

GREENWOOD COUNTY, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2017

GREENWOOD COUNTY, KANSAS
For the Year Ended December 31, 2017
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Greenwood County, Kansas

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

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

Auditors' Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Greenwood 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.

Other Matters***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, and reconciliation of the 2016 tax roll (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Greenwood County, Kansas as of and for the year ended December 31, 2016 (not presented herein), and have issued our report thereon dated September 21, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2016 actual column (2016 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2017 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 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 basic financial statement as a whole for the year ended December 31, 2016, on the basis of accounting described in Note 1.

A handwritten signature in black ink that reads "Jarred, Gilmore & Phillips, PA". The signature is written in a cursive, flowing style.

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 8, 2018

GREENWOOD COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2017
General	\$ 754,099.86	\$ 2,700,365.19	\$ 2,658,206.84	\$ 796,258.21	\$ 193,009.30	\$ 989,267.51
Special Purpose:						
Ambulance	59,424.13	484,733.44	529,806.47	14,351.10	39,281.69	53,632.79
Appraiser's Cost	15,456.03	305,005.14	277,140.94	43,320.23	11,372.14	54,692.37
Conservation District	339.53	17,042.68	17,250.00	132.21	-	132.21
County Building	448,947.16	10,000.00	231,115.00	227,832.16	231,115.00	458,947.16
Direct Election	24,501.20	80,989.67	68,927.49	36,563.38	4,265.05	40,828.43
Economic Development	19,939.08	38.31	5,500.00	14,477.39	-	14,477.39
Economic Development Loan	68,275.71	180.19	32.73	68,423.17	-	68,423.17
Extension Council	2,422.04	114,548.24	116,000.00	970.28	-	970.28
Fair	228.47	13,613.12	13,750.00	91.59	-	91.59
Health	127,644.04	147,643.52	217,968.81	57,318.75	21,036.16	78,354.91
Historical Society	137.50	7,413.46	7,500.00	50.96	-	50.96
Hospital Maintenance	-	183,992.70	183,992.70	-	-	-
Mental Health	1,059.45	39,300.39	40,000.00	359.84	-	359.84
Intellectual Disability	580.49	27,685.01	28,000.00	265.50	-	265.50
Noxious Weed	-	20,000.53	-	20,000.53	-	20,000.53
Road and Bridge	622,957.77	1,895,339.56	1,867,941.40	650,355.93	94,253.65	744,609.58
Rural Fire District No. 1	20,544.33	213,920.57	222,615.19	11,849.71	6,749.57	18,599.28
Service Program for the Elderly	1,925.62	89,223.66	89,800.00	1,349.28	-	1,349.28
Special Alcohol Program	1,823.53	7,076.31	6,952.12	1,947.72	-	1,947.72
Special Bridge	121,453.88	257,838.94	229,640.00	149,652.82	142,760.00	292,412.82
Special Liability	42,667.69	0.12	-	42,667.81	-	42,667.81
Special Park and Recreation	485.32	872.38	-	1,357.70	-	1,357.70
Special Equipment Reserve	653,593.32	255,820.00	43,700.98	865,712.34	-	865,712.34
Special Noxious Weed	27,587.40	114,310.00	62,971.90	78,925.50	721.79	79,647.29
Special Highway	233,039.32	107,000.00	203,854.28	136,185.04	-	136,185.04
Special Machinery	438,907.64	150,000.00	290,719.50	298,188.14	-	298,188.14
Special Rural Fire Equipment	16,711.30	63.11	15,515.00	1,259.41	15,515.00	16,774.41
Emergency Telephone Service	122,151.98	46,928.62	36,742.25	132,338.35	122.18	132,460.53
Trusts:						
Motor Vehicle Operating	9,046.67	62,651.99	64,985.29	6,713.37	5,976.14	12,689.51
Prosecuting Attorney Training	5,765.72	2,287.00	1,855.43	6,197.29	-	6,197.29
Special Law Enforcement Trust	3,694.02	404.00	3,479.62	618.40	-	618.40
County Treasurer's Technology	4,338.00	2,007.50	-	6,345.50	-	6,345.50
Conceal and Carry Permit Fees	11,698.50	32.50	-	11,731.00	-	11,731.00
Register of Deeds Technology	26,595.33	8,030.00	7,524.63	27,100.70	677.85	27,778.55
County Clerk's Technology	2,338.00	2,007.50	-	4,345.50	-	4,345.50
Prosecuting Attorney Trust	6,176.01	101.00	-	6,277.01	-	6,277.01
Prosecuting Attorney Check Fees	9,669.06	310.00	-	9,979.06	-	9,979.06
Law Enforcement Tow and Storage	-	22,772.50	18,252.45	4,520.05	654.00	5,174.05
Emergency Medical Service Grant	114.55	1,500.00	-	1,614.55	-	1,614.55
Criminal Interdiction	449.27	-	449.27	-	-	-
Registered Offenders Fees	2,840.00	2,650.00	500.00	4,990.00	-	4,990.00
LEPP Grant	9,716.51	920.00	3.22	10,633.29	-	10,633.29
Bridge Building - KDOT Exchange Program	264,704.30	255,552.28	-	520,256.58	-	520,256.58
Total Primary Government (Excluding Agency Funds)	\$ 4,184,049.73	\$ 7,652,171.13	\$ 7,562,693.51	\$ 4,273,527.35	\$ 767,509.52	\$ 5,041,036.87

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

Statement 1 (Continued)

GREENWOOD COUNTY, KANSAS

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

	<u>2017</u>
Total Cash to be accounted for:	<u>\$ 5,041,036.87</u>
Composition of Cash:	
Cash Items	\$ 4,346.11
Cash on Hand	800.00
Certificates of Deposit	1,575,619.86
Demand Deposits	290,311.54
Municipal Investment Pool	<u>10,911,919.23</u>
Total Cash	12,782,996.74
Agency Funds Per Schedule 3	<u>(7,741,959.87)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 5,041,036.87</u>

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

GREENWOOD COUNTY, KANSAS

Notes to Financial Statement
For the Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Greenwood County, Kansas (the County) have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principle standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 describes how the County's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

Greenwood County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Greenwood County, Kansas as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement.

Regulatory Basis Fund Types

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statements. The types of funds maintained by the County are as follows:

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

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

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments paid prior to the issuance of general obligation bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as revenue in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the County bond and interest fund to finance delinquent special assessments receivable.

Pension Plan

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System or the State of Kansas Police and Fire Retirement System, both of which are multi-employer, state-wide pension plans. The County's policy is to fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State of Kansas.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the County Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Budgetary Information

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

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

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

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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose fund:

- County Building Fund
- Economic Development Loan Fund
- Special Equipment 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 is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. **STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the County was in compliance with Kansas cash basis laws. As shown in Schedule 1, the County was in apparent violation of K.S.A. 79-2935, as the County has obligated expenditures in excess of budgeted limits in the Special Noxious Weed Fund.

3. **DEPOSITS AND INVESTMENTS**

As of year end, the County has the following investments.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years) Less than 1</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$10,911,919.23	\$10,911,919.23	S&P AAf/S1+

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 branch or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the bank provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

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. One hundred percent of the County's investments were held in the Kansas Municipal Investment Pool as of December 31, 2017.

3. DEPOSITS AND INVESTMENTS (Continued)

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. All deposits were legally secured at December 31, 2017.

Deposits: At year-end, the County's carrying amount of deposits was \$1,865,931.40 and the bank balance was \$2,051,770.08. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$1,305,391.61 was covered by FDIC insurance, \$746,378.47 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name.

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

At December 31, 2017, the County had invested \$10,911,919.23 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.

4. OPERATING LEASES

As of December 31, 2017 the County has entered an operating lease with Pitney Bowes. Rent expense for the year ended December 31, 2017, was \$4,266.24. Under the current lease agreements, the future minimum rental payments are as follows:

2018	\$ 4,266.24
2019	4,266.24
2020	4,266.24

5. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

5. DEFINED BENEFIT PENSION PLAN (Continued)

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member employee contribution rate 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 and 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 through March 31, 2016 with a 0% moratorium until September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$178,304.79 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 \$1,648,285.00. 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 nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Compensated Absences:

An employee shall be permitted to accrue unused vacation time; provided, however, said accrual shall never exceed 180 hours. Unused vacation time exceeding the maximum amount which may be accrued shall be forfeited and the employee shall not be compensated for said unused vacation time. At the time of termination of said employee all unused accrued vacation shall be paid to employee. No employee may accumulate more than 480 hours of sick leave. Until termination of employment by reason of retirement the employee shall be paid for accumulated and unused sick leave at the equivalent rate of the employee's rate of pay per day for 1/3 of the sick leave accrued or for 480 hours.

In accordance with the above criteria, the County has estimated a liability for annual leave which has been earned, but not taken, by County employees. The estimated liability for accrued annual leave at December 31, 2017, was \$62,968.14. The County has not estimated a liability for sick leave earned, but not taken, by County employees, as the amounts cannot be reasonably estimated.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Other Post Employment Benefits:

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the Federal government for this coverage. The Premium is paid in full by the insured. There is no cost to the County under this program.

7. ECONOMIC DEVELOPMENT LOAN PROGRAM

During 2004, the County established a revolving fund to stimulate economic development in the form of loans to local business ventures. The initial funds were provided by grant proceeds from the Community Development Block Grant Program.

