

**ELK COUNTY, KANSAS**

Independent Auditors' Report and  
Financial Statement with  
Supplementary Information

For the Year Ended December 31, 2017

**ELK 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  
Elk County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Elk 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 Elk 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 Elk 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 Elk 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 Elk County as of and for the year ended December 31, 2016 (not presented herein), and have issued our report thereon dated October 23, 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>. Such 2016 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the

2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.

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

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
September 8, 2018

## ELK COUNTY, KANSAS

Summary Statement of 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 Fund	\$ 783,588.40	\$ 1,890,943.71	\$ 1,415,584.28	\$ 1,258,947.83	\$ 31,600.66	\$ 1,290,548.49
Special Purpose:						
Ambulance	65,421.12	229,145.23	267,101.09	27,465.26	5,912.72	33,377.98
Conservation District	1,320.40	10,851.66	12,000.00	172.06	-	172.06
Direct Election	2,632.14	33,553.59	32,203.14	3,982.59	2,434.60	6,417.19
Economic Development	45,181.01	116.80	-	45,297.81	-	45,297.81
Employee Benefits	517,635.00	790,212.04	796,366.47	511,480.57	18,433.43	529,914.00
Health	51,563.35	70,662.30	61,011.85	61,213.80	1,433.02	62,646.82
Historical Society	108.63	915.95	1,000.00	24.58	-	24.58
Mental Health	3,170.25	30,308.51	33,000.00	478.76	-	478.76
Intellectual Disability	2,312.34	20,995.76	23,000.00	308.10	-	308.10
Noxious Weed	6,369.00	48,894.68	49,378.82	5,884.86	2,914.23	8,799.09
Road and Bridge	(44,815.62)	1,795,817.09	1,707,456.79	43,544.68	52,994.13	96,538.81
Rural Fire District No. 1	2,776.24	113,011.32	103,942.62	11,844.94	1,968.29	13,813.23
Service Program for the Elderly	4,838.45	49,824.30	53,274.22	1,388.53	-	1,388.53
Special Alcohol Program	739.15	7,263.32	8,002.47	-	8,002.47	8,002.47
Special Bridge	94,755.16	56,002.14	117,812.47	32,944.83	73,577.40	106,522.23
Special Building	1,880.11	-	-	1,880.11	-	1,880.11
Special Liability	22,110.53	24,331.92	24,194.00	22,248.45	-	22,248.45
Special Parks and Recreation	739.15	7,263.31	7,743.00	259.46	-	259.46
Special Equipment Reserve	137,519.74	-	11,582.78	125,936.96	-	125,936.96
Special Rural Fire Equipment	41,000.00	13,000.00	24,844.69	29,155.31	-	29,155.31
Emergency Telephone Service	119,175.69	50,391.98	55,499.19	114,068.48	-	114,068.48
Business:						
Solid Waste	97,189.22	-	97,189.22	-	-	-
Trusts:						
Motor Vehicle Operating	2,798.88	27,982.61	25,642.44	5,139.05	256.81	5,395.86
Prosecuting Attorney Training	1,145.00	928.00	1,731.38	341.62	-	341.62
Special Law Enforcement Trust	2,308.22	7,440.00	-	9,748.22	-	9,748.22
County Treasurer's Technology	1,183.81	755.00	407.44	1,531.37	-	1,531.37
County Clerk's Technology	1,035.21	755.00	33.25	1,756.96	-	1,756.96
Register of Deeds Technology	24,967.76	3,020.00	2,005.12	25,982.64	107.59	26,090.23
Prosecuting Attorney Trust	2,399.66	50.00	-	2,449.66	-	2,449.66
Fish and Game Prosecuting Fee	175.00	-	-	175.00	-	175.00
Sheriff's Equipment Reserve	7,758.77	3,258.00	4,080.00	6,936.77	-	6,936.77
CDBG Micro Loan	72,652.97	5,602.46	-	78,255.43	-	78,255.43
FEMA Grant	15.73	-	-	15.73	-	15.73
Emergency Preparedness Planning Grant	11,864.62	-	9,105.41	2,759.21	-	2,759.21
Rural Fire District Trust	5,853.89	165.78	233.34	5,786.33	233.34	6,019.67
Diversion Fees	9,653.62	1,250.00	-	10,903.62	-	10,903.62
Other Grants	29,187.85	-	-	29,187.85	-	29,187.85
Total Primary Government (Excluding Agency Funds)	\$ 2,130,210.45	\$ 5,294,712.46	\$ 4,945,425.48	\$ 2,479,497.43	\$ 199,868.69	\$ 2,679,366.12

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

**ELK COUNTY, KANSAS**

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

	<u>2017</u>
Total Cash to be accounted for:	<u>\$ 2,679,366.12</u>
Composition of Cash:	
Cash on Hand .....	\$ 400.00
Checking Accounts:	
Demand Deposit Accounts .....	4,244,434.58
Savings Accounts .....	355,472.93
Investments:	
Certificates of Deposit .....	<u>1,419,224.32</u>
Total Cash	6,019,531.83
Agency Funds Per Schedule 3	<u>(3,340,165.71)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,679,366.12</u>

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



## **ELK 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 Elk 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

Elk County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Elk 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 funds – 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.

Business fund – fund financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise fund)

Trust funds – 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 funds – 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 County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the 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. The Ambulance Fund was amended 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.

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

- Special Bridge Fund
- Special Building Fund
- Special Equipment Reserve Fund
- Special Rural Fire Equipment Fund

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

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 apparent 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 Alcohol Program Fund.

**3. DEPOSITS AND INVESTMENTS**

K.S.A 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main 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.

*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 \$6,019,131.83 and the bank balance was \$6,208,933.82. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$614,134.26 was covered by FDIC insurance, \$5,594,799.56 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name.

4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases									
John Deere Excavator	2.95%	April 2, 2014	\$ 117,000.00	August 24, 2017	\$ 40,756.25	\$ -	\$ (40,756.25)	\$ -	\$ 840.68
CAT Grader- 120M (1219)	3.20%	April 23, 2012	92,717.00	April 9, 2017	19,732.29	-	(19,732.29)	-	633.15
2 John Deere 575G Motor Grader	2.95%	June 11, 2015	256,006.00	June 11, 2020	207,753.36	-	(49,696.79)	158,056.57	6,128.72
John Deere Utility Tractor	0.00%	August 14, 2017	60,215.00	August 14, 2022	-	60,215.00	-	60,215.00	-
Western Star Dump Truck	2.95%	October 30, 2017	81,402.00	October 30, 2020	-	81,402.00	-	81,402.00	-
Total Contractual Indebtedness					\$ 268,241.90	\$ 141,617.00	\$ (110,185.33)	\$ 299,673.57	\$ 7,602.55

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

Issue	2018	2019	2020	2021	2022	Total
Capital Lease						
2 John Deere 575G Motor Grader	\$ 51,162.84	\$ 52,672.14	\$ 54,221.59	\$ -	\$ -	\$ 158,056.57
John Deere Utility Tractor	12,043.00	12,043.00	12,043.00	12,043.00	12,043.00	60,215.00
Western Star Dump Truck	26,349.79	27,127.11	27,925.10	-	-	81,402.00
Total Principal Payments	89,555.63	91,842.25	94,189.69	12,043.00	12,043.00	299,673.57
Capital Lease						
2 John Deere 575G Motor Grader	4,662.67	3,153.37	1,603.92	-	-	9,419.96
John Deere Utility Tractor	-	-	-	-	-	-
Western Star Dump Truck	2,401.36	1,624.04	826.05	-	-	4,851.45
Total Interest Payments	7,064.03	4,777.41	2,429.97	-	-	14,271.41
Total Principal and Interest	\$ 96,619.66	\$ 96,619.66	\$ 96,619.66	\$ 12,043.00	\$ 12,043.00	\$ 313,944.98

## 5. CAPITAL LEASE OBLIGATIONS

The County has entered into a capital lease agreement in order to finance the acquisition of a John Deere utility tractor. Payments are made semi-annual, including interest at 0.00%. Final maturity of the lease is August 14, 2022. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2018	\$ 12,043.00
2019	12,043.00
2020	12,043.00
2021	12,043.00
2022	<u>12,043.00</u>
Less imputed interest	<u>(0.00)</u>
Net Present Value of Minimum	
Lease Payments	60,215.00
Less: Current Maturities	<u>(12,043.00)</u>
Long-Term Capital Lease Obligations	<u>\$ 48,172.00</u>

