

COUNTY OF ALLEN, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2018

County of Allen, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2018

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Allen County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Allen County, Kansas, as of and for the year ended December 31, 2018, 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.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 Allen 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 Allen County, Kansas, as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Allen County, Kansas, as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Allen County, Kansas, as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated June 11, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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 <https://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2018 (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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing

procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

June 25, 2019

Allen County, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

| | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|----------------------------------|---|-----------|--------------|--|--|------------------------|
| Governmental Type Funds: | | | | | | |
| General | \$ 4,228,354 | 6,093,229 | 7,440,310 | 2,881,273 | 223,743 | 3,105,016 |
| Special Purpose: | | | | | | |
| Ambulance | 24,439 | 460,398 | 369,740 | 115,097 | 7,650 | 122,747 |
| Airport | 184,636 | 410,309 | 436,085 | 158,860 | 7,497 | 166,357 |
| Appraiser's Cost | 111,750 | 314,151 | 376,950 | 48,951 | 4,521 | 53,472 |
| Conservation District | 611 | 39,063 | 39,674 | | | |
| Direct Election | 49,718 | 134,915 | 153,778 | 30,855 | 1,100 | 31,955 |
| Health | 2,048 | 97,067 | 99,115 | | | |
| Historical Society | 684 | 38,924 | 39,600 | 8 | | 8 |
| Mental Health | 2,525 | 146,108 | 148,633 | | | |
| Hospital Sales Tax | | 491,724 | 491,724 | | | |
| Intellectual Disabilities | 1,398 | 65,261 | 66,659 | | | |
| Noxious Weed | 42,548 | 109,084 | 98,698 | 52,934 | 1,243 | 54,177 |
| Road and Bridge | 848,729 | 3,548,738 | 2,878,257 | 1,519,210 | 50,568 | 1,569,778 |
| Rural Fire District No. 2 | | 166,892 | 166,892 | | | |
| Rural Fire District No. 3 | | 32,622 | 32,622 | | | |
| Rural Fire District No. 4 | 327 | 82,163 | 82,490 | | | |
| Service Program for the Elderly | 218,087 | 170,088 | 181,839 | 206,336 | 2,496 | 208,832 |
| Special Alcohol Program | 24,194 | 10,717 | 13,500 | 21,411 | | 21,411 |
| Special Bridge | 1,352,816 | 635,366 | 149,986 | 1,838,196 | 1,365 | 1,839,561 |
| Special Liability | 123,929 | 14,249 | 22,168 | 116,010 | | 116,010 |
| Special Park and Recreation | 573 | 1,060 | 899 | 734 | | 734 |
| Special Equipment Reserve | 53,008 | 40,000 | 52,500 | 40,508 | | 40,508 |
| Special Machinery | 749,695 | 616,616 | 88,160 | 1,278,151 | 88,160 | 1,366,311 |
| Sewer District No 1 | 118,139 | 15,249 | 4,085 | 129,303 | | 129,303 |
| Sewer District No 2 | 41,143 | 14,767 | 3,529 | 52,381 | 96 | 52,477 |
| Emergency Telephone Service | 92,659 | 82,610 | 58,350 | 116,919 | | 116,919 |
| Business: | | | | | | |
| Solid Waste | 2,756,923 | 1,641,077 | 1,021,576 | 3,376,424 | 24,734 | 3,401,158 |
| Trusts: | | | | | | |
| Special Auto | 20,271 | 105,002 | 110,847 | 14,426 | 736 | 15,162 |
| Prosecuting Attorney Training | 13,759 | 2,964 | 1,457 | 15,266 | | 15,266 |
| Special Law Enforcement Trust | 10,733 | 14,114 | 17,498 | 7,349 | 35 | 7,384 |
| Register of Deeds Technology | 32,317 | 23,650 | 22,433 | 33,534 | 219 | 33,753 |
| Sheriff VIN Fees | 12,445 | 17,280 | 15,525 | 14,200 | 420 | 14,620 |
| C.E.R.T. Donations | 237 | | | 237 | | 237 |
| Drug Court | 103 | 202,335 | 191,487 | 10,951 | 20,749 | 31,700 |
| Sheriff Special Forfeiture Trust | 5,126 | 500 | | 5,626 | | 5,626 |
| County Clerk Technology | 8,926 | 3,400 | | 12,326 | | 12,326 |
| County Treasurer Technology | 4,336 | 3,400 | | 7,736 | | 7,736 |
| Prosecuting Attorney Trust | 2,539 | 7,977 | | 10,516 | | 10,516 |
| Prosecuting Attorney Check Fees | 11,233 | 675 | | 11,908 | | 11,908 |
| Lee Murren Trust | 8,250 | | | 8,250 | | 8,250 |