Under the County's Economic Development Plan, the County has made direct loans to various local businesses to help with initial start-up costs and building acquisitions. A summary schedule of the loan transactions of the Economic Development Revolving Loan Fund for the year ending December 31, 2017 is presented below:

<u>Balance</u> <u>1-1-2017</u>	<u>Loans</u> <u>Advanced</u>	<u>Loans</u> <u>Forgiven</u>	<u>Repayments</u>	<u>Balance</u> <u>12-31-2017</u>
\$ 19,981.95	\$ 0.00	\$ 0.00	\$ 0.00	\$ 19,981.95

8. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County 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. The County continues to carry commercial insurance for all other risks of loss including employee health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

9. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE

The County operates a municipal construction and demolition landfill which is regulated by state and federal agencies, including the State of Kansas Department of Health and Environment and the United States Environmental Protection Agency. The County's permitted landfill area is presently 10 acres with 4.5 acres currently open. Regulations require the County to properly close each cell upon reaching maximum capacity and to monitor the landfill for 30 years after closure.

The County operated a municipal solid waste landfill through the third quarter of 2001. 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. Final cover was completed during 2002 fiscal year and the associated closure costs were incurred and paid during that same fiscal period. Engineering estimates of post closure costs over the twenty year obligation period is \$248,860.40. Actual post closing costs may be higher due to inflation, changes in technology, or changes in regulations.

The County prepares its financial statements on a statutory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the County had prepared its financial statements in compliance with generally accepted accounting principles, a liability in the amount of \$248,860.40 would have been recognized.

The County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations. As of December 31, 2017 the County meets the criteria set forth by financial assurance test alternative IB.

The County is not required to currently accumulate funds to pay the future costs of post-closure, and has not done so. These future costs will be met when due by the allocation of general tax revenues.

10. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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.

11. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Equipment Reserve	K.S.A. 19-119	\$ 132,100.00
General	Special Noxious Weed	K.S.A. 19-119	20,000.00
General	Special Noxious Weed	K.S.A. 19-119	34,000.00
General	County Building	K.S.A. 19-120	10,000.00
Ambulance	Special Equipment Reserve	K.S.A. 19-119	88,000.00

11. INTERFUND TRANSFERS (Continued)

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Appraiser's Cost	Special Equipment Reserve	K.S.A. 19-119	\$ 10,000.00
Direct Election	Special Equipment Reserve	K.S.A. 19-119	3,000.00
Health	Special Equipment Reserve	K.S.A. 19-119	20,000.00
Road and Bridge	Special Highway	K.S.A. 68-590	107,000.00
Road and Bridge	Special Machinery	K.S.A. 68-141g	150,000.00
Special Equipment Reserve	Special Noxious Weed	K.S.A. 19-119	20,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	11,156.99
Residual transfers were as follows:			
<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Criminal Interdiction	General	K.S.A. 79-2958	\$ 0.27

12. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no nonrecognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

GREENWOOD COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2017

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
	\$	\$	\$	\$	\$
General	2,866,150.00	-	2,866,150.00	2,658,206.84	(207,943.16)
Special Purpose:					
Ambulance	538,565.00	-	538,565.00	529,806.47	(8,758.53)
Appraiser's Cost	309,400.00	-	309,400.00	277,140.94	(32,259.06)
Conservation District	17,250.00	-	17,250.00	17,250.00	-
Direct Election	92,000.00	-	92,000.00	68,927.49	(23,072.51)
Economic Development	25,307.00	-	25,307.00	5,500.00	(19,807.00)
Extension Council	116,000.00	-	116,000.00	116,000.00	-
Fair	13,750.00	-	13,750.00	13,750.00	-
Health	264,000.00	-	264,000.00	217,968.81	(46,031.19)
Historical Society	7,500.00	-	7,500.00	7,500.00	-
Hospital Maintenance	185,290.00	-	185,290.00	183,992.70	(1,297.30)
Mental Health	40,000.00	-	40,000.00	40,000.00	-
Intellectual Disability	28,000.00	-	28,000.00	28,000.00	-
Noxious Weed	-	-	-	-	-
Road and Bridge	1,895,500.00	-	1,895,500.00	1,867,941.40	(27,558.60)
Rural Fire District No. 1	230,600.00	-	230,600.00	222,615.19	(7,984.81)
Service Program for the Elderly	89,800.00	-	89,800.00	89,800.00	-
Special Alcohol Program	10,468.00	-	10,468.00	6,952.12	(3,515.88)
Special Bridge	220,000.00	57,768.73	277,768.73	229,640.00	(48,128.73)
Special Liability	42,667.00	-	42,667.00	-	(42,667.00)
Special Park and Recreation	3,270.00	-	3,270.00	-	(3,270.00)
Special Noxious Weed	17,600.00	-	17,600.00	62,971.90	45,371.90
Emergency Telephone Service	121,533.00	-	121,533.00	36,742.25	(84,790.75)

GREENWOOD COUNTY, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 1,985,960.98	\$ 2,114,980.25	\$ 2,177,188.00	\$ (62,207.75)
Delinquent Tax	35,369.53	51,101.13	20,048.00	31,053.13
Motor Vehicle Tax	236,636.63	218,425.32	217,239.00	1,186.32
16/20 M Truck Tax	19,977.28	21,326.79	16,488.00	4,838.79
Recreational Vehicle Tax	4,056.77	4,023.54	3,450.00	573.54
Commercial Vehicle Tax	14,898.82	16,056.34	12,567.00	3,489.34
Watercraft Tax	2,621.86	2,662.97	-	2,662.97
In Lieu of Tax	31,154.95	29,905.56	30,000.00	(94.44)
Mineral Production Tax	598.92	-	1,160.00	(1,160.00)
Neighborhood Revitalization	-	(2,600.27)	-	(2,600.27)
Interest on Tax	44,663.38	52,684.56	34,170.00	18,514.56
Intergovernmental				
Local Alcoholic Liquor Tax	793.70	872.37	800.00	72.37
Licenses, Fees, and Permits				
Mortgage Registration	25,425.68	21,473.26	25,000.00	(3,526.74)
Officer Fees	70,925.85	64,014.82	40,000.00	24,014.82
Landfill Fees	13,157.65	16,751.69	12,500.00	4,251.69
Diversion Fees	-	8,744.43	-	8,744.43
Use of Money and Property				
Interest on Investments	19,734.95	49,253.88	5,000.00	44,253.88
Rent	81.60	-	-	-
Other Receipts				
Miscellaneous	17,165.44	19,531.29	-	19,531.29
Operating Transfer from				
Motor Vehicle Operating Fund	11,149.40	11,156.99	8,070.00	3,086.99
Residual Transfer from				
Criminal Interdiction Fund	-	0.27	-	0.27
Total Receipts	2,534,373.39	2,700,365.19	\$ 2,603,680.00	\$ 96,685.19
Expenditures				
General Government				
County Commission				
Personal Services	40,642.63	40,310.40	\$ 44,000.00	\$ (3,689.60)
Contractual Services	325.00	25.50	3,000.00	(2,974.50)
Commodities	-	270.66	2,100.00	(1,829.34)
Employee Benefits	37,915.07	35,363.81	38,200.00	(2,836.19)
Total County Commission	78,882.70	75,970.37	87,300.00	(11,329.63)

GREENWOOD COUNTY, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
County Clerk				
Personal Services	\$ 78,455.06	\$ 73,790.49	\$ 77,400.00	\$ (3,609.51)
Contractual Services	2,788.19	1,754.86	7,025.00	(5,270.14)
Commodities	2,522.00	2,841.51	6,000.00	(3,158.49)
Capital Outlay	-	-	1,000.00	(1,000.00)
Employee Benefits	36,197.27	38,039.20	50,575.00	(12,535.80)
Reimbursed Expense	(164.50)	(143.99)	-	(143.99)
Total County Clerk	119,798.02	116,282.07	142,000.00	(25,717.93)
County Treasurer				
Personal Services	81,292.37	82,087.23	81,894.00	193.23
Contractual Services	10,916.63	11,111.36	13,000.00	(1,888.64)
Commodities	3,570.59	3,360.34	6,000.00	(2,639.66)
Capital Outlay	-	-	1,500.00	(1,500.00)
Employee Benefits	42,228.49	39,576.13	57,776.00	(18,199.87)
Reimbursed Expense	(2,930.81)	(284.60)	(70.00)	(214.60)
Total County Treasurer	135,077.27	135,850.46	160,100.00	(24,249.54)
County Attorney				
Personal Services	106,579.16	106,702.81	112,491.00	(5,788.19)
Contractual Services	3,936.90	9,405.21	13,800.00	(4,394.79)
Commodities	3,565.69	2,765.64	4,500.00	(1,734.36)
Capital Outlay	799.00	-	-	-
Employee Benefits	46,344.73	46,292.19	49,209.00	(2,916.81)
Reimbursed Expense	(1,155.00)	(634.20)	-	(634.20)
Total County Attorney	160,070.48	164,531.65	180,000.00	(15,468.35)
Register of Deeds				
Personal Services	67,775.77	69,069.73	70,040.00	(970.27)
Contractual Services	1,576.40	943.55	3,625.00	(2,681.45)
Commodities	494.01	65.13	600.00	(534.87)
Employee Benefits	36,477.55	34,059.24	39,535.00	(5,475.76)
Reimbursed Expense	(3,285.24)	(3,045.25)	(3,500.00)	454.75
Total Register of Deeds	103,038.49	101,092.40	110,300.00	(9,207.60)
Unified Court				
Contractual Services	99,475.49	76,631.05	101,100.00	(24,468.95)
Commodities	6,232.45	5,294.08	4,000.00	1,294.08
Capital Outlay	-	-	5,000.00	(5,000.00)
Reimbursed Expense	(5,677.05)	(6,031.65)	(4,100.00)	(1,931.65)
Total Unified Court	100,030.89	75,893.48	106,000.00	(30,106.52)