The County has entered into a capital lease agreement in order to finance the acquisition of a Western Star Dump Truck. Payments are made annually, including interest at 2.95%. Final maturity of the lease is October 30, 2020. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2018	\$ 28,751.15
2019	28,751.15
2020	<u>28,751.15</u>
Less imputed interest	<u>(4,851.45)</u>
Net Present Value of Minimum	
Lease Payments	81,402.00
Less: Current Maturities	<u>(26,349.79)</u>
Long-Term Capital Lease Obligations	<u>\$ 55,052.21</u>

## 5. **CAPITAL LEASE OBLIGATIONS** (Continued)

The County has entered into a capital lease agreement in order to finance the acquisition of two John Deere 575G Motor Graders. Payments are made annually, including interest at 2.95%. Final maturity of the lease is June 11, 2020. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2018	\$ 55,825.51
2019	55,825.51
2020	<u>55,825.51</u>
	167,476.53
Less imputed interest	<u>(9,419.96)</u>
Net Present Value of Minimum	
Lease Payments	158,056.57
Less: Current Maturities	<u>(51,162.84)</u>
Long-Term Capital Lease Obligations	<u>\$ 106,893.73</u>

## 6. **OPERATING LEASES**

As of December 31, 2017, the County has entered into an operating lease with Pitney Bowes for a postage machine. Rent expense for the year ended December 31, 2017, was \$684.00. Under the current lease agreement, the future minimum rental payments are as follows:

2018	\$ 684.00
2019	684.00
2020	684.00

## 7. **OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

### General Information about the Pension Plan

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

*Contributions.* K.S.A. 74-4919 and K.S.A. 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.

## **7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS** (Continued)

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 with a 0% moratorium for the period of January 1, 2017 through September 30, 2017 for 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 \$131,728.02 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 \$1,211,836.00. 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 publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

### *Compensated Absences:*

The County's policies regarding vacation leave permit employees to accumulate a maximum of two hundred forty hours vacation time. Sick leave policies permit employees to accumulate up to a maximum of 480 hours. Long-time employees who had accumulated over 480 hours prior to the current policy will be eligible to accumulate to a maximum of 960 hours. An employee who retires from County service shall be compensated at the employee's rate of pay per day for one-third of the sick leave accrued or for 480 hours, whichever is less. Long-time employees are governed by the prior policy.

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 \$61,221.49. The County has not estimated a liability for sick leave earned, but not taken, by County employees, as the amounts cannot be reasonably estimated.

### *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.



## **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 manages these risks of loss through the purchase of various insurance policies.

The County has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC). The County participates in the decision making of KWORC through trustee representation. KWORC files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KWORC for its workers' compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

The County has been unable to obtain liability insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP). The County participates in the decision making of KCAMP through trustee representation. KCAMP files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KCAMP for its workers' compensation insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

## **9. 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.

## **10. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Rural Fire District No. 1	Special Rural Fire Equipment	K.S.A. 19-3612c	\$ 13,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	2,798.88

Residual transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Solid Waste	General	K.S.A. 79-2958	\$ 97,189.22

**11. 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**

**ELK 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 Fund	\$ 2,415,643.00	\$ -	\$ 2,415,643.00	\$ 1,415,584.28	\$ (1,000,058.72)
Special Revenue:					
Ambulance	278,412.00	-	278,412.00	267,101.09	(11,310.91)
Conservation District	12,000.00	-	12,000.00	12,000.00	-
Direct Election	38,000.00	-	38,000.00	32,203.14	(5,796.86)
Economic Development	48,371.00	-	48,371.00	-	(48,371.00)
Employee Benefits	1,140,150.00	-	1,140,150.00	796,366.47	(343,783.53)
Health	75,400.00	-	75,400.00	61,011.85	(14,388.15)
Historical Society	1,000.00	-	1,000.00	1,000.00	-
Mental Health	33,000.00	-	33,000.00	33,000.00	-
Intellectual Disability	23,000.00	-	23,000.00	23,000.00	-
Noxious Weed	58,450.00	-	58,450.00	49,378.82	(9,071.18)
Road and Bridge	1,872,000.00	-	1,872,000.00	1,707,456.79	(164,543.21)
Rural Fire District No. 1	131,435.00	-	131,435.00	103,942.62	(27,492.38)
Service Program for the Elderly	53,920.00	-	53,920.00	53,274.22	(645.78)
Special Alcohol Program	6,982.00	-	6,982.00	8,002.47	1,020.47
Special Bridge	120,750.00	-	120,750.00	117,812.47	(2,937.53)
Special Liability	35,000.00	-	35,000.00	24,194.00	(10,806.00)
Special Parks and Recreation	7,743.00	-	7,743.00	7,743.00	-
Emergency Telephone Service	178,193.00	-	178,193.00	55,499.19	(122,693.81)
Enterprise:					
Solid Waste	111,189.00	-	111,189.00	97,189.22	(13,999.78)
Totals	\$ 6,640,638.00	\$ -	\$ 6,640,638.00	\$ 4,865,759.63	\$ (1,774,878.37)

**ELK COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of 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 Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 529,548.90	\$ 670,633.26	\$ 691,740.00	\$ (21,106.74)
Motor Vehicle Tax	20,058.94	55,283.26	54,950.00	333.26
Recreational Vehicle Tax	305.69	884.61	796.00	88.61
Delinquent Tax	7,152.18	10,278.22	5,290.00	4,988.22
16/20 M Truck Tax	-	4,199.74	11,471.00	(7,271.26)
Countywide Sales Tax	168,000.35	165,549.04	155,000.00	10,549.04
Commercial Vehicle Tax	1,130.70	3,389.94	2,994.00	395.94
Rental Excise Tax	-	2.13	-	2.13
Watercraft Tax	-	-	388.00	(388.00)
In Lieu of Tax	800,580.84	750,885.32	700,230.00	50,655.32
Mineral Production Tax	-	213.98	1,300.00	(1,086.02)
Neighborhood Revitalization Rebates	(341.78)	(285.56)	-	(285.56)
Interest on Tax	24,593.71	20,615.76	15,500.00	5,115.76
Intergovernmental				
State Grants	178,192.64	-	-	-
Local Alcoholic Liquor Tax	6,688.32	7,263.31	6,982.00	281.31
Licenses, Fees, and Permits	-			
Mortgage Registration	12,737.60	7,026.52	10,000.00	(2,973.48)
Officer Fees	34,562.32	54,034.24	24,000.00	30,034.24
Service Fees	-	20.00	-	20.00
Use of Money and Property				
Interest on Investments	14,132.14	30,744.89	5,000.00	25,744.89
Other Receipts				
Recycling	1,267.75	5,715.67	-	5,715.67
Emergency Preparedness	838.89	-	-	-
Miscellaneous	5,528.11	4,501.28	-	4,501.28
Operating Transfers from				
Motor Vehicle Operating Fund	2,200.06	2,798.88	2,000.00	798.88
Residual Transfers from				
Solid Waste Fund	-	97,189.22	-	97,189.22
Total Receipts	1,807,177.36	1,890,943.71	\$ 1,687,641.00	\$ 203,302.71

**ELK 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 Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
General Government				
County Commission				
Personal Services	\$ 34,446.57	\$ 42,119.18	\$ 33,375.00	\$ 8,744.18
Contractual Services	575.46	2,666.66	1,000.00	1,666.66
Commodities	300.00	300.00	300.00	-
Total County Commission	35,322.03	45,085.84	34,675.00	10,410.84
County Clerk				
Personal Services	61,331.41	58,453.89	59,664.00	(1,210.11)
Contractual Services	1,784.16	3,058.49	2,300.00	758.49
Commodities	901.44	1,425.61	750.00	675.61
Capital Outlay	-	-	1,300.00	(1,300.00)
Reimbursed Expense	(152.00)	(400.05)	-	(400.05)
Total County Clerk	63,865.01	62,537.94	64,014.00	(1,476.06)
County Treasurer				
Personal Services	52,063.20	53,796.18	61,500.00	(7,703.82)
Contractual Services	6,737.78	4,510.92	6,100.00	(1,589.08)
Commodities	1,627.90	2,534.14	1,400.00	1,134.14
Total County Treasurer	60,428.88	60,841.24	69,000.00	(8,158.76)
County Attorney				
Personal Services	60,166.40	62,143.57	66,010.00	(3,866.43)
Contractual Services	2,990.20	5,679.83	4,778.00	901.83
Commodities	934.26	1,658.17	700.00	958.17
Capital Outlay	-	-	2,000.00	(2,000.00)
Total County Attorney	64,090.86	69,481.57	73,488.00	(4,006.43)
Register of Deeds				
Personal Services	58,353.26	63,244.41	66,500.00	(3,255.59)
Contractual Services	2,061.90	1,400.52	2,000.00	(599.48)
Commodities	1,256.14	681.94	700.00	(18.06)
Capital Outlay	1,642.74	1,344.64	3,000.00	(1,655.36)
Reimbursed Expense	-	-	-	-
Total Register of Deeds	63,314.04	66,671.51	72,200.00	(5,528.49)
Unified Court				
Contractual Services	34,802.58	50,382.50	66,715.00	(16,332.50)
Commodities	1,906.42	3,132.63	1,500.00	1,632.63
Capital Outlay	-	-	4,450.00	(4,450.00)
Total Unified Court	36,709.00	53,515.13	72,665.00	(19,149.87)