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

Allen County, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

| | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|------------------------------|---|-------------------|-------------------|--|--|------------------------|
| LaHarpe Senior Center Trust | 3,434 | | | 3,434 | | 3,434 |
| Iola Senior Center Trust | 5,705 | | | 5,705 | | 5,705 |
| Moran Senior Center Trust | 5 | | | 5 | | 5 |
| Shelter Grants | | 27,765 | 27,765 | | | |
| Employee Benefit Trust | 898,564 | 806,389 | 638,876 | 1,066,077 | | 1,066,077 |
| Diversion Fees | 75,378 | 31,825 | 2,255 | 104,948 | | 104,948 |
| Hazardous Material Grant | 5,464 | | | 5,464 | | 5,464 |
| Landfill Closure Trust | 1,130,447 | 22,434 | 2,944 | 1,149,937 | | 1,149,937 |
| 911 Education Donation | 4,000 | 27,810 | 14,622 | 17,188 | 14,622 | 31,810 |
| Total Primary Government (1) | <u>13,282,205</u> | <u>16,769,967</u> | <u>15,563,528</u> | <u>14,488,644</u> | <u>449,954</u> | <u>14,938,598</u> |
| Composition of Cash: | | | | | | |
| Cash and Cash Items on Hand | | | | | | 9,022 |
| Certificates of Deposit | | | | | | 2,583,868 |
| Demand Deposits | | | | | | 25,953,154 |
| Less: Agency Funds | | | | | | (13,607,447) |
| Adjustment for Rounding | | | | | | 1 |
| Total Primary Government (1) | | | | | | <u>14,938,598</u> |

(1) Excluding Agency Funds

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

Note 1 **Summary of Significant Accounting Policies**

A. **Reporting Entity**

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

B. **Basis of Presentation**

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2018:

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

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

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

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

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

C. **Basis of Accounting**

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

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

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

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

D. Budgets

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2018, the County had no such amendments.

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

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

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

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

Special Equipment Reserve Fund
Special Machinery Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

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

Property Taxes and Other Receivables

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

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

Deposits and Investments

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

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

The County held no investments at December 31, 2018. During the year, they had invested funds in the Kansas Municipal Investment Pool.

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

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

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

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

At December 31, 2018, the carrying amount of the County's deposits was \$28,537,022 and the bank balance was \$29,076,216. Of the bank balance, \$2,399,936 was secured by federal depository insurance, and the remaining \$26,676,280 was collateralized securities held by the pledging financial institution's agents in the County's name.

Inventories and Prepaid Expenses

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

Long-Term Debt

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

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

F. Revenues and Expenditures

Property Tax Revenue Recognition

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

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

Reimbursed Expenses

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

Vacation and Sick Pay

The County's policies regarding vacation pay permit employees to accumulate a maximum of 168 hours of vacation time on their anniversary date (the date the vacation amounts reset), depending on longevity and varying by department. Policies prohibit payment for vacation time in lieu of time off, however, with special authority of the County Commission, employees may accumulate up to 224 hours of vacation time leave, again, depending on longevity and varying by department. Failure to use excess accrued vacation time can result in the loss of the excess hours. Accumulated, but unused, vacation time is paid to the employee on the date of employment termination.

The County's policies regarding sick leave permit employees to accumulate a maximum of 720 hours sick leave. At the end of each year, hours over 720 are paid to the employee at 50% of the employee's rate of pay. If, at the time of termination, an employee has been employed with the County longer than five years, they are paid for 50% of this accumulated sick pay at the rate of pay in effect upon termination.

Interfund Transactions

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

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

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

No violations.

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

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

The County has waived the application of generally accepted accounting principles through December 31, 2018, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

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

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

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$634,832 for KPERS for the year ended December 31, 2018.