GREENWOOD COUNTY, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Courthouse General				
Personal Services	\$ 62,569.84	\$ 59,692.44	\$ 52,000.00	\$ 7,692.44
Contractual Services	293,008.73	264,717.85	280,000.00	(15,282.15)
Commodities	36,261.22	62,113.63	35,000.00	27,113.63
Capital Outlay	25,073.93	14,522.54	50,000.00	(35,477.46)
Employee Benefits	27,657.76	27,287.64	27,800.00	(512.36)
Reimbursed Expense	(20.12)	(146.50)	-	(146.50)
Total Courthouse General	444,551.36	428,187.60	444,800.00	(16,612.40)
County Counselor				
Contractual Services	26,200.00	26,199.96	26,200.00	(0.04)
Kansas Legal Services				
Contractual Services	2,500.00	2,700.00	2,700.00	-
Total General Government	1,170,149.21	1,126,707.99	1,259,400.00	(132,692.01)
Public Safety				
Sheriff				
Personal Services	746,642.52	793,253.93	761,850.00	31,403.93
Contractual Services	110,882.40	93,158.72	114,800.00	(21,641.28)
Commodities	130,237.67	162,666.75	204,600.00	(41,933.25)
Capital Outlay	6,105.53	9,480.12	10,000.00	(519.88)
Employee Benefits	365,840.48	366,415.72	470,700.00	(104,284.28)
Reimbursed Expense	(236,737.03)	(232,133.08)	(238,950.00)	6,816.92
Total Sheriff	1,122,971.57	1,192,842.16	1,323,000.00	(130,157.84)
Juvenile Detention				
Contractual Services	14,370.00	33,450.00	15,000.00	18,450.00
Emergency Preparedness				
Personal Services	9,195.52	11,249.94	11,250.00	(0.06)
Contractual Services	1,363.33	2,510.02	4,000.00	(1,489.98)
Commodities	1,960.28	3,720.88	5,000.00	(1,279.12)
Capital Outlay	-	1,699.00	2,500.00	(801.00)
Employee Benefits	1,242.73	1,891.37	2,550.00	(658.63)
Total Emergency Preparedness	13,761.86	21,071.21	25,300.00	(4,228.79)
Crisis Center				
Contractual Services	3,000.00	3,150.00	3,150.00	-
Total Public Safety	1,154,103.43	1,250,513.37	1,366,450.00	(115,936.63)
Agriculture				
Noxious Weed				
Personal Services	15,233.73	26,808.05	20,125.00	6,683.05
Contractual Services	8,980.76	7,921.01	13,000.00	(5,078.99)
Commodities	129,227.75	178,670.88	193,000.00	(14,329.12)
Employee Benefits	3,517.41	4,778.65	8,175.00	(3,396.35)
Reimbursed Expense	(182,184.86)	(173,775.33)	(140,000.00)	(33,775.33)
Total Noxious Weed	(25,225.21)	44,403.26	94,300.00	(49,896.74)

GREENWOOD COUNTY, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Sanitation				
Landfill				
Personal Services	\$ 6,455.38	\$ 13,442.76	\$ 14,000.00	\$ (557.24)
Contractual Services	12,282.57	11,226.56	26,000.00	(14,773.44)
Commodities	1,141.16	1,797.46	3,800.00	(2,002.54)
Employee Benefits	1,880.94	1,190.42	7,200.00	(6,009.58)
Reimbursed Expense	(74.84)	-	-	-
Total Landfill	21,685.21	27,657.20	51,000.00	(23,342.80)
Recycling				
Personal Services	3,740.68	5,907.50	6,100.00	(192.50)
Contractual Services	-	223.68	6,150.00	(5,926.32)
Commodities	-	2,298.58	6,600.00	(4,301.42)
Employee Benefits	517.24	458.67	3,150.00	(2,691.33)
Reimbursed Expense	-	(25.50)	-	(25.50)
Total Recycling	4,257.92	8,862.93	22,000.00	(13,137.07)
Household Hazardous Waste				
Contractual Services	20,918.23	3,745.13	18,000.00	(14,254.87)
Commodities	-	216.96	4,000.00	(3,783.04)
Total Household Hazardous Waste	20,918.23	3,962.09	22,000.00	(18,037.91)
Total Sanitation	46,861.36	40,482.22	95,000.00	(54,517.78)
Social Services for Aged and Poor				
Contractual Services	1,000.00	-	1,000.00	(1,000.00)
Capital Expenditures				
Equipment				
Capital Outlay	-	-	50,000.00	(50,000.00)
Operating Transfers to:				
County Building Fund	20,000.00	10,000.00	-	10,000.00
County Equipment Reserve Fund	99,000.00	132,100.00	-	132,100.00
Noxious Weed Fund	-	20,000.00	-	20,000.00
Special Noxious Weed Fund	10,000.00	34,000.00	-	34,000.00
Total Operating Transfers	129,000.00	196,100.00	-	196,100.00
Total Expenditures	2,475,888.79	2,658,206.84	\$ 2,866,150.00	\$ (207,943.16)
Receipts Over(Under) Expenditures	58,484.60	42,158.35		
Unencumbered Cash, Beginning	695,615.26	754,099.86		
Unencumbered Cash, Ending	\$ 754,099.86	\$ 796,258.21		

GREENWOOD COUNTY, KANSAS
AMBULANCE FUNDSchedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 196,218.58	\$ 202,275.32	\$ 208,214.00	\$ (5,938.68)
Delinquent Tax	2,572.81	4,664.71	1,981.00	2,683.71
Motor Vehicle Tax	21,023.77	21,113.30	21,459.00	(345.70)
16/20 M Truck Tax	1,709.92	1,916.68	1,629.00	287.68
Recreational Vehicle Tax	360.95	390.53	341.00	49.53
Commercial Vehicle Tax	1,337.31	1,564.11	1,241.00	323.11
Watercraft Tax	235.60	263.07	-	263.07
Neighborhood Revitalization	-	(615.10)	-	(615.10)
Licenses, Fees, and Permits				
Service Fees	265,525.21	253,160.82	280,000.00	(26,839.18)
Total Receipts	488,984.15	484,733.44	\$ 514,865.00	\$ (30,131.56)
Expenditures				
Public Safety				
Personal Services	216,833.29	232,567.28	\$ 253,532.00	\$ (20,964.72)
Contractual Services	50,835.54	44,025.41	67,500.00	(23,474.59)
Commodities	36,654.23	38,845.22	50,000.00	(11,154.78)
Capital Outlay	2,164.09	31,784.81	50,000.00	(18,215.19)
Employee Benefits	99,958.35	94,883.01	120,533.00	(25,649.99)
Reimbursed Expense	(10,051.04)	(299.26)	(3,000.00)	2,700.74
Operating Transfers to				
Special Equipment Reserve Fund	80,000.00	88,000.00	-	88,000.00
Total Expenditures	476,394.46	529,806.47	538,565.00	(8,758.53)
Receipts Over(Under) Expenditures	12,589.69	(45,073.03)		
Unencumbered Cash, Beginning	46,004.44	59,424.13		
Cancelled Encumbrances	830.00	-		
Unencumbered Cash, Ending	\$ 59,424.13	\$ 14,351.10		

GREENWOOD COUNTY, KANSAS
APPRAISER'S COST FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 231,054.27	\$ 269,781.47	\$ 277,704.00	\$ (7,922.53)
Delinquent Tax	3,742.55	5,861.79	2,332.00	3,529.79
Motor Vehicle Tax	26,377.42	25,169.35	25,274.00	(104.65)
16/20 M Truck Tax	2,212.19	2,382.20	1,918.00	464.20
Recreational Vehicle Tax	452.31	464.46	401.00	63.46
Commercial Vehicle Tax	1,663.81	1,856.47	1,462.00	394.47
Watercraft Tax	292.85	309.79	-	309.79
Neighborhood Revitalization	-	(820.39)	-	(820.39)
Other Receipts				
Miscellaneous	430.53	-	-	-
Total Receipts	266,225.93	305,005.14	\$ 309,091.00	\$ (4,085.86)
Expenditures				
General Government				
Personal Services	157,537.04	158,068.03	\$ 159,101.00	\$ (1,032.97)
Contractual Services	25,643.84	25,073.76	32,000.00	(6,926.24)
Commodities	5,288.72	7,682.90	14,000.00	(6,317.10)
Capital Outlay	-	-	2,000.00	(2,000.00)
Employee Benefits	90,615.73	80,372.15	104,299.00	(23,926.85)
Reimbursed Expense	(3,339.72)	(4,055.90)	(2,000.00)	(2,055.90)
Operating Transfers to				
Special Equipment Reserve Fund	-	10,000.00	-	10,000.00
Total Expenditures	275,745.61	277,140.94	\$ 309,400.00	\$ (32,259.06)
Receipts Over(Under) Expenditures	(9,519.68)	27,864.20		
Unencumbered Cash, Beginning	24,805.71	15,456.03		
Cancelled Encumbrance	170.00	-		
Unencumbered Cash, Ending	\$ 15,456.03	\$ 43,320.23		