**ELK 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 Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Courthouse General				
Personal Services	\$ 9.68	\$ (5.17)	\$ 42,000.00	\$ (42,005.17)
Contractual Services	164,357.41	257,284.93	146,000.00	111,284.93
Commodities	132,501.80	30,485.87	22,500.00	7,985.87
Capital Outlay	49,074.00	-	3,500.00	(3,500.00)
Reimbursed Expense	(1,463.77)	(730.32)	(3,530.00)	2,799.68
Total Courthouse General	344,479.12	287,035.31	210,470.00	76,565.31
Airport				
Contractual Services	19,780.40	-	10,000.00	(10,000.00)
Commodities	43.50	-	-	-
Capital Outlay	178,023.60	-	-	-
Total Airport	197,847.50	-	10,000.00	(10,000.00)
Appraiser				
Personal Services	73,993.00	71,885.18	80,000.00	(8,114.82)
Contractual Services	48,694.24	49,652.58	53,000.00	(3,347.42)
Commodities	4,772.47	3,373.38	4,000.00	(626.62)
Capital Outlay	-	-	1,000.00	(1,000.00)
Reimbursed Expense	(1,148.87)	(506.27)	-	(506.27)
Total Appraiser	126,310.84	124,404.87	138,000.00	(13,595.13)
County Counselor				
Contractual Services	-	-	16,700.00	(16,700.00)
County Building Maintenance				
Personal Services	40,404.73	44,169.26	63,400.00	(19,230.74)
Contractual Services	11,514.42	15,155.45	15,000.00	155.45
Commodities	21,832.35	19,714.01	22,500.00	(2,785.99)
Capital Outlay	10,000.00	-	-	-
Reimbursed Expense	(212.70)	(109.53)	-	(109.53)
Total County Building Maintenance	83,538.80	78,929.19	100,900.00	(21,970.81)
Capital Outlay Projects - Equipment				
Capital Outlay	-	-	1,065,000.00	(1,065,000.00)
Total General Government	1,075,906.08	848,502.60	1,927,112.00	(1,078,609.40)
Public Safety				
Sheriff				
Personal Services	365,900.49	368,325.64	300,000.00	68,325.64
Contractual Services	47,805.34	96,066.14	33,730.00	62,336.14
Commodities	56,447.33	47,380.07	73,033.00	(25,652.93)
Capital Outlay	40,755.57	38,832.50	1,688.00	37,144.50
Reimbursed Expense	(15,473.38)	(45,562.10)	-	(45,562.10)
Total Sheriff	495,435.35	505,042.25	408,451.00	96,591.25

**ELK 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)

		Current Year		Variance -
	Prior Year Audit	Actual	Budget	Over (Under)
Expenditures (Continued)				
Emergency Preparedness				
Personal Services	\$ 27,971.76	\$ 33,011.68	\$ 28,500.00	\$ 4,511.68
Contractual Services	1,847.68	1,032.95	3,000.00	(1,967.05)
Commodities	2,628.06	1,437.01	2,730.00	(1,292.99)
Capital Outlay	640.32	-	600.00	(600.00)
Total Emergency Preparedness	33,087.82	35,481.64	34,830.00	651.64
Total Public Safety	528,523.17	540,523.89	443,281.00	97,242.89
Health				
Coroner				
Contractual Services	18,182.94	6,154.89	7,000.00	(845.11)
Agriculture				
Agriculture Appropriation				
Fair	5,000.00	5,000.00	5,000.00	-
Sanitation				
Recycling				
Personal Services	12,532.20	13,286.34	14,500.00	(1,213.66)
Contractual Services	1,442.76	859.76	2,000.00	(1,140.24)
Commodities	3,485.13	1,256.80	2,500.00	(1,243.20)
Capital Outlay	-	-	3,250.00	(3,250.00)
Total Recycling	17,460.09	15,402.90	22,250.00	(6,847.10)
Social Services for Aged & Poor				
Child Advocacy	-	-	1,000.00	(1,000.00)
CASA	-	-	1,000.00	(1,000.00)
Rural Opportunity Zone	-	-	9,000.00	(9,000.00)
Total Social Services for Aged & Poor	-	-	11,000.00	(11,000.00)
Total Expenditures	1,645,072.28	1,415,584.28	2,415,643.00	(1,000,058.72)
Receipts Over(Under) Expenditures	162,105.08	475,359.43		
Unencumbered Cash, Beginning	621,483.32	783,588.40		
Unencumbered Cash, Ending	\$ 783,588.40	\$ 1,258,947.83		



**ELK COUNTY, KANSAS**  
**AMBULANCE FUND**

Schedule of 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 Audit	Actual	Budget	Variance - Over (Under)	
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 79,474.40	\$ 75,684.97	\$ 76,490.00	\$ (805.03)	
Motor Vehicle Tax	9,438.32	8,233.05	8,182.00	51.05	
Recreational Vehicle Tax	143.78	131.83	119.00	12.83	
Delinquent Tax	1,987.53	1,966.47	788.00	1,178.47	
16/20 M Truck Tax	-	1,976.07	1,708.00	268.07	
Commercial Vehicle Tax	532.02	504.83	446.00	58.83	
Rental Excise Tax	-	0.32	-	0.32	
Watercraft Tax	-	-	58.00	(58.00)	
In Lieu of Tax	86.50	99.92	200.00	(100.08)	
Neighborhood Revitalization Rebates	(50.90)	(32.23)	-	(32.23)	
Licenses, Fees, and Permits					
Service Fees	148,020.39	137,156.74	125,000.00	12,156.74	
Other Receipts					
Miscellaneous	3,826.90	3,423.26	-	3,423.26	
Total Receipts	243,458.94	229,145.23	\$ 212,991.00	\$ 16,154.23	
Expenditures					
Public Safety					
Personal Services	204,015.28	209,150.41	\$ 205,000.00	\$ 4,150.41	
Contractual Services	10,705.37	13,436.07	12,500.00	936.07	
Commodities	16,032.45	17,803.82	46,500.00	(28,696.18)	
Capital Outlay	-	29,862.60	14,412.00	15,450.60	
Reimbursed Expense	(3,705.56)	(3,151.81)	-	(3,151.81)	
Total Expenditures	227,047.54	267,101.09	\$ 278,412.00	\$ (11,310.91)	
Receipts Over(Under) Expenditures	16,411.40	(37,955.86)			
Unencumbered Cash, Beginning	49,009.72	65,421.12			
Unencumbered Cash, Ending	\$ 65,421.12	\$ 27,465.26			

**ELK COUNTY, KANSAS**  
**CONSERVATION DISTRICT FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 8,587.64	\$ 9,415.70	\$ 9,710.00	\$ (294.30)
Motor Vehicle Tax	1,130.00	882.07	876.00	6.07
Recreational Vehicle Tax	17.27	14.18	13.00	1.18
Delinquent Tax	276.30	240.67	84.00	156.67
16/20 M Truck Tax	-	236.52	183.00	53.52
Commerical Vehicle Tax	63.64	54.06	48.00	6.06
Rental Excise Tax	-	0.04	-	0.04
Watercraft Tax	-	-	6.00	(6.00)
In Lieu of Tax	9.27	12.43	-	12.43
Neighborhood Revitalization Rebates	(5.46)	(4.01)	-	(4.01)
Total Receipts	10,078.66	10,851.66	\$ 10,920.00	\$ (68.34)
Expenditures				
Agriculture				
Contractual Services	12,000.00	12,000.00	\$ 12,000.00	\$ -
Total Expenditures	12,000.00	12,000.00	\$ 12,000.00	\$ -
Receipts Over(Under) Expenditures	(1,921.34)	(1,148.34)		
Unencumbered Cash, Beginning	3,241.74	1,320.40		
Unencumbered Cash, Ending	\$ 1,320.40	\$ 172.06		

