees	2,166	80,956	83,089	33
Neighborhood Revitalization		73,672	73,672	
Watercraft Tax	6,218	10,218	10,060	6,376
Total Distributable Funds	<u>8,372,588</u>	<u>17,091,092</u>	<u>16,356,277</u>	<u>9,107,403</u>
Total Agency Funds	<u>8,419,863</u>	<u>36,965,356</u>	<u>36,228,697</u>	<u>9,156,522</u>

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County of Anderson, Kansas
Reconciliation of 2016 Tax Roll
For the Year Ended December 31, 2017

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	15,116,102
Add: Added and Escaped Taxes	7,806	
Deduct: Taxes Abated and Cancelled	<u>(52,515)</u>	<u>(44,709)</u>
Tax Roll as Adjusted		<u><u>15,071,393</u></u>
<u>County Treasurer's Accounting:</u>		
Tax Collections (Net of Refunds)		14,723,640
Uncollected:		
Personal Property	13,867	
Real Estate	318,264	
Special Assessments	<u>16,187</u>	
Total Uncollected		348,318
Tax Roll (Over) Under Accounted For		<u>(565)</u>
Net Tax Roll		<u><u>15,071,393</u></u>

County of Anderson, Kansas
County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2017

Schedule 5
(Page 1 of 4)

Balance - January 1, 2017	\$	-
<u>Receipts:</u>		
CMB License and Stamp Fees	50	
Community Building Rent	2,160	
Emergency Preparedness Grant	53,263	
Filing Fees	340	
Fish and Game Fees	14,983	
Reimbursements to Various Funds	32,322	
Quonset Hut Rentals	1,025	
Jail Commissary Reimbursments	45,251	
Miscellaneous	12,124	
Total Receipts		161,518
<u>Disbursements:</u>		
To County Treasurer		161,518
Balance - December 31, 2017		-

County of Anderson, Kansas
Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2017

Schedule 5
(Page 2 of 4)

Balance - January 1, 2017	\$	-
<u>Receipts:</u>		
Mortgage Registration Fees	30,758	
Recording Fees	55,076	
Heritage Trust Fees	4,858	
Technology Fees	14,574	
Other	6	
Total Receipts	<hr/>	105,272
<u>Disbursements:</u>		
To County Treasurer		<hr/>
		105,272
Balance - December 31, 2017		<hr/> <hr/>
		-

County of Anderson, Kansas
Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2017

Schedule 5
(Page 3 of 4)

Balance - January 1, 2017	\$	146,829
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Receipts:

Bonds	21,586	
County Clerk Fees	2,430	
Drivers License Reinstatement Fees	2,953	
Fines, Penalties and Forfeitures	96,249	
Indigent Defense Fees	2,640	
Attorney Fee State	6,327	
Interest	63	
Judgments, Sale Proceeds, and Other	144,880	
Law Library Fees	8,275	
LETC Fees	12,324	
Marriage License Fees	2,124	
PATF Fees	1,644	
State Clerk Fees	84,237	
Total Receipts	84,237	385,732

Disbursements:

To State Treasurer	242,200	
To County Treasurer	35,504	
To Others	242,425	
Total Disbursements	242,425	520,129

Balance - December 31, 2017		12,432
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Composition of Cash

Demand Deposit	\$	12,432
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County of Anderson, Kansas
 Sheriff
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2017

Schedule 5
 (Page 4 of 4)

Sheriff Collections

Balance - January 1, 2017	\$	-
<u>Receipts:</u>		
Sheriff Fees	8,196	
Jail Keep, Work Release, Inmate Bonds	315,995	
VIN Fees	14,800	
Total Receipts		338,991
<u>Disbursements:</u>		
To County Treasurer		338,991
Balance - December 31, 2017		-

Jail Inmate Account

Balance - January 1, 2017	\$	20,996
<u>Receipts:</u>		
Inmate Revenue		33,455
<u>Disbursements:</u>		
Inmate Expenses		36,887
Balance - December 31, 2017		17,564
<u>Composition of Cash</u>		
Demand Deposit	\$	17,564