GREENWOOD COUNTY, KANSAS
CONSERVATION DISTRICT FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 14,280.64	\$ 14,865.12	\$ 15,289.00	\$ (423.88)
Delinquent Tax	228.02	355.24	144.00	211.24
Motor Vehicle Tax	1,615.03	1,557.03	1,564.00	(6.97)
16/20 M Truck Tax	129.62	147.81	119.00	28.81
Recreational Vehicle Tax	27.74	28.74	25.00	3.74
Commercial Vehicle Tax	103.10	114.81	90.00	24.81
Watercraft Tax	18.16	19.14	-	19.14
Neighborhood Revitalization	-	(45.21)	-	(45.21)
Total Receipts	16,402.31	17,042.68	\$ 17,231.00	\$ (188.32)
Expenditures				
Agriculture				
Contractual Services	17,000.00	17,250.00	\$ 17,250.00	\$ -
Total Expenditures	17,000.00	17,250.00	\$ 17,250.00	\$ -
Receipts Over(Under) Expenditures	(597.69)	(207.32)		
Unencumbered Cash, Beginning	937.22	339.53		
Unencumbered Cash, Ending	\$ 339.53	\$ 132.21		

GREENWOOD COUNTY, KANSAS
COUNTY BUILDING FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	\$ 20,000.00	\$ 10,000.00
Total Receipts	20,000.00	10,000.00
Expenditures		
General Government Capital Outlay	22,822.27	231,115.00
Total Expenditures	22,822.27	231,115.00
Receipts Over(Under) Expenditures	(2,822.27)	(221,115.00)
Unencumbered Cash, Beginning	451,769.43	448,947.16
Unencumbered Cash, Ending	\$ 448,947.16	\$ 227,832.16

GREENWOOD COUNTY, KANSAS
DIRECT ELECTION FUNDSchedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 74,349.56	\$ 70,332.76	\$ 72,378.00	\$ (2,045.24)
Delinquent Tax	936.30	1,715.30	750.00	965.30
Motor Vehicle Tax	6,898.71	7,720.56	8,130.00	(409.44)
16/20 M Truck Tax	610.84	612.13	617.00	(4.87)
Recreational Vehicle Tax	118.03	143.79	129.00	14.79
Commercial Vehicle Tax	428.36	579.34	470.00	109.34
Watercraft Tax	75.27	99.66	-	99.66
Neighborhood Revitalization	-	(213.87)	-	(213.87)
Other Receipts				
Miscellaneous	334.97	-	-	-
Total Receipts	83,752.04	80,989.67	\$ 82,474.00	\$ (1,484.33)
Expenditures				
General Government				
Personal Services	25,428.30	29,066.88	\$ 28,868.00	\$ 198.88
Contractual Services	37,197.81	25,021.05	53,750.00	(28,728.95)
Commodities	5,937.08	7,179.04	5,000.00	2,179.04
Employee Benefits	4,448.93	4,750.02	4,382.00	368.02
Reimbursed Expense	-	(89.50)	-	(89.50)
Operating Transfers to				
Special Equipment Reserve Fund	5,000.00	3,000.00	-	3,000.00
Total Expenditures	78,012.12	68,927.49	92,000.00	(23,072.51)
Receipts Over(Under) Expenditures	5,739.92	12,062.18		
Unencumbered Cash, Beginning	18,761.28	24,501.20		
Unencumbered Cash, Ending	\$ 24,501.20	\$ 36,563.38		

GREENWOOD COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ -	\$ (0.02)	\$ -	\$ (0.02)
Delinquent Tax	169.69	38.33	-	38.33
Total Receipts	169.69	38.31	\$ -	\$ 38.31
Expenditures				
Economic Development				
Contractual Services	5,500.00	5,500.00	\$ 25,307.00	\$ (19,807.00)
Total Expenditures	5,500.00	5,500.00	\$ 25,307.00	\$ (19,807.00)
Receipts Over(Under) Expenditures	(5,330.31)	(5,461.69)		
Unencumbered Cash, Beginning	25,269.39	19,939.08		
Unencumbered Cash, Ending	\$ 19,939.08	\$ 14,477.39		

GREENWOOD COUNTY, KANSAS
ECONOMIC DEVELOPMENT LOAN FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Loan Repayment	\$ 467.55	\$ 180.19
Total Receipts	467.55	180.19
Expenditures		
Economic Development		
Economic Development Loan	151.30	32.73
Total Expenditures	151.30	32.73
Receipts Over(Under) Expenditures	316.25	147.46
Unencumbered Cash, Beginning	67,959.46	68,275.71
Unencumbered Cash, Ending	\$ 68,275.71	\$ 68,423.17

GREENWOOD COUNTY, KANSAS
EXTENSION COUNCIL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 96,909.96	\$ 99,633.48	\$ 102,570.00	\$ (2,936.52)
Delinquent Tax	1,596.75	2,441.61	978.00	1,463.61
Motor Vehicle Tax	11,266.86	10,636.10	10,601.00	35.10
16/20 M Truck Tax	903.01	1,031.68	805.00	226.68
Recreational Vehicle Tax	193.53	196.00	168.00	28.00
Commercial Vehicle Tax	719.49	782.42	613.00	169.42
Watercraft Tax	126.80	129.93	-	129.93
Neighborhood Revitalization	-	(302.98)	-	(302.98)
Total Receipts	111,716.40	114,548.24	\$ 115,735.00	\$ (1,186.76)
Expenditures				
Agriculture				
Contractual Services	116,000.00	116,000.00	\$ 116,000.00	\$ -
Total Expenditures	116,000.00	116,000.00	\$ 116,000.00	\$ -
Receipts Over(Under) Expenditures	(4,283.60)	(1,451.76)		
Unencumbered Cash, Beginning	6,705.64	2,422.04		
Unencumbered Cash, Ending	\$ 2,422.04	\$ 970.28		

GREENWOOD COUNTY, KANSAS
FAIR FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 9,825.20	\$ 12,100.75	\$ 12,450.00	\$ (349.25)
Delinquent Tax	161.55	251.88	99.00	152.88
Motor Vehicle Tax	1,149.20	1,079.69	1,073.00	6.69
16/20 M Truck Tax	92.36	105.15	81.00	24.15
Recreational Vehicle Tax	19.74	19.89	17.00	2.89
Commercial Vehicle Tax	86.27	79.39	62.00	17.39
Watercraft Tax	-	13.17	-	13.17
Neighborhood Revitalization	-	(36.80)	-	(36.80)
Total Receipts	11,334.32	13,613.12	\$ 13,782.00	\$ (168.88)
Expenditures				
Agriculture				
Contractual Services	11,750.00	13,750.00	\$ 13,750.00	\$ -
Total Expenditures	11,750.00	13,750.00	\$ 13,750.00	\$ -
Receipts Over(Under) Expenditures	(415.68)	(136.88)		
Unencumbered Cash, Beginning	644.15	228.47		
Unencumbered Cash, Ending	\$ 228.47	\$ 91.59		

GREENWOOD COUNTY, KANSAS
HEALTH FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 38,261.10	\$ 23,172.21	\$ 23,813.00	\$ (640.79)
Delinquent Tax	2,509.13	2,321.92	388.00	1,933.92
Motor Vehicle Tax	16,934.88	7,012.60	4,200.00	2,812.60
16/20 M Truck Tax	1,346.43	1,554.35	319.00	1,235.35
Recreational Vehicle Tax	290.99	119.55	67.00	52.55
Commercial Vehicle Tax	1,083.74	442.98	243.00	199.98
Watercraft Tax	191.05	51.47	-	51.47
Neighborhood Revitalization	-	(70.42)	-	(70.42)
Intergovernmental				
Federal Financial Assistance	49,984.00	31,499.51	-	31,499.51
State Grant	14,630.00	31,682.00	63,000.00	(31,318.00)
Contracts with Other Governments	-	810.00	-	810.00
Licenses, Fees, and Permits				
Service Fees	9,442.51	6,483.96	63,200.00	(56,716.04)
Other Receipts				
Miscellaneous	52,881.49	42,563.39	-	42,563.39
Total Cash Receipts	187,555.32	147,643.52	\$ 155,230.00	\$ (7,586.48)
Expenditures				
Health				
Personal Services	102,989.71	93,814.22	\$ 136,638.00	\$ (42,823.78)
Contractual Services	15,915.36	26,058.00	21,550.00	4,508.00
Commodities	53,485.51	38,520.36	51,450.00	(12,929.64)
Capital Outlay	-	-	1,300.00	(1,300.00)
Employee Benefits	44,199.49	39,577.27	53,062.00	(13,484.73)
Reimbursed Expense	(64.36)	(1.04)	-	(1.04)
Operating Transfers to				
Special Equipment Reserve Fund	30,000.00	20,000.00	-	20,000.00
Total Expenditures	246,525.71	217,968.81	264,000.00	(46,031.19)
Receipts Over(Under) Expenditures	(58,970.39)	(70,325.29)		
Unencumbered Cash, Beginning	186,521.43	127,644.04		
Cancelled Encumbrance	93.00	-		
Unencumbered Cash, Ending	\$ 127,644.04	\$ 57,318.75		

**GREENWOOD COUNTY, KANSAS
HISTORICAL SOCIETY FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 6,224.56	\$ 6,449.78	\$ 6,658.00	\$ (208.22)
Delinquent Tax	101.75	158.50	63.00	95.50
Motor Vehicle Tax	737.39	685.99	679.00	6.99
16/20 M Truck Tax	59.40	67.42	52.00	15.42
Recreational Vehicle Tax	12.66	12.64	11.00	1.64
Commercial Vehicle Tax	47.03	50.39	39.00	11.39
Watercraft Tax	8.29	8.35	-	8.35
Neighborhood Revitalization	-	(19.61)	-	(19.61)
Total Receipts	7,191.08	7,413.46	\$ 7,502.00	\$ (88.54)
Expenditures				
Culture and Recreation				
Contractual Services	7,500.00	7,500.00	\$ 7,500.00	\$ -
Total Expenditures	7,500.00	7,500.00	\$ 7,500.00	\$ -
Receipts Over(Under) Expenditures	(308.92)	(86.54)		
Unencumbered Cash, Beginning	446.42	137.50		
Unencumbered Cash, Ending	\$ 137.50	\$ 50.96		