**ELK COUNTY, KANSAS**  
**DIRECT ELECTION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 21,280.81	\$ 29,576.41	\$ 30,507.00	\$ (930.59)
Motor Vehicle Tax	4,279.13	2,154.75	2,141.00	13.75
Recreational Vehicle Tax	65.24	34.42	31.00	3.42
Delinquent Tax	940.18	733.44	206.00	527.44
16/20 M Truck Tax	-	895.94	447.00	448.94
Commerical Vehicle Tax	241.23	132.11	117.00	15.11
Rental Excise Tax	-	0.08	-	0.08
Watercraft Tax	-	-	15.00	(15.00)
In Lieu of Tax	22.64	39.04	-	39.04
Neighborhood Revitalization Rebates	(13.32)	(12.60)	-	(12.60)
Total Receipts	26,815.91	33,553.59	\$ 33,464.00	\$ 89.59
<b>Expenditures</b>				
General Government				
Personal Services	16,723.76	19,588.33	\$ 18,000.00	\$ 1,588.33
Contractual Services	22,721.39	9,408.32	11,000.00	(1,591.68)
Commodities	1,272.73	3,206.49	2,500.00	706.49
Capital Outlay	-	-	6,500.00	(6,500.00)
Total Expenditures	40,717.88	32,203.14	38,000.00	(5,796.86)
Receipts Over(Under) Expenditures	(13,901.97)	1,350.45		
Unencumbered Cash, Beginning	16,534.11	2,632.14		
Unencumbered Cash, Ending	\$ 2,632.14	\$ 3,982.59		

**ELK COUNTY, KANSAS**  
**ECONOMIC DEVELOPMENT FUND**

Schedule of 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 Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 445.60	\$ -	\$ -	\$ -
Delinquent Tax	275.95	116.80	-	116.80
Total Receipts	721.55	116.80	\$ -	\$ 116.80
Expenditures				
Economic Development				
Contractual Services	-	-	\$ 48,371.00	\$ (48,371.00)
Total Expenditures	-	-	\$ 48,371.00	\$ (48,371.00)
Receipts Over(Under) Expenditures	721.55	116.80		
Unencumbered Cash, Beginning	44,459.46	45,181.01		
Unencumbered Cash, Ending	\$ 45,181.01	\$ 45,297.81		

**ELK COUNTY, KANSAS**  
**EMPLOYEE BENEFITS FUND**

Schedule of 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 Audit		Actual	Budget	Variance - Over (Under)
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 701,186.26	\$ 673,466.56	\$ 694,696.00	\$ (21,229.44)	
Motor Vehicle Tax	86,307.18	72,012.56	71,580.00	432.56	
Recreational Vehicle Tax	1,315.16	1,152.29	1,037.00	115.29	
Delinquent Tax	21,745.14	19,120.81	6,891.00	12,229.81	
16/20 M Truck Tax	-	18,069.97	14,943.00	3,126.97	
Commerical Vehicle Tax	4,865.01	4,415.75	3,900.00	515.75	
Rental Excise Tax	-	2.78	505.00	(502.22)	
Watercraft Tax	-	-	505.00	(505.00)	
In Lieu of Tax	756.61	889.11	-	889.11	
Neighborhood Revitalization Rebates	(445.22)	(286.79)	-	(286.79)	
Other Receipts	-	-			
Miscellaneous	2,367.00	1,369.00	-	1,369.00	
Total Receipts	818,097.14	790,212.04	\$ 794,057.00	\$ (3,844.96)	
Expenditures					
Employee Benefits					
Health Insurance	491,787.34	504,819.42	\$ 750,000.00	\$ (245,180.58)	
KPERS	141,965.25	132,854.25	155,000.00	(22,145.75)	
Life Insurance	3,316.38	3,437.14	3,150.00	287.14	
Social Security	116,284.63	118,685.24	125,000.00	(6,314.76)	
Unemployment	7,936.69	1,198.76	17,000.00	(15,801.24)	
Workmen's Compensation	40,466.00	45,878.93	90,000.00	(44,121.07)	
Reimbursed Expense	(4,152.01)	(10,507.27)	-	(10,507.27)	
Total Expenditures	797,604.28	796,366.47	\$ 1,140,150.00	\$ (343,783.53)	
Receipts Over(Under) Expenditures	20,492.86	(6,154.43)			
Unencumbered Cash, Beginning	495,934.77	517,635.00			
Prior Year Encumbrance Cancelled	1,207.37	-			
Unencumbered Cash, Ending	\$ 517,635.00	\$ 511,480.57			

**ELK COUNTY, KANSAS**  
**HEALTH FUND**

Schedule of 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 Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 25,139.76	\$ 24,866.52	\$ 25,633.00	\$ (766.48)
Motor Vehicle Tax	2,727.12	2,605.54	2,589.00	16.54
Recreational Vehicle Tax	41.51	41.74	38.00	3.74
Delinquent Tax	750.40	658.52	249.00	409.52
16/20 M Truck Tax	-	570.94	541.00	29.94
Commerical Vehicle Tax	153.73	159.80	141.00	18.80
Rental Excise Tax	-	0.10	-	0.10
Watercraft Tax	-	-	18.00	(18.00)
In Lieu of Tax	27.38	32.83	-	32.83
Neighborhood Revitalization Rebates	(16.11)	(10.58)	-	(10.58)
Intergovernmental				
Federal Grants	13,737.49	16,943.92	7,500.00	9,443.92
State Grant	14,732.50	12,055.00	-	12,055.00
Licenses, Fees, and Permits				
Service Fees	12,960.36	12,737.97	9,500.00	3,237.97
Total Receipts	70,254.14	70,662.30	\$ 46,209.00	\$ 24,453.30
Expenditures				
Health				
Personal Services	50,987.31	54,697.56	\$ 68,000.00	\$ (13,302.44)
Contractual Services	6,807.84	5,842.66	1,500.00	4,342.66
Commodities	30,756.70	32,602.76	25,900.00	6,702.76
Capital Outlay	-	-	2,000.00	(2,000.00)
Reimbursed Expense	(28,080.52)	(32,131.13)	(22,000.00)	(10,131.13)
Total Expenditures	60,471.33	61,011.85	75,400.00	(14,388.15)
Receipts Over(Under) Expenditures	9,782.81	9,650.45		
Unencumbered Cash, Beginning	41,780.54	51,563.35		
Unencumbered Cash, Ending	\$ 51,563.35	\$ 61,213.80		

**ELK COUNTY, KANSAS**  
**HISTORICAL SOCIETY FUND**

Schedule of 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 Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 715.72	\$ 796.66	\$ 808.00	\$ (11.34)
Motor Vehicle Tax	92.24	73.61	73.00	0.61
Recreational Vehicle Tax	1.37	1.15	1.00	0.15
Delinquent Tax	22.99	19.94	7.00	12.94
16/20 M Truck Tax	-	19.36	15.00	4.36
Commerical Vehicle Tax	5.21	4.52	4.00	0.52
Watercraft Tax	-	-	1.00	(1.00)
In Lieu of Tax	0.77	1.05	-	1.05
Neighborhood Revitalization Rebates	(0.46)	(0.34)	-	(0.34)
Total Receipts	837.84	915.95	\$ 909.00	\$ 6.95
Expenditures				
Culture and Recreation				
Contractual Services	1,000.00	1,000.00	\$ 1,000.00	\$ -
Total Expenditures	1,000.00	1,000.00	\$ 1,000.00	\$ -
Receipts Over(Under) Expenditures	(162.16)	(84.05)		
Unencumbered Cash, Beginning	270.79	108.63		
Unencumbered Cash, Ending	\$ 108.63	\$ 24.58		

**ELK COUNTY, KANSAS**  
**MENTAL HEALTH FUND**

Schedule of 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 Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 23,734.11	\$ 26,339.82	\$ 27,148.00	\$ (808.18)
Motor Vehicle Tax	3,122.08	2,438.56	2,425.00	13.56
Recreational Vehicle Tax	47.58	39.04	35.00	4.04
Delinquent Tax	760.60	664.33	233.00	431.33
16/20 M Truck Tax	-	653.61	506.00	147.61
Commerical Vehicle Tax	175.99	149.51	132.00	17.51
Rental Excise Tax	-	0.09	-	0.09
Watercraft Tax	-	-	17.00	(17.00)
In Lieu of Tax	25.62	34.77	-	34.77
Neighborhood Revitalization Rebates	(15.08)	(11.22)	-	(11.22)
Total Receipts	27,850.90	30,308.51	\$ 30,496.00	\$ (187.49)
Expenditures				
Health				
Contractual Services	33,000.00	33,000.00	\$ 33,000.00	\$ -
Total Expenditures	33,000.00	33,000.00	\$ 33,000.00	\$ -
Receipts Over(Under) Expenditures	(5,149.10)	(2,691.49)		
Unencumbered Cash, Beginning	8,319.35	3,170.25		
Unencumbered Cash, Ending	\$ 3,170.25	\$ 478.76		



**ELK COUNTY, KANSAS**  
**INTELLECTUAL DISABILITY FUND**

Schedule of 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 Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 16,421.76	\$ 18,252.02	\$ 18,813.00	\$ (560.98)
Motor Vehicle Tax	2,159.71	1,688.00	1,679.00	9.00
Recreational Vehicle Tax	32.97	26.96	24.00	2.96
Delinquent Tax	517.99	456.70	162.00	294.70
16/20 M Truck Tax	-	452.18	351.00	101.18
Commerical Vehicle Tax	121.75	103.52	91.00	12.52
Rental Excise Tax	-	0.06	-	0.06
Watercraft Tax	-	-	12.00	(12.00)
In Lieu of Tax	17.74	24.10	-	24.10
Neighborhood Revitalization Rebates	(10.43)	(7.78)	-	(7.78)
Total Receipts	19,261.49	20,995.76	\$ 21,132.00	\$ (136.24)
Expenditures				
Health				
Contractual Services	23,000.00	23,000.00	\$ 23,000.00	\$ -
Total Expenditures	23,000.00	23,000.00	\$ 23,000.00	\$ -
Receipts Over(Under) Expenditures	(3,738.51)	(2,004.24)		
Unencumbered Cash, Beginning	6,050.85	2,312.34		
Unencumbered Cash, Ending	\$ 2,312.34	\$ 308.10		

**ELK COUNTY, KANSAS**  
**NOXIOUS WEED FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

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

		Current Year			
	Prior Year Audit				Variance - Over (Under)
		Actual	Budget		
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 37,839.07	\$ 42,998.62	\$ 44,340.00	\$	(1,341.38)
Motor Vehicle Tax	3,671.94	3,911.03	3,888.00		23.03
Recreational Vehicle Tax	55.98	62.61	56.00		6.61
Delinquent Tax	776.03	875.23	374.00		501.23
16/20 M Truck Tax	-	768.75	812.00		(43.25)
Commerical Vehicle Tax	206.96	239.84	212.00		27.84
Rental Excise Tax	-	0.15	-		0.15
Watercraft Tax	-	-	27.00		(27.00)
In Lieu of Tax	41.09	56.76	-		56.76
Neighborhood Revitalization Rebates	(24.18)	(18.31)	-		(18.31)
Total Receipts	42,566.89	48,894.68	\$ 49,709.00	\$	(814.32)
Expenditures					
Agriculture					
Personal Services	11,141.60	4,267.29	\$ 15,000.00	\$	(10,732.71)
Contractual Services	1,394.16	3,498.32	7,150.00		(3,651.68)
Commodities	83,993.76	115,087.41	101,300.00		13,787.41
Reimbursed Expense	(49,397.60)	(73,474.20)	(65,000.00)		(8,474.20)
Total Expenditures	47,131.92	49,378.82	\$ 58,450.00	\$	(9,071.18)
Receipts Over(Under) Expenditures	(4,565.03)	(484.14)			
Unencumbered Cash, Beginning	10,934.03	6,369.00			
Unencumbered Cash, Ending	\$ 6,369.00	\$ 5,884.86			

**ELK COUNTY, KANSAS**  
**ROAD AND BRIDGE FUND**

Schedule of 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 Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 989,735.25	\$ 1,006,954.07	\$ 1,038,699.00	\$ (31,744.93)
Motor Vehicle Tax	113,687.25	102,065.04	101,451.00	614.04
Recreational Vehicle Tax	1,732.37	1,633.25	1,470.00	163.25
Delinquent Tax	27,291.50	25,614.36	9,766.00	15,848.36
16/20 M Truck Tax	-	23,802.57	21,178.00	2,624.57
Commerical Vehicle Tax	6,408.39	6,258.54	5,528.00	730.54
Rental Excise Tax	-	3.94	-	3.94
Watercraft Tax	-	-	716.00	(716.00)
In Lieu of Tax	251,072.36	251,329.37	1,300.00	250,029.37
Neighborhood Revitalization Rebates	(631.02)	(428.79)	-	(428.79)
Intergovernmental				
Federal Grants	-	38,053.53	-	38,053.53
Connecting Links	-	76,541.21	-	76,541.21
Special City & County Highway	181,069.07	181,455.83	180,061.00	1,394.83
Equalization and Adjustment	10,717.63	12,239.84	250,000.00	(237,760.16)
Licenses, Fees, and Permits				
Service Fees	450.00	475.00	-	475.00
Other Receipts				
Insurance Proceeds	-	47,500.00	-	47,500.00
Miscellaneous	1,238.56	22,319.33	-	22,319.33
Total Receipts	1,582,771.36	1,795,817.09	\$ 1,610,169.00	\$ 185,648.09
Expenditures				
Public Works				
Maintenance				
Personal Services	435,536.57	477,874.44	\$ 430,000.00	\$ 47,874.44
Contractual Services	103,552.10	193,187.65	150,000.00	43,187.65
Commodities	1,289,492.68	974,328.57	972,000.00	2,328.57
Capital Outlay	51,989.07	69,300.12	326,000.00	(256,699.88)
Reimbursed Expense	(13,746.87)	(7,233.99)	(6,000.00)	(1,233.99)
Total Maintenance	1,866,823.55	1,707,456.79	1,872,000.00	(164,543.21)
Total Expenditures	1,866,823.55	1,707,456.79	\$ 1,872,000.00	\$ (164,543.21)
Receipts Over(Under) Expenditures	(284,052.19)	88,360.30		
Unencumbered Cash, Beginning	239,236.57	(44,815.62)		
Unencumbered Cash, Ending	\$ (44,815.62)	\$ 43,544.68		

**ELK COUNTY, KANSAS**  
**RURAL FIRE DISTRICT NO. 1 FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

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

		Current Year			
	Prior Year Audit	Actual	Budget	Variance - Over (Under)	
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 101,535.80	\$ 99,585.62	\$ 101,747.00	\$ (2,161.38)	
Motor Vehicle Tax	7,597.68	7,916.79	7,749.00	167.79	
Recreational Vehicle Tax	125.55	122.48	139.00	(16.52)	
Delinquent Tax	2,162.64	1,484.87	1,012.00	472.87	
16/20 M Truck Tax	-	2,419.50	2,133.00	286.50	
Commercial Vehicle Tax	447.66	508.06	325.00	183.06	
Other Receipts					
Sale of Surplus Property	12,100.00	-	-	-	
Miscellaneous	-	974.00	75.00	899.00	
Total Receipts	123,969.33	113,011.32	\$ 113,180.00	\$ (168.68)	
Expenditures					
Public Safety					
Personal Services	17,304.00	20,786.72	\$ 25,000.00	\$ (4,213.28)	
Contractual Services	16,933.48	28,833.97	45,000.00	(16,166.03)	
Commodities	48,464.55	41,321.93	30,000.00	11,321.93	
Capital Outlay	25,819.17	-	4,435.00	(4,435.00)	
Employee Benefits	1,438.08	-	-	-	
Workmen's Compensation	2,222.00	-	-	-	
Reimbursed Expense	(319.17)	-	-	-	
Total Public Safety	111,862.11	90,942.62	104,435.00	(13,492.38)	
Operating Transfers to Special Rural Fire Equipment Fund	34,000.00	13,000.00	27,000.00	(14,000.00)	
Total Expenditures	145,862.11	103,942.62	\$ 131,435.00	\$ (27,492.38)	
Receipts Over(Under) Expenditures	(21,892.78)	9,068.70			
Unencumbered Cash, Beginning	24,669.02	2,776.24			
Unencumbered Cash, Ending	\$ 2,776.24	\$ 11,844.94			