GREENWOOD COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ -	\$ 184,553.07	\$ 189,071.00	\$ (4,517.93)
Neighborhood Revitalization	-	(560.37)	-	(560.37)
Total Receipts	-	183,992.70	\$ 189,071.00	\$ (5,078.30)
Expenditures				
Health				
Contractual Services	-	183,992.70	\$ 185,290.00	\$ (1,297.30)
Total Expenditures	-	183,992.70	\$ 185,290.00	\$ (1,297.30)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

GREENWOOD COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 33,258.90	\$ 34,152.99	\$ 35,172.00	\$ (1,019.01)
Delinquent Tax	580.12	849.67	336.00	513.67
Motor Vehicle Tax	3,900.35	3,661.71	3,636.00	25.71
16/20 M Truck Tax	307.85	358.76	276.00	82.76
Recreational Vehicle Tax	67.05	67.44	58.00	9.44
Commercial Vehicle Tax	250.07	269.07	210.00	59.07
Watercraft Tax	44.09	44.60	-	44.60
Neighborhood Revitalization	-	(103.85)	-	(103.85)
Total Receipts	38,408.43	39,300.39	\$ 39,688.00	\$ (387.61)
Expenditures				
Health				
Contractual Services	40,000.00	40,000.00	\$ 40,000.00	\$ -
Total Expenditures	40,000.00	40,000.00	\$ 40,000.00	\$ -
Receipts Over(Under) Expenditures	(1,591.57)	(699.61)		
Unencumbered Cash, Beginning	2,651.02	1,059.45		
Unencumbered Cash, Ending	\$ 1,059.45	\$ 359.84		

GREENWOOD COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 23,372.93	\$ 24,079.13	\$ 24,768.00	\$ (688.87)
Delinquent Tax	390.01	591.70	236.00	355.70
Motor Vehicle Tax	2,738.75	2,569.34	2,559.00	10.34
16/20 M Truck Tax	220.36	250.49	194.00	56.49
Recreational Vehicle Tax	47.04	47.34	41.00	6.34
Commercial Vehicle Tax	174.71	188.90	148.00	40.90
Watercraft Tax	30.79	31.34	-	31.34
Neighborhood Revitalization	-	(73.23)	-	(73.23)
Total Receipts	26,974.59	27,685.01	\$ 27,946.00	\$ (260.99)
Expenditures				
Health				
Contractual Services	28,000.00	28,000.00	\$ 28,000.00	\$ -
Total Expenditures	28,000.00	28,000.00	\$ 28,000.00	\$ -
Receipts Over(Under) Expenditures	(1,025.41)	(314.99)		
Unencumbered Cash, Beginning	1,605.90	580.49		
Unencumbered Cash, Ending	\$ 580.49	\$ 265.50		

GREENWOOD COUNTY, KANSAS
NOXIOUS WEED FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	\$ -	\$ 0.53	\$ -	\$ 0.53
Operating Transfers from General Fund	-	20,000.00	-	20,000.00
Total Receipts	-	20,000.53	\$ -	\$ 20,000.53
Expenditures				
General Government				
Contractual Services	-	-	\$ -	\$ -
Total Expenditures	-	-	\$ -	\$ -
Receipts Over(Under) Expenditures	-	20,000.53		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 20,000.53		

GREENWOOD COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 1,257,584.16	\$ 1,192,754.13	\$ 1,227,850.00	\$ (35,095.87)
Delinquent Tax	15,052.79	27,849.24	12,692.00	15,157.24
Motor Vehicle Tax	114,105.85	130,843.59	137,528.00	(6,684.41)
16/20 M Truck Tax	9,108.00	10,461.01	10,438.00	23.01
Recreational Vehicle Tax	1,960.40	2,435.86	2,184.00	251.86
Commercial Vehicle Tax	7,294.54	9,811.39	7,956.00	1,855.39
Watercraft Tax	1,285.84	1,685.82	-	1,685.82
Neighborhood Revitalization	-	(3,627.10)	-	(3,627.10)
Intergovernmental				
Federal Grants	29,180.34	85,624.02	-	85,624.02
State Grants	-	17,895.45	-	17,895.45
Special City and County Highway	405,818.27	419,606.15	251,173.00	168,433.15
Total Receipts	1,841,390.19	1,895,339.56	\$ 1,649,821.00	\$ 245,518.56
Expenditures				
Public Works				
Maintenance				
Personal Services	368,138.14	408,025.13	\$ 383,000.00	\$ 25,025.13
Contractual Services	167,242.07	166,211.83	90,000.00	76,211.83
Commodities	680,445.58	852,406.77	1,105,000.00	(252,593.23)
Capital Outlay	81,121.86	19,133.10	110,000.00	(90,866.90)
Employee Benefits	212,812.26	226,871.24	245,500.00	(18,628.76)
Reimbursed Expense	(70,569.10)	(61,706.67)	(38,000.00)	(23,706.67)
Operating Transfers to:				
Special Highway Fund	90,000.00	107,000.00	-	107,000.00
Special Machinery Fund	90,000.00	150,000.00	-	150,000.00
Total Expenditures	1,619,190.81	1,867,941.40	1,895,500.00	(27,558.60)
Receipts Over(Under) Expenditures	222,199.38	27,398.16		
Unencumbered Cash, Beginning	400,758.39	622,957.77		
Unencumbered Cash, Ending	\$ 622,957.77	\$ 650,355.93		

GREENWOOD COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 215,184.38	\$ 191,201.11	\$ 192,106.00	\$ (904.89)
Delinquent Tax	2,586.16	3,184.86	2,172.00	1,012.86
Motor Vehicle Tax	16,107.14	17,193.42	18,078.00	(884.58)
Recreational Vehicle Tax	305.38	352.22	327.00	25.22
Commercial Vehicle Tax	1,289.03	1,725.82	3,207.00	(1,481.18)
Other Receipts				
Miscellaneous	-	263.14	-	263.14
Reimbursed Expense	3,825.35	-	-	-
Total Receipts	239,297.44	213,920.57	\$ 215,890.00	\$ (1,969.43)
Expenditures				
Public Safety				
Personal Services	34,699.55	37,550.28	\$ 36,100.00	\$ 1,450.28
Contractual Services	46,381.40	47,431.63	30,000.00	17,431.63
Commodities	94,026.34	63,602.63	50,000.00	13,602.63
Capital Outlay	49,227.80	70,152.54	104,967.00	(34,814.46)
Employee Benefits	6,167.94	3,878.11	9,533.00	(5,654.89)
Total Expenditures	230,503.03	222,615.19	\$ 230,600.00	\$ (7,984.81)
Receipts Over(Under) Expenditures	8,794.41	(8,694.62)		
Unencumbered Cash, Beginning	11,749.92	20,544.33		
Unencumbered Cash, Ending	\$ 20,544.33	\$ 11,849.71		

GREENWOOD COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 72,791.54	\$ 77,459.63	\$ 79,739.00	\$ (2,279.37)
Delinquent Tax	1,348.55	1,972.26	735.00	1,237.26
Motor Vehicle Tax	9,771.19	8,282.05	7,965.00	317.05
16/20 M Truck Tax	784.22	894.37	604.00	290.37
Recreational Vehicle Tax	167.83	151.62	127.00	24.62
Commercial Vehicle Tax	623.76	601.66	461.00	140.66
Watercraft Tax	109.94	97.62	-	97.62
Neighborhood Revitalization	-	(235.55)	-	(235.55)
Total Receipts	85,597.03	89,223.66	\$ 89,631.00	\$ (407.34)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	88,772.00	89,800.00	\$ 89,800.00	\$ -
Total Expenditures	88,772.00	89,800.00	\$ 89,800.00	\$ -
Receipts Over(Under) Expenditures	(3,174.97)	(576.34)		
Unencumbered Cash, Beginning	5,100.59	1,925.62		
Unencumbered Cash, Ending	\$ 1,925.62	\$ 1,349.28		

GREENWOOD COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 6,314.20	\$ 7,076.31	\$ 5,400.00	\$ 1,676.31
Total Receipts	6,314.20	7,076.31	\$ 5,400.00	\$ 1,676.31
Expenditures				
Health				
Contractual Services	5,875.46	6,952.12	\$ 10,468.00	\$ (3,515.88)
Total Expenditures	5,875.46	6,952.12	\$ 10,468.00	\$ (3,515.88)
Receipts Over(Under) Expenditures	438.74	124.19		
Unencumbered Cash, Beginning	1,384.79	1,823.53		
Unencumbered Cash, Ending	\$ 1,823.53	\$ 1,947.72		

GREENWOOD COUNTY, KANSAS
SPECIAL BRIDGE FUNDSchedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 152,059.92	\$ 179,105.14	\$ 184,411.00	\$ (5,305.86)
Delinquent Tax	1,011.05	2,874.16	1,535.00	1,339.16
Motor Vehicle Tax	11,874.17	15,728.23	16,626.00	(897.77)
16/20 M Truck Tax	533.60	1,228.46	1,262.00	(33.54)
Recreational Vehicle Tax	207.33	293.14	264.00	29.14
Commercial Vehicle Tax	846.15	1,181.92	962.00	219.92
Watercraft Tax	150.84	203.84	-	203.84
Neighborhood Revitalization	-	(544.68)	-	(544.68)
Intergovernmental				
Federal Grants	-	56,854.76	-	56,854.76
State Grants	-	913.97	-	913.97
Total Receipts	166,683.06	257,838.94	\$ 205,060.00	\$ 52,778.94
Expenditures				
Public Works				
Contractual Services	279,737.60	86,140.00	\$ 90,000.00	\$ (3,860.00)
Commodities	2,775.00	4,500.00	130,000.00	(125,500.00)
Capital Outlay	-	139,000.00	-	139,000.00
Total Certified Budget			220,000.00	9,640.00
Adjustments for Qualified Budget Credits				
Reimbursed Expense			57,768.73	(57,768.73)
Total Expenditures	282,512.60	229,640.00	\$ 277,768.73	\$ (48,128.73)
Receipts Over(Under) Expenditures	(115,829.54)	28,198.94		
Unencumbered Cash, Beginning	237,283.42	121,453.88		
Unencumbered Cash, Ending	\$ 121,453.88	\$ 149,652.82		