**ELK COUNTY, KANSAS**  
**SERVICE PROGRAM FOR THE ELDERLY FUND**

Schedule of 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 Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 38,895.52	\$ 43,336.46	\$ 44,683.00	\$ (1,346.54)
Motor Vehicle Tax	5,058.94	3,997.32	3,974.00	23.32
Recreational Vehicle Tax	77.04	63.93	58.00	5.93
Delinquent Tax	1,232.89	1,083.32	382.00	701.32
16/20 M Truck Tax	-	1,059.23	830.00	229.23
Commerical Vehicle Tax	285.18	245.14	217.00	28.14
Rental Excise Tax	-	0.15	-	0.15
Watercraft Tax	-	-	28.00	(28.00)
In Lieu of Tax	42.00	57.21	-	57.21
Neighborhood Revitalization Rebates	(24.71)	(18.46)	-	(18.46)
Total Receipts	45,566.86	49,824.30	\$ 50,172.00	\$ (347.70)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	53,720.00	53,274.22	\$ 53,920.00	\$ (645.78)
Total Expenditures	53,720.00	53,274.22	\$ 53,920.00	\$ (645.78)
Receipts Over(Under) Expenditures	(8,153.14)	(3,449.92)		
Unencumbered Cash, Beginning	12,991.59	4,838.45		
Unencumbered Cash, Ending	\$ 4,838.45	\$ 1,388.53		

**ELK COUNTY, KANSAS**  
**SPECIAL ALCOHOL PROGRAM FUND**

Schedule of 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 Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 6,688.32	\$ 7,263.32	\$ 6,982.00	\$ 281.32
Total Receipts	6,688.32	7,263.32	\$ 6,982.00	\$ 281.32
Expenditures				
Health				
Contractual Services	5,949.17	8,002.47	\$ 6,982.00	\$ 1,020.47
Total Expenditures	5,949.17	8,002.47	\$ 6,982.00	\$ 1,020.47
Receipts Over(Under) Expenditures	739.15	(739.15)		
Unencumbered Cash, Beginning	-	739.15		
Unencumbered Cash, Ending	\$ 739.15	\$ -		

**ELK COUNTY, KANSAS**  
**SPECIAL BRIDGE FUND**

Schedule of 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 Audit				Variance - Over (Under)
		Actual	Budget		
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 49,023.17	\$ 48,260.14	\$ 49,781.00	\$	(1,520.86)
Motor Vehicle Tax	4,996.42	5,069.54	5,040.00		29.54
Recreational Vehicle Tax	76.12	81.08	73.00		8.08
Delinquent Tax	1,189.59	1,191.02	485.00		706.02
16/20 M Truck Tax	-	1,046.16	1,052.00		(5.84)
Commerical Vehicle Tax	281.70	310.84	275.00		35.84
Rental Excise Tax	-	0.20	-		0.20
Watercraft Tax	-	-	36.00		(36.00)
In Lieu of Tax	53.26	63.71	-		63.71
Neighborhood Revitalization Rebates	(31.34)	(20.55)	-		(20.55)
Total Receipts	55,588.92	56,002.14	\$ 56,742.00	\$	(739.86)
Expenditures					
Public Works					
Contractual Services	30,858.25	12,899.57	\$ -	\$	12,899.57
Commodities	30,186.98	104,912.90	-		104,912.90
Capital Outlay	-	-	120,750.00		(120,750.00)
Total Expenditures	61,045.23	117,812.47	\$ 120,750.00	\$	(2,937.53)
Receipts Over(Under) Expenditures	(5,456.31)	(61,810.33)			
Unencumbered Cash, Beginning	100,211.47	94,755.16			
Unencumbered Cash, Ending	\$ 94,755.16	\$ 32,944.83			

**ELK COUNTY, KANSAS**  
**SPECIAL BUILDING FUND**

Schedule of 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 Audit	Current Year Actual
Receipts		
Operating Transfers from Special Equipment Reserve Fund	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,880.11	1,880.11
Unencumbered Cash, Ending	\$ 1,880.11	\$ 1,880.11



**ELK COUNTY, KANSAS**  
**SPECIAL LIABILITY FUND**

Schedule of 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 Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 18,703.03	\$ 21,173.41	\$ 21,826.00	\$ (652.59)
Motor Vehicle Tax	2,589.52	1,911.44	1,901.00	10.44
Recreational Vehicle Tax	39.43	30.56	28.00	2.56
Delinquent Tax	624.31	538.11	183.00	355.11
16/20 M Truck Tax	-	542.18	397.00	145.18
Commerical Vehicle Tax	145.98	117.21	104.00	13.21
Rental Excise Tax	-	0.07	-	0.07
Watercraft Tax	-	-	13.00	(13.00)
In Lieu of Tax	20.08	27.95	-	27.95
Neighborhood Revitalization Rebates	(11.82)	(9.01)	-	(9.01)
Total Receipts	22,110.53	24,331.92	\$ 24,452.00	\$ (120.08)
Expenditures				
General Government				
Contractual Services	24,050.09	24,194.00	\$ 35,000.00	\$ (10,806.00)
Total Expenditures	24,050.09	24,194.00	\$ 35,000.00	\$ (10,806.00)
Receipts Over(Under) Expenditures	(1,939.56)	137.92		
Unencumbered Cash, Beginning	24,050.09	22,110.53		
Unencumbered Cash, Ending	\$ 22,110.53	\$ 22,248.45		

**ELK COUNTY, KANSAS**  
**SPECIAL PARKS AND RECREATION FUND**

Schedule of 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 Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 6,688.32	\$ 7,263.31	\$ 6,982.00	\$ 281.31
Total Receipts	6,688.32	7,263.31	\$ 6,982.00	\$ 281.31
Expenditures				
Culture and Recreation				
Contractual Services	8,210.05	7,743.00	\$ 7,743.00	\$ -
Total Expenditures	8,210.05	7,743.00	\$ 7,743.00	\$ -
Receipts Over(Under) Expenditures	(1,521.73)	(479.69)		
Unencumbered Cash, Beginning	2,260.88	739.15		
Unencumbered Cash, Ending	\$ 739.15	\$ 259.46		

**ELK COUNTY, KANSAS**  
**SPECIAL EQUIPMENT RESERVE FUND**  
Schedule of 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 Audit	Current Year Actual
Receipts		
Operating Transfers from General Fund	\$           -	\$           -
Total Receipts	-	-
Expenditures		
General Government Capital Outlay	15,300.50	11,582.78
Total Expenditures and Transfers	15,300.50	11,582.78
Receipts Over(Under) Expenditures	(15,300.50)	(11,582.78)
Unencumbered Cash, Beginning	152,820.24	137,519.74
Unencumbered Cash, Ending	<u>\$   137,519.74</u>	<u>\$   125,936.96</u>

**ELK COUNTY, KANSAS**  
**SPECIAL RURAL FIRE EQUIPMENT FUND**  
Schedule of 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 Audit	Current Year Actual
Receipts		
Operating Transfers from Rural Fire District No. 1 Fund	\$ 34,000.00	\$ 13,000.00
Total Receipts	34,000.00	13,000.00
Expenditures		
Public Safety Capital Outlay	20,000.00	24,844.69
Total Expenditures	20,000.00	24,844.69
Receipts Over(Under) Expenditures	14,000.00	(11,844.69)
Unencumbered Cash, Beginning	27,000.00	41,000.00
Unencumbered Cash, Ending	\$ 41,000.00	\$ 29,155.31

**ELK COUNTY, KANSAS**  
**EMERGENCY TELEPHONE SERVICE FUND**

Schedule of 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 Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 49,973.60	\$ 49,998.20	\$ 45,000.00	\$ 4,998.20
Use of Money and Property				
Interest on Investments	-	393.78	-	393.78
Total Receipts	49,973.60	50,391.98	\$ 45,000.00	\$ 5,391.98
Expenditures				
Public Safety				
Contractual Services	21,584.16	15,099.19	\$ 25,000.00	\$ (9,900.81)
Capital Outlay	17,407.95	40,400.00	153,193.00	(112,793.00)
Total Expenditures	38,992.11	55,499.19	\$ 178,193.00	\$ (122,693.81)
Receipts Over(Under) Expenditures	10,981.49	(5,107.21)		
Unencumbered Cash, Beginning	108,194.20	119,175.69		
Unencumbered Cash, Ending	\$ 119,175.69	\$ 114,068.48		

**ELK COUNTY, KANSAS**  
**SOLID WASTE FUND**

Schedule of 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 Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ -	\$ -	\$ 7,000.00	\$ (7,000.00)
Total Receipts	-	-	\$ 7,000.00	\$ (7,000.00)
Expenditures				
Residual Transfers to:				
General Fund	-	97,189.22	\$ 111,189.00	\$ (13,999.78)
Total Expenditures	-	97,189.22	\$ 111,189.00	\$ (13,999.78)
Receipts Over(Under) Expenditures	-	(97,189.22)		
Unencumbered Cash, Beginning	97,189.22	97,189.22		
Unencumbered Cash, Ending	\$ 97,189.22	\$ -		