GREENWOOD COUNTY, KANSAS
SPECIAL LIABILITY FUNDSchedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	\$ -	\$ 0.12	\$ -	\$ 0.12
Total Receipts	-	0.12	\$ -	\$ 0.12
Expenditures				
General Government				
Contractual Services	-	-	\$ 42,667.00	\$ (42,667.00)
Total Expenditures	-	-	\$ 42,667.00	\$ (42,667.00)
Receipts Over(Under) Expenditures	-	0.12		
Unencumbered Cash, Beginning	42,667.32	42,667.69		
Unencumbered Cash, Ending	\$ 42,667.32	\$ 42,667.81		

GREENWOOD COUNTY, KANSAS
SPECIAL PARK AND RECREATION FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,383.69	\$ 872.38	\$ 800.00	\$ 72.38
Total Receipts	1,383.69	872.38	\$ 800.00	\$ 72.38
Expenditures				
Culture and Recreation				
Contractual Services	2,167.89	-	\$ 3,270.00	\$ (3,270.00)
Total Expenditures	2,167.89	-	\$ 3,270.00	\$ (3,270.00)
Receipts Over(Under) Expenditures	(784.20)	872.38		
Unencumbered Cash, Beginning	1,269.52	485.32		
Unencumbered Cash, Ending	\$ 485.32	\$ 1,357.70		

GREENWOOD COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND

Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	\$ 99,000.00	\$ 132,100.00
Ambulance Fund	80,000.00	88,000.00
Appraiser's Cost Fund	-	10,000.00
Direct Election Fund	5,000.00	3,000.00
Health Fund	30,000.00	20,000.00
Other Receipts		
Sale of Surplus Property	35,383.50	-
Miscellaneous	-	2,720.00
Total Receipts	<u>249,383.50</u>	<u>255,820.00</u>
Expenditures		
General Government		
Capital Outlay	83,473.31	-
Reimbursed Expense	(35,328.32)	(121,203.41)
Public Safety		
Capital Outlay	191,067.97	144,081.88
Equipment		
General Government	608.36	822.51
Operating Transfers to		
Special Noxious Weed Fund	-	20,000.00
Total Expenditures	<u>239,821.32</u>	<u>43,700.98</u>
Receipts Over(Under) Expenditures	9,562.18	212,119.02
Unencumbered Cash, Beginning	<u>644,031.14</u>	<u>653,593.32</u>
Unencumbered Cash, Ending	<u>\$ 653,593.32</u>	<u>\$ 865,712.34</u>

GREENWOOD COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from:				
General Fund	\$ 10,000.00	\$ 34,000.00	\$ -	\$ 34,000.00
Special Equipment Reserve Fund	-	20,000.00	-	20,000.00
Licenses, Fees, and Permits				
Officer Fees	-	42,310.00	-	42,310.00
Use of Money and Property				
Sale of Equipment and Property	-	18,000.00	-	18,000.00
Total Receipts	10,000.00	114,310.00	\$ -	\$ 114,310.00
Expenditures				
Agriculture				
Capital Outlay	-	62,971.90	\$ 17,600.00	\$ 45,371.90
Total Expenditures	-	62,971.90	\$ 17,600.00	\$ 45,371.90
Receipts Over(Under) Expenditures	10,000.00	51,338.10		
Unencumbered Cash, Beginning	17,587.40	27,587.40		
Unencumbered Cash, Ending	\$ 27,587.40	\$ 78,925.50		

GREENWOOD COUNTY, KANSAS
SPECIAL HIGHWAY FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfers from Road and Bridge Fund	\$ 90,000.00	\$ 107,000.00
Total Receipts	<u>90,000.00</u>	<u>107,000.00</u>
Expenditures		
Public Works Contractual Services	<u>200,494.47</u>	<u>203,854.28</u>
Total Expenditures	<u>200,494.47</u>	<u>203,854.28</u>
Receipts Over(Under) Expenditures	(110,494.47)	(96,854.28)
Unencumbered Cash, Beginning	<u>343,533.79</u>	<u>233,039.32</u>
Unencumbered Cash, Ending	<u>\$ 233,039.32</u>	<u>\$ 136,185.04</u>

GREENWOOD COUNTY, KANSAS
SPECIAL MACHINERY FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfers from Road and Bridge Fund	\$ 90,000.00	\$ 150,000.00
Total Receipts	<u>90,000.00</u>	<u>150,000.00</u>
Expenditures		
Public Works Capital Outlay	<u>-</u>	<u>290,719.50</u>
Total Expenditures	<u>-</u>	<u>290,719.50</u>
Receipts Over(Under) Expenditures	90,000.00	(140,719.50)
Unencumbered Cash, Beginning	<u>348,907.64</u>	<u>438,907.64</u>
Unencumbered Cash, Ending	<u>\$ 438,907.64</u>	<u>\$ 298,188.14</u>

GREENWOOD COUNTY, KANSAS
SPECIAL RURAL FIRE EQUIPMENT FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 9,949.00	\$ -
Other Intergovernmental	9,500.00	-
Other Receipts		
Sale of Surplus Property	1,955.00	-
Miscellaneous	-	63.11
Total Receipts	21,404.00	63.11
Expenditures		
Public Safety		
Capital Outlay	59,145.63	15,515.00
Reimbursed Expense	(3,374.63)	-
Total Expenditures	55,771.00	15,515.00
Receipts Over(Under) Expenditures	(34,367.00)	(15,451.89)
Unencumbered Cash, Beginning	51,078.30	16,711.30
Unencumbered Cash, Ending	\$ 16,711.30	\$ 1,259.41

GREENWOOD COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 50,119.40	\$ 46,928.62	\$ 45,000.00	\$ 1,928.62
Total Receipts	50,119.40	46,928.62	\$ 45,000.00	\$ 1,928.62
Expenditures				
Public Safety				
Contractual Services	19,742.29	34,674.48	\$ 27,000.00	\$ 7,674.48
Commodities	6,758.65	2,067.77	12,000.00	(9,932.23)
Capital Outlay	-	-	82,533.00	(82,533.00)
Total Expenditures	26,500.94	36,742.25	\$ 121,533.00	\$ (84,790.75)
Receipts Over(Under) Expenditures	23,618.46	10,186.37		
Unencumbered Cash, Beginning	98,533.52	122,151.98		
Unencumbered Cash, Ending	\$ 122,151.98	\$ 132,338.35		

GREENWOOD COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND

Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 62,612.24	\$ 62,617.99
Other Receipts		
Miscellaneous	1,056.55	34.00
Total Receipts	63,668.79	62,651.99
Expenditures		
General Government		
Personal Services	31,971.11	32,748.14
Contractual Services	684.19	904.75
Commodities	1,274.78	1,663.38
Employee Benefits	17,964.50	18,517.73
Reimbursed Expense	(18.25)	(5.70)
Operating Transfer to General Fund	11,149.40	11,156.99
Total Expenditures	63,025.73	64,985.29
Receipts Over(Under) Expenditures	643.06	(2,333.30)
Unencumbered Cash, Beginning	8,393.61	9,046.67
Cancelled Encumbrances	10.00	-
Unencumbered Cash, Ending	\$ 9,046.67	\$ 6,713.37

GREENWOOD COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,606.00	\$ 2,287.00
Total Receipts	2,606.00	2,287.00
Expenditures		
General Government		
Contractual Services	1,077.00	1,855.43
Total Expenditures	1,077.00	1,855.43
Receipts Over(Under) Expenditures	1,529.00	431.57
Unencumbered Cash, Beginning	4,236.72	5,765.72
Unencumbered Cash, Ending	\$ 5,765.72	\$ 6,197.29

GREENWOOD COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Sales of Confiscations	\$ 410.00	\$ 404.00
Total Receipts	410.00	404.00
Expenditures		
Public Safety		
Commodities	1,318.97	3,479.62
Total Expenditures	1,318.97	3,479.62
Receipts Over(Under) Expenditures	(908.97)	(3,075.62)
Unencumbered Cash, Beginning	4,602.99	3,694.02
Unencumbered Cash, Ending	\$ 3,694.02	\$ 618.40

GREENWOOD COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,303.50	\$ 2,007.50
Total Receipts	2,303.50	2,007.50
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,303.50	2,007.50
Unencumbered Cash, Beginning	2,034.50	4,338.00
Unencumbered Cash, Ending	\$ 4,338.00	\$ 6,345.50

GREENWOOD COUNTY, KANSAS
CONCEAL AND CARRY PERMIT FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 422.50	\$ 32.50
Total Receipts	422.50	32.50
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	422.50	32.50
Unencumbered Cash, Beginning	11,276.00	11,698.50
Unencumbered Cash, Ending	\$ 11,698.50	\$ 11,731.00