**ELK COUNTY, KANSAS**  
**MOTOR VEHICLE OPERATING FUND**

Schedule of 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 Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 27,330.75	\$ 27,318.00
Other Receipts		
Miscellaneous	309.50	664.61
Total Cash Receipts	27,640.25	27,982.61
Expenditures		
General Government		
Personal Services	22,334.65	19,373.61
Contractual Services	387.68	1,279.31
Commodities	2,187.72	2,341.64
Reimbursed Expense	(72.00)	(151.00)
Total General Government	24,838.05	22,843.56
Operating Transfers to General Fund	2,200.06	2,798.88
Total Expenditures	27,038.11	25,642.44
Receipts Over(Under) Expenditures	602.14	2,340.17
Unencumbered Cash, Beginning	2,196.74	2,798.88
Unencumbered Cash, Ending	\$ 2,798.88	\$ 5,139.05

**ELK COUNTY, KANSAS**  
**PROSECUTING ATTORNEY TRAINING FUND**  
Schedule of 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 Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 774.00	\$ 928.00
Total Receipts	774.00	928.00
Expenditures		
General Government		
Contractual Services	353.00	1,731.38
Total Expenditures	353.00	1,731.38
Receipts Over(Under) Expenditures	421.00	(803.38)
Unencumbered Cash, Beginning	724.00	1,145.00
Unencumbered Cash, Ending	\$ 1,145.00	\$ 341.62



**ELK COUNTY, KANSAS**  
**SPECIAL LAW ENFORCEMENT TRUST FUND**  
Schedule of 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 Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 422.50	\$ 162.50
Other Receipts		
Sale of Surplus Property	-	7,277.50
Total Receipts	422.50	7,440.00
Expenditures		
Public Safety		
Commodities	216.50	-
Total Expenditures	216.50	-
Receipts Over(Under) Expenditures	206.00	7,440.00
Unencumbered Cash, Beginning	2,102.22	2,308.22
Unencumbered Cash, Ending	\$ 2,308.22	\$ 9,748.22

**ELK COUNTY, KANSAS**  
**COUNTY TREASURER'S TECHNOLOGY FUND**  
Schedule of 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 Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 916.00	\$ 755.00
Total Receipts	916.00	755.00
Expenditures		
General Government		
Personal Services	-	407.44
Total Expenditures	-	407.44
Receipts Over(Under) Expenditures	916.00	347.56
Unencumbered Cash, Beginning	267.81	1,183.81
Unencumbered Cash, Ending	\$ 1,183.81	\$ 1,531.37

**ELK COUNTY, KANSAS**  
**COUNTY CLERK'S TECHNOLOGY FUND**

Schedule of 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 Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 916.00	\$ 755.00
Total Receipts	916.00	755.00
Expenditures		
General Government		
Contractual Services	32.88	33.25
Capital Outlay	536.41	-
Total Expenditures	569.29	33.25
Receipts Over(Under) Expenditures	346.71	721.75
Unencumbered Cash, Beginning	688.50	1,035.21
Unencumbered Cash, Ending	\$ 1,035.21	\$ 1,756.96

**ELK COUNTY, KANSAS**  
**REGISTER OF DEEDS TECHNOLOGY FUND**  
Schedule of 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 Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,664.00	\$ 3,020.00
Total Receipts	3,664.00	3,020.00
Expenditures		
General Government		
Personal Services	5,182.40	1,971.87
Contractual Services	32.87	33.25
Total Expenditures	5,215.27	2,005.12
Receipts Over(Under) Expenditures	(1,551.27)	1,014.88
Unencumbered Cash, Beginning	26,519.03	24,967.76
Unencumbered Cash, Ending	\$ 24,967.76	\$ 25,982.64

**ELK COUNTY, KANSAS**  
**PROSECUTING ATTORNEY TRUST FUND**  
Schedule of 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 Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 30.00	\$ 50.00
Total Receipts	30.00	50.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	30.00	50.00
Unencumbered Cash, Beginning	2,369.66	2,399.66
Unencumbered Cash, Ending	\$ 2,399.66	\$ 2,449.66

**ELK COUNTY, KANSAS**  
**FISH AND GAME PROSECUTING FEE FUND**  
Schedule of 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 Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Culture and Recreation		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	175.00	175.00
Unencumbered Cash, Ending	\$ 175.00	\$ 175.00

**ELK COUNTY, KANSAS**  
**SHERIFF'S EQUIPMENT RESERVE FUND**  
Schedule of 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 Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,495.00	\$ 3,258.00
Total Receipts	3,495.00	3,258.00
Expenditures		
Public Safety		
Commodities	-	3,015.00
Capital Outlay	9,232.59	1,065.00
Total Expenditures	9,232.59	4,080.00
Receipts Over(Under) Expenditures	(5,737.59)	(822.00)
Unencumbered Cash, Beginning	13,496.36	7,758.77
Unencumbered Cash, Ending	\$ 7,758.77	\$ 6,936.77

**ELK COUNTY, KANSAS**  
**CDBG MICRO LOAN FUND**

Schedule of 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 Audit	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	\$ 150.84	\$ 143.64
Loan Repayment	2,531.52	5,458.82
Total Receipts	2,682.36	5,602.46
Expenditures		
Economic Development		
Contractual Services	177.20	-
Total Expenditures and Transfers	177.20	-
Receipts Over(Under) Expenditures	2,505.16	5,602.46
Unencumbered Cash, Beginning	70,147.81	72,652.97
Unencumbered Cash, Ending	\$ 72,652.97	\$ 78,255.43



**ELK COUNTY, KANSAS**  
**FEMA GRANT FUND**

Schedule of 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 Audit	Current Year Actual
Receipts		
None	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
None	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	15.73	15.73
Unencumbered Cash, Ending	\$ 15.73	\$ 15.73

**ELK COUNTY, KANSAS**  
**EMERGENCY PREPAREDNESS PLANNING GRANT FUND**

Schedule of 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 Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 11,638.00	\$ -
Total Receipts	11,638.00	-
Expenditures		
General Government		
Contractual Services	1,707.51	641.24
Commodities	1,044.38	8,500.00
Reimbursed Expense	-	(35.83)
Total Expenditures	2,751.89	9,105.41
Receipts Over(Under) Expenditures	8,886.11	(9,105.41)
Unencumbered Cash, Beginning	2,978.51	11,864.62
Unencumbered Cash, Ending	\$ 11,864.62	\$ 2,759.21

**ELK COUNTY, KANSAS**  
**RURAL FIRE DISTRICT TRUST FUND**  
Schedule of 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 Audit	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	\$ 8.35	\$ 15.78
Other Receipts		
Donations	2,650.00	150.00
Total Receipts	2,658.35	165.78
Expenditures		
Public Safety		
Contractual Services	-	233.34
Commodities	773.80	-
Total Expenditures	773.80	233.34
Receipts Over(Under) Expenditures	1,884.55	(67.56)
Unencumbered Cash, Beginning	3,969.34	5,853.89
Unencumbered Cash, Ending	\$ 5,853.89	\$ 5,786.33

**ELK COUNTY, KANSAS**  
**DIVERSION FEES FUND**

Schedule of 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 Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,825.00	\$ 1,250.00
Total Receipts	1,825.00	1,250.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	1,825.00	1,250.00
Unencumbered Cash, Beginning	7,828.62	9,653.62
Unencumbered Cash, Ending	\$ 9,653.62	\$ 10,903.62

**ELK COUNTY, KANSAS**  
**OTHER GRANTS FUND**

Schedule of 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 Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Financial Assistance	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	29,187.85	29,187.85
Unencumbered Cash, Ending	\$ 29,187.85	\$ 29,187.85

**ELK COUNTY, KANSAS**  
**AGENCY FUNDS**  
Schedule of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Elk Falls City	\$ -	\$ 7,813.96	\$ 7,813.96	\$ -
Grenola City - General	-	66,875.95	66,875.95	-
Grenola City - Library	-	3,188.39	3,188.39	-
Grenola City - Specials	-	2,030.00	2,030.00	-
Howard City - General	-	61,753.88	61,753.88	-
Howard City - Employee Benefit	-	45,871.62	45,871.62	-
Howard City - Special Liability	-	4,214.96	4,214.96	-
Howard City - Library	-	31,244.46	31,244.46	-
Howard City - Emergency Equipment	-	8,333.68	8,333.68	-
Howard City - Specials	-	510.00	510.00	-
Longton City - General	-	61,654.45	61,654.45	-
Longton City - Bond	-	22,341.53	22,341.53	-
Longton City - Library	-	7,404.29	7,404.29	-
Moline City - General	-	71,859.56	71,859.56	-
Moline City - Special Liability	-	9,423.47	9,423.47	-
Moline City - Employee Benefits	-	17,538.30	17,538.30	-
Moline City - Bond	-	6,615.43	6,615.43	-
Moline City - Library	-	8,554.20	8,554.20	-
Subtotal Cities	-	437,228.13	437,228.13	-
Townships:				
Elk Falls Township - General	-	831.60	831.60	-
Greenfield Township - General	-	6,008.80	6,008.80	-
Painterhood Township - General	-	550.37	550.37	-
Subtotal Townships	-	7,390.77	7,390.77	-
Schools:				
USD No. 205 - General	-	1,115.98	1,115.98	-
USD No. 205 - Capital Outlay	-	496.78	497.08	(0.30)
USD No. 205 - Supplemental General	-	1,272.46	1,273.48	(1.02)
USD No. 282 - General	-	259,959.84	259,959.84	-
USD No. 282 - Supplemental General	-	346,622.03	346,622.03	-
USD No. 282 - Capital Outlay	-	68,543.48	68,543.48	-
USD No. 283 - General	-	103,421.27	103,421.27	-
USD No. 283 - Capital Outlay	-	5,545.95	5,545.95	-
USD No. 283 - Bond and Interest	-	15,541.52	15,541.52	-
USD No. 283 - Supplemental General	-	196,572.36	196,572.36	-
USD No. 389 - General	-	4,468.29	4,468.29	-
USD No. 389 - Bond	-	3,016.09	3,016.09	-
USD No. 389 - Capital Outlay	-	2,123.82	2,123.82	-
USD No. 389 - Recreation	-	853.56	853.56	-
USD No. 389 - Supplemental General	-	5,396.07	5,396.07	-
USD No. 462 - General	-	26,385.81	26,385.81	-
USD No. 462 - Capital Outlay	-	14,819.55	14,819.55	-
USD No. 462 - Recreation	-	1,862.31	1,862.31	-
USD No. 462 - Bond	-	24,530.45	24,530.45	-
USD No. 462 - Supplemental General	-	41,390.16	41,390.16	-
USD No. 484 - General	-	36,807.02	36,807.02	-
USD No. 484 - Bond	-	12,012.63	12,012.63	-
USD No. 484 - Capital Outlay	-	4,218.60	4,218.60	-
USD No. 484 - Supplemental General	-	39,566.78	39,566.78	-
USD No. 484 - Recreation	-	3,278.63	3,278.63	-
Subtotal Schools	-	1,219,821.44	1,219,822.76	(1.32)

**ELK COUNTY, KANSAS**  
**AGENCY FUNDS**  
Schedule of Receipts and Disbursements  
For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Cemeteries:</b>				
Elk Falls Cemetery	\$ -	\$ 8,461.46	\$ 8,461.46	\$ -
Piedmont Cemetery	-	978.01	978.01	-
Longton Cemetery	-	6,735.09	6,735.09	-
Oak Valley Cemetery	-	3,987.53	3,987.53	-
Mt Zion Cemetery	-	1,519.09	1,519.09	-
Greenfield Cemetery	-	12,038.04	12,038.04	-
Cresco Cemetery	-	3,799.01	3,799.01	-
Wildcat Cemetery	-	18,526.69	18,526.69	-
Painterhood Cemetery	-	2,167.23	2,167.23	-
Grace Lawn Cemetery	-	31,506.46	31,506.46	-
Subtotal Cemeteries	-	89,718.61	89,718.61	-
<b>Watershed Districts:</b>				
WS Dist No. 31 - General	-	4,519.67	4,519.67	-
WS Dist No. 34 - General	-	1,591.58	1,591.58	-
WS Dist No. 47 - General	1,108.66	33,520.80	34,629.46	-
WS Dist No. 59 - General	-	101.02	101.02	-
WS Dist No. 83 - General	-	328.60	328.60	-
WS Dist No. 92 - General	-	798.50	798.50	-
Subtotal Watershed Districts	1,108.66	40,860.17	41,968.83	-
<b>Rolling Prairie Extension Service:</b>				
Rolling Prairie Extension Service	1,925.82	74,146.37	76,072.19	-
Subtotal Rolling Prairie Extension Service	1,925.82	74,146.37	76,072.19	-
<b>Regional Library:</b>				
SEK Library General	-	32,314.91	32,314.91	-
SEK Library Employee Benefits	-	2,162.82	2,162.82	-
Subtotal Regional Library	-	34,477.73	34,477.73	-
<b>Total Subdivisions</b>	<b>3,034.48</b>	<b>1,903,643.22</b>	<b>1,906,679.02</b>	<b>(1.32)</b>
<b>State Funds:</b>				
State Educational Building	-	28,023.86	28,023.86	-
State Institutional Building	-	14,012.00	14,012.00	-
Total State Funds	-	42,035.86	42,035.86	-
<b>Other Agency Funds:</b>				
Health Claims	-	1.00	-	1.00
Motor Vehicle Licenses	(74.58)	312,925.63	312,925.63	(74.58)
Driver License Fees	118.00	9,509.50	9,627.50	-
Game Licenses	231.50	6,493.50	6,493.50	231.50
Secretary of State Fees	-	-	-	-
Cereal Malt Beverage Licenses	-	275.00	25.00	250.00
Heritage Trust	522.00	1,510.00	2,032.00	-
Clerk of Court Release	-	-	-	-
Sales Tax	-	957,809.85	957,809.85	-
Sheriff	0.54	-	-	0.54
District Court	85,226.94	175,879.64	177,226.04	83,880.54
Law Library	6,186.98	2,693.00	-	8,879.98
Total Other Agency Funds	92,211.38	1,467,097.12	1,466,139.52	93,168.98

**ELK COUNTY, KANSAS**  
**AGENCY FUNDS**  
Schedule of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 2,822,419.97	\$ 4,808,951.43	\$ 4,552,795.33	\$ 3,078,576.07
Delinquent Tax	62,608.84	87,186.95	118,348.56	31,447.23
Motor Vehicle Tax	79,593.97	458,773.77	458,829.82	79,537.92
Recreational Vehicle Tax	1,421.39	7,098.07	7,269.64	1,249.82
Mineral Production Tax	-	711.32	427.95	283.37
In Lieu of Tax	1,062,744.45	-	1,007,211.84	55,532.61
Commercial Vehicle Tax	706.38	26,634.50	27,052.89	287.99
Neighborhood Revitalization	48.66	1,146.23	1,111.85	83.04
Total Distributable Funds:	<u>4,029,543.66</u>	<u>5,390,502.27</u>	<u>6,173,047.88</u>	<u>3,246,998.05</u>
Total Agency Funds	<u>\$ 4,124,789.52</u>	<u>\$ 8,803,278.47</u>	<u>\$ 9,587,902.28</u>	<u>\$ 3,340,165.71</u>



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

County Clerk's Abstract of Taxes Levied		\$ 4,704,458.00
Add: Supplemental Tax Roll		106.84
Deduct: Taxes Abated		<u>(11,516.20)</u>
Tax Roll as Adjusted		<u>\$ 4,693,048.64</u>
County Treasurer's Accounting		
Net Current Tax Collections		\$ 4,555,775.29
Uncollected:		
Personal Property	8,597.01	
Real Estate	127,161.70	
Special Assessments	1,400.00	
State Assessed	<u>114.64</u>	
Total Uncollected		<u>137,273.35</u>
Net Tax Roll		<u>\$ 4,693,048.64</u>



County Commissioners  
Elk County, Kansas

In planning and performing our audit of the financial statement of the Elk 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 Elk 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 Elk County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Elk 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 Elk 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 Commission should continually be aware of the financial reporting of the County and changes in reporting requirements.

#### Equipment Inventory

K.S.A. 19-2687 requires county department heads to annually investigate, inspect, and make an inventory of all personal property, and a comprehensive inventory compiled by the county clerk. The Sheriff and District Court departments did not comply with this statute.

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Jarred, Gilmore & Phillips, PA  
CERTIFIED PUBLIC ACCOUNTANTS

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(620) 365-3125

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This communication is intended solely for the information and use of management, the County Commission, and others within the Elk 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

September 8, 2018  
Chanute, Kansas