GREENWOOD COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 9,214.00	\$ 8,030.00
Total Receipts	9,214.00	8,030.00
Expenditures		
General Government		
Contractual Services	15,681.87	4,899.58
Commodities	3,373.35	2,625.05
Total Expenditures	19,055.22	7,524.63
Receipts Over(Under) Expenditures	(9,841.22)	505.37
Unencumbered Cash, Beginning	36,436.55	26,595.33
Unencumbered Cash, Ending	\$ 26,595.33	\$ 27,100.70

GREENWOOD COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,303.50	\$ 2,007.50
Total Receipts	<u>2,303.50</u>	<u>2,007.50</u>
Expenditures		
General Government		
Contractual Services	<u>2,000.00</u>	<u>-</u>
Total Expenditures	<u>2,000.00</u>	<u>-</u>
Receipts Over(Under) Expenditures	303.50	2,007.50
Unencumbered Cash, Beginning	<u>2,034.50</u>	<u>2,338.00</u>
Unencumbered Cash, Ending	<u>\$ 2,338.00</u>	<u>\$ 4,345.50</u>

GREENWOOD COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND

Schedule of Cash Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ -	\$ 101.00
Total Receipts	-	101.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	101.00
Unencumbered Cash, Beginning	6,176.01	6,176.01
Unencumbered Cash, Ending	\$ 6,176.01	\$ 6,277.01

GREENWOOD COUNTY, KANSAS
PROSECUTING ATTORNEY CHECK FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 500.00	\$ 310.00
Total Receipts	500.00	310.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	500.00	310.00
Unencumbered Cash, Beginning	9,169.06	9,669.06
Unencumbered Cash, Ending	\$ 9,669.06	\$ 9,979.06

GREENWOOD COUNTY, KANSAS
LAW ENFORCEMENT TOW AND STORAGE FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ -	\$ 22,772.50
Total Receipts	<u>-</u>	<u>22,772.50</u>
Expenditures		
General Government		
Contractual Services	-	16,011.66
Commodities	-	2,240.79
Total Expenditures	<u>-</u>	<u>18,252.45</u>
Receipts Over(Under) Expenditures	-	4,520.05
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 4,520.05</u>

GREENWOOD COUNTY, KANSAS
EMERGENCY MEDICAL SERVICE GRANT FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ -	\$ 1,500.00
Total Receipts	-	1,500.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	1,500.00
Unencumbered Cash, Beginning	114.55	114.55
Unencumbered Cash, Ending	\$ 114.55	\$ 1,614.55

GREENWOOD COUNTY, KANSAS
CRIMINAL INTERDICTION FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	20.00	449.00
Commodities	2,825.00	-
Residual Transfer to General Fund	-	0.27
Total Expenditures	2,845.00	449.27
Receipts Over(Under) Expenditures	(2,845.00)	(449.27)
Unencumbered Cash, Beginning	3,294.27	449.27
Unencumbered Cash, Ending	\$ 449.27	\$ -

GREENWOOD COUNTY, KANSAS
REGISTERED OFFENDERS FEES FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,000.00	\$ 2,650.00
Total Receipts	<u>3,000.00</u>	<u>2,650.00</u>
Expenditures		
Public Safety		
Commodities	<u>1,000.00</u>	<u>500.00</u>
Total Expenditures	<u>1,000.00</u>	<u>500.00</u>
Receipts Over(Under) Expenditures	2,000.00	2,150.00
Unencumbered Cash, Beginning	<u>840.00</u>	<u>2,840.00</u>
Unencumbered Cash, Ending	<u>\$ 2,840.00</u>	<u>\$ 4,990.00</u>

GREENWOOD COUNTY, KANSAS
COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Schedule of Cash Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 78,766.93	\$ -
Total Receipts	78,766.93	-
Expenditures		
General Government		
Grant Pass-through to Subrecipient	78,766.93	-
Total Expenditures	78,766.93	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

GREENWOOD COUNTY, KANSAS
LEPP GRANT FUND

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 735.00	\$ 920.00
Total Receipts	735.00	920.00
Expenditures		
General Government		
Contractual Services	-	3.22
Total Expenditures	-	3.22
Receipts Over(Under) Expenditures	735.00	916.78
Unencumbered Cash, Beginning	8,981.51	9,716.51
Unencumbered Cash, Ending	\$ 9,716.51	\$ 10,633.29

GREENWOOD COUNTY, KANSAS
BRIDGE BUILDING - KDOT EXCHANGE PROGRAM FUNDSchedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
State Grants	\$ 254,927.60	\$ 255,552.28
Total Receipts	<u>254,927.60</u>	<u>255,552.28</u>
Expenditures		
Public Works		
Contractual Services	<u>398,000.00</u>	<u>-</u>
Total Expenditures	<u>398,000.00</u>	<u>-</u>
Receipts Over(Under) Expenditures	(143,072.40)	255,552.28
Unencumbered Cash, Beginning	<u>407,776.70</u>	<u>264,704.30</u>
Unencumbered Cash, Ending	<u>\$ 264,704.30</u>	<u>\$ 520,256.58</u>

GREENWOOD COUNTY, KANSAS

AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Climax City General	\$ -	\$ 4,845.35	\$ 4,845.35	\$ -
Climax City Special Mowing	-	390.00	390.00	-
Eureka City General	-	600,620.05	600,620.05	-
Eureka City Bond and Interest	-	66,225.56	66,225.56	-
Eureka City Library	-	77,317.67	77,317.67	-
Eureka City Special Mowing	-	5,195.17	5,195.17	-
Fall River City General	-	31,873.56	31,873.56	-
Fall River City Library	-	2,015.16	2,015.16	-
Fall River City Bond and Interest	-	592.81	592.81	-
Hamilton City General	-	34,938.82	34,938.82	-
Hamilton City Library	-	7,570.88	7,570.88	-
Hamilton City Police and Fire	-	1,720.61	1,720.61	-
Madison City General	-	240,499.87	240,499.87	-
Madison City Bond and Interest	-	38,602.05	38,602.05	-
Madison City Library	-	29,705.48	29,705.48	-
Neal City Lights	-	866.92	866.92	-
Severy City General	-	77,207.84	77,207.84	-
Severy City Cemetery	-	7,505.44	7,505.44	-
Severy City Employee Benefit	-	5,835.47	5,835.47	-
Virgil City General	-	19,023.35	19,023.35	-
Virgil City Sewer	-	187.20	187.20	-
Virgil City Special Mowing	-	184.00	184.00	-
Subtotal Cities	-	1,252,923.26	1,252,923.26	-
Townships:				
Bachelor Township General	-	2,252.62	2,252.62	-
Bachelor Township Road	824.94	55,576.65	55,564.82	836.77
Bachelor Township Noxious Weed	-	2,259.91	2,259.91	-
Eureka Township General	-	5,877.32	5,877.32	-
Eureka Township Road	533.13	70,946.92	70,939.27	540.78
Fall River Township General	-	8,457.75	8,457.75	-
Fall River Township Road	541.53	50,743.34	50,735.57	549.30
Janesville Township General	-	6,225.55	6,225.55	-
Janesville Township Road	1,453.44	183,055.16	183,034.30	1,474.30
Lane Township General	-	3,223.63	3,223.63	-
Lane Township Road	460.18	42,201.39	42,194.78	466.79
Madison Township General	-	9,621.51	9,621.51	-
Madison Township Road	1,369.29	152,426.77	152,407.13	1,388.93
Madison Township Noxious Weed	-	10,987.03	10,987.03	-
Madison Township Cemetery	-	24,060.04	24,060.04	-
Otter Creek Township General	-	4,201.25	4,201.25	-
Otter Creek Township Road	785.66	95,277.93	95,266.66	796.93
Pleasant Grove Township General	-	3,152.29	3,152.29	-
Pleasant Grove Township Road	462.97	29,439.49	29,432.85	469.61

GREENWOOD COUNTY, KANSAS

AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships (Continued):				
Pleasant Grove Township Noxious Weed	\$ -	\$ 1,974.27	\$ 1,974.27	\$ -
Pleasant Grove Township Cemetery	-	2,725.80	2,725.80	-
Quincy Township General	-	2,238.74	2,238.74	-
Quincy Township Road	516.28	30,693.05	30,685.64	523.69
Quincy Township Noxious Weed	-	2,750.07	2,750.07	-
Quincy Township Cemetery	-	4,447.55	4,447.55	-
Salem Township General	-	4,513.17	4,513.17	-
Salem Township Road	409.68	20,192.70	20,186.83	415.55
South Salem Township General	-	3,851.26	3,851.26	-
South Salem Township Road	547.16	47,849.01	47,841.16	555.01
South Salem Township Cemetery	-	7,189.17	7,189.17	-
South Salem Township Hall	-	6,783.78	6,783.78	-
Salt Springs Township General	-	1,103.20	1,103.20	-
Salt Springs Township Road	488.23	75,346.90	75,339.90	495.23
Salt Springs Township Cemetery	-	3,845.00	3,845.00	-
Shell Rock Township General	-	2,957.94	2,957.94	-
Shell Rock Township Road	911.92	85,900.74	85,887.65	925.01
Shell Rock Township Cemetery	-	4,933.07	4,933.07	-
Spring Creek Township General	-	2,883.21	2,883.21	-
Spring Creek Township Road	415.27	32,008.03	32,002.07	421.23
Spring Creek Township Noxious Weed	-	1,115.12	1,115.12	-
Spring Creek Township Cemetery	-	4,513.01	4,513.01	-
Spring Creek Township Hall	-	1,480.30	1,480.30	-
Twin Grove Township General	-	9,744.55	9,744.55	-
Twin Grove Township Road	824.94	67,204.52	67,192.69	836.77
Twin Grove Township Noxious Weed	-	2,189.16	2,189.16	-
Twin Grove Township Hall	-	578.08	578.08	-
Subtotal Townships	10,544.62	1,190,997.95	1,190,846.67	10,695.90
Schools:				
USD No. 205 General	-	4,605.70	4,605.70	-
USD No. 205 Capital Outlay	-	1,969.96	1,969.96	-
USD No. 205 Supplemental General	-	4,983.20	4,983.20	-
USD No. 245 General	-	14,170.56	14,170.56	-
USD No. 245 Capital Outlay	-	3,036.17	3,036.17	-
USD No. 245 Supplemental General	-	18,826.37	18,826.37	-
USD No. 282 General	-	69,145.44	69,145.44	-
USD No. 282 Capital Outlay	-	19,828.65	19,828.65	-
USD No. 282 Supplemental General	-	102,731.51	102,731.51	-
USD No. 386 General	-	253,300.37	253,300.37	-
USD No. 386 Capital Outlay	-	103,756.70	103,756.70	-
USD No. 386 Bond and Interest	-	1.22	1.22	-
USD No. 386 Supplemental General	-	386,606.27	386,606.27	-

GREENWOOD COUNTY, KANSAS

AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (continued):				
USD No. 389 General	\$ -	\$ 528,589.34	\$ 528,589.34	\$ -
USD No. 389 Capital Outlay	-	270,057.76	270,057.76	-
USD No. 389 Recreation	-	109,889.43	109,889.43	-
USD No. 389 Bond and Interest	-	387,734.28	387,734.28	-
USD No. 389 Supplemental General	-	682,224.62	682,224.62	-
USD No. 386 Recreation	-	15,139.89	15,139.89	-
USD No. 390 General	-	165,079.76	165,079.76	-
USD No. 390 Capital Outlay	-	866.71	866.71	-
USD No. 390 Recreation	-	4,742.18	4,742.18	-
USD No. 390 Supplemental General	-	302,309.62	302,309.62	-
USD No. 484 Recreation	-	4,550.58	4,550.58	-
USD No. 484 General	-	47,030.60	47,030.60	-
USD No. 484 Bond and Interest	-	16,641.04	16,641.04	-
USD No. 484 Capital Outlay	-	5,512.42	5,512.42	-
USD No. 484 Supplemental General	-	54,858.23	54,858.23	-
USD No. 492 General	-	27,654.23	27,654.23	-
USD No. 492 Capital Outlay	-	6,971.25	6,971.25	-
USD No. 492 Supplemental General	-	28,545.93	28,545.93	-
USD No. 492 Bond and Interest	-	18,885.02	18,885.02	-
Subtotal Schools	-	3,660,245.01	3,660,245.01	-
Cemeteries				
Piedmont Cemetery	22.18	5,392.49	5,392.41	22.26
Otter Creek Cemetery	-	2,995.56	2,995.56	-
Virgil Cemetery	-	7,411.98	7,411.98	-
Caley Cemetery	-	456.32	455.61	0.71
Janesville Cemetery	-	3,881.14	3,881.14	-
Subtotal Cemeteries	22.18	20,137.49	20,136.70	22.97
Watershed Districts:				
Watershed No. 18 General	-	364.25	364.25	-
Watershed No. 21 General	3.24	65,654.63	65,653.80	4.07
Watershed No. 24 General	581.58	63,354.83	63,931.75	4.66
Watershed No. 47 General	0.14	69.03	69.17	-
Watershed No. 48 General	-	935.09	935.09	-
Watershed No. 72 General	-	19,849.67	19,849.67	-
Watershed No. 76 General	-	493.40	493.40	-
Watershed No. 83 General	1.42	20,422.76	20,421.95	2.23
Watershed No. 97 General	-	2,060.47	2,060.47	-
Subtotal Watershed Districts	586.38	173,204.13	173,779.55	10.96

GREENWOOD COUNTY, KANSAS

AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Regional Library:				
SEK Library General	\$ -	\$ 73,057.25	\$ 73,057.25	\$ -
SEK Library Employee Benefits	-	4,888.14	4,888.14	-
Subtotal Regional Library	-	77,945.39	77,945.39	-
Total Subdivisions	<u>\$ 11,153.18</u>	<u>\$ 6,375,453.23</u>	<u>\$ 6,375,876.58</u>	<u>\$ 10,729.83</u>
State Funds:				
State Institutional Building	\$ -	\$ 35,423.77	\$ 35,423.77	\$ -
State Educational Building	-	70,847.63	70,847.63	-
State Correctional Building	-	0.02	0.02	-
Total State Funds	<u>\$ -</u>	<u>\$ 106,271.42</u>	<u>\$ 106,271.42</u>	<u>\$ -</u>
Other Agency Funds:				
Payroll Clearing	\$ 32,666.46	\$ 1,777,757.69	\$ 1,780,103.63	\$ 30,320.52
Motor Vehicle Licenses	4,949.92	522,365.08	522,363.05	4,951.95
Driver License Fees	322.50	19,161.50	19,174.50	309.50
Game Licenses	18.75	-	-	18.75
Cereal Malt Beverage Licenses	250.00	250.00	275.00	225.00
Heritage Trust	1,056.00	4,015.00	3,787.00	1,284.00
Stray Animal	1,120.67	-	-	1,120.67
Township/City Prepays	3,809.64	-	-	3,809.64
Clerk of Court Release	72.00	2,782.00	2,170.00	684.00
Sales Tax	15,045.47	279,669.58	267,212.06	27,502.99
Confiscated Cash Holding - Sheriff	1,900.00	2,718.00	505.00	4,113.00
Oil & Gas Depletion Fund	92,320.75	-	-	92,320.75
Treasurer's Holding Account	-	-	-	-
Sheriff Fund	0.11	269,003.08	269,003.08	0.11
K-9 Fund	4,250.00	5,500.00	9,491.70	258.30
Inmate Trust Fund	11,616.95	51,404.94	56,695.31	6,326.58
District Court	36,132.37	364,323.97	363,960.30	36,496.04
Law Library	32,137.71	9,811.11	410.00	41,538.82
Total Other Agency Funds	<u>\$ 237,669.30</u>	<u>\$ 3,308,761.95</u>	<u>\$ 3,295,150.63</u>	<u>\$ 251,280.62</u>
Distributable Funds:				
Current Tax	\$ 6,691,232.82	\$ 10,746,261.34	\$ 10,416,898.45	\$ 7,020,595.71
Delinquent Tax	175,252.96	299,234.09	305,408.96	169,078.09
Motor Vehicle Tax	226,217.27	1,029,338.37	1,025,110.65	230,444.99
Recreational Vehicle Tax	2,196.48	18,888.82	19,176.70	1,908.60
Countywide Sales Tax	54,313.63	596,747.28	599,961.54	51,099.37
Special City and County Highway	-	460,931.67	460,931.67	-
Commercial Vehicle Tax	7,856.47	102,691.13	103,724.94	6,822.66
Neighborhood Revitalization	-	33,231.95	33,231.95	-
Total Distributable Funds:	<u>\$ 7,157,069.63</u>	<u>\$ 13,287,324.65</u>	<u>\$ 12,964,444.86</u>	<u>\$ 7,479,949.42</u>
Total Agency Funds	<u>\$ 7,405,892.11</u>	<u>\$ 23,077,811.25</u>	<u>\$ 22,741,743.49</u>	<u>\$ 7,741,959.87</u>

GREENWOOD COUNTY, KANSAS
Reconciliation of 2016 Tax Roll
For the Year Ended December 31, 2017

County Clerk's Abstract of Taxes Levied		\$ 10,756,461.46
Add: Supplemental Tax Roll		10,888.12
Deduct: Taxes Abated		<u>(23,686.50)</u>
Tax Roll as Adjusted		<u><u>\$ 10,743,663.08</u></u>
County Treasurer's Accounting		
Net Current Tax Collections		\$ 10,404,941.23
Uncollected:		
Personal Property	\$ 34,124.11	
Real Estate	295,854.19	
Special Assessments	<u>8,743.55</u>	
Total Uncollected		<u><u>338,721.85</u></u>
Net Tax Roll		<u><u>\$ 10,743,663.08</u></u>



County Commissioners
Greenwood County, Kansas

In planning and performing our audit of the financial statement of the Greenwood County, Kansas as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Greenwood County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Greenwood County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Greenwood County, Kansas' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Greenwood County, Kansas' financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

Preparation of Financial Statement

Accounting standards states the client must be able to accept responsibility and be able to identify a material misstatement when reviewing the financial statement, including footnotes and supplemental information. This would also include knowing if a required footnote disclosure was missing or not correctly stated. Presently, the County staff does not have the ability to process and prepare the required financial statement, including footnotes. The potential effects of this material weakness could be unrecognized errors on the financial statement. While we recognize that this condition is not unusual for a County your size, it is important that you be aware of this condition for financial reporting purposes. Management and the County Commissioners should continually be aware of the financial reporting of the County and changes in reporting requirements.

Jarred, Gilmore & Phillips, PA
CERTIFIED PUBLIC ACCOUNTANTS

412 W. MAIN, P.O. BOX 97
NEODESHA, KANSAS 66757
(620) 325-3430

1815 S. SANTA FE, P.O. BOX 779
CHANUTE, KANSAS 66720
(620) 431-6342

16 W. JACKSON
IOLA, KANSAS 66749
(620) 365-3125

www.jgppa.com

This communication is intended solely for the information and use of management, the County Commissioners, and others within the Greenwood County, Kansas, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

August 8, 2018
Chanute, Kansas