Net Pension Liability. At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,225,244. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

General Long-Term Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2018, were as follows:

| <u>Issue</u> | <u>Interest Rate</u> | <u>Date of Issue</u> | <u>Amount of Issue</u> | <u>Date of Final Maturity</u> | <u>Balance Beginning of Year</u> | <u>Additions</u> | <u>Reductions/ Payments</u> | <u>Balance End of Year</u> | <u>Interest Paid</u> |
|-----------------------------------|----------------------|----------------------|------------------------|-------------------------------|----------------------------------|------------------|-----------------------------|----------------------------|----------------------|
| <u>Capital Lease Obligations:</u> | | | | | | | | | |
| Jail Building Refinance | 2.00-3.125% | 12/10/13 | \$ 1,720,000 | 02/01/23 | 1,170,000 | | 180,000 | 990,000 | 32,019 |
| Hospital Facility Refinance | 1.10-5.15% | 12/01/11 | 25,000,000 | 12/01/36 | 27,300,000 | | 1,385,000 | 25,915,000 | 936,458 |
| Total Contractual Indebtedness | | | | | <u>28,470,000</u> | <u>0</u> | <u>1,565,000</u> | <u>26,905,000</u> | <u>968,477</u> |

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

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

| <u>Capital Lease Obligations</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Principal | \$ 1,535,000 | 1,575,000 | 1,615,000 | 1,570,000 | 1,630,000 |
| Interest | 994,661 | 955,671 | 912,964 | 866,023 | 801,414 |
| Total | <u>2,529,661</u> | <u>2,530,671</u> | <u>2,527,964</u> | <u>2,436,023</u> | <u>2,431,414</u> |

| <u>Capital Lease Obligations (continued)</u> | <u>2024-2028</u> | <u>2029-2033</u> | <u>2034-2036</u> | <u>Total</u> |
|--|-------------------|------------------|------------------|-------------------|
| Principal | 7,520,000 | 6,780,000 | 4,680,000 | 26,905,000 |
| Interest | 3,001,962 | 1,521,588 | 305,563 | 9,359,846 |
| Total | <u>10,521,962</u> | <u>8,301,588</u> | <u>4,985,563</u> | <u>36,264,846</u> |

The payments shown here are the total rental payments due each year (including interest). The City of Iola and the Allen County Hospital are each required to contribute funds towards the Hospital Facility payments, in addition to the sales tax contributed by the County. The actual County portion of each years' Hospital Lease payment is expected to be smaller than the amounts shown above, however, the County is liable for any shortfall in contributions by the other two entities.

C. Operating Transfers:

| <u>From</u> | <u>To</u> | <u>Statutory Authority</u> | <u>Amount</u> |
|--------------------------------|------------------------|----------------------------|---------------|
| Special Auto Fund | General Fund | K.S.A. 8-145 | \$ 20,824 |
| Special Equipment Reserve Fund | Appraiser's Cost Fund | K.S.A. 19-119 | 40,000 |
| Road and Bridge Fund | Special Machinery Fund | K.S.A. 68-141g | 616,616 |

Note 4 Summary, Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

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

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial insurance to cover its risk of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Pending Litigation

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

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

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

The County currently operates a municipal solid waste landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Engineering estimates of post closure costs over this thirty year period are in the amount of \$4,146,245 and estimated cost for providing the cover of the landfill is \$3,233,399 for a total closure and postclosure cost of \$7,379,644. Engineering estimates place the total capacity of the landfill at 6,573,500 cubic yards, and previously used capacity is estimated at 1,520,060 cubic yards (23.12%). The total capacity only includes the area currently permitted to receive waste. The remaining 5,053,440 cubic yards (76.88%) of unused capacity has an estimated useful life of 44 years. These amounts are based on engineering estimates of what it would cost to perform all closure and postclosure care in 2018. Actual cost 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 principals, a liability in the amount of \$1,706,174 would have been recognized based on 23.12% of the estimated capacity of the landfill used to date. The current cost of closure and postclosure remaining to be recognized would have been \$5,673,470.

As of December 31, 2018 the County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, however, they have levied a special countywide sales tax, approved by the voters of the County, to help provide funding sources for the landfill operation. The County is also receiving tipping fees from other counties in the surrounding area, which are disposing of their solid waste in the Allen County landfill. The County has established a trust fund to accumulate cash for the purpose of financing the closure and post closure costs of the municipal solid waste landfill. As of December 31, 2018, the trust fund has a balance of \$1,149,937. The solid waste fund unencumbered cash balance as of December 31, 2018 was \$3,376,424.

Note 6 **Public Building Commission**

During 2002, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. The original purpose of this PBC was to issue \$2,900,000 in revenue bonds for the construction of a jail facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were secured by a Lease between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due.

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

In December, 2011, the PBC issued \$10,000,000 in revenue bonds in connection with the construction of a new County Hospital. An additional \$15,000,000 in revenue bonds were issued in January, 2012. In December, 2011, the County entered into a lease agreement with the PBC for the acquisition of the Hospital facility. In 2012, the County began levying a special sales tax, the proceeds of which will be used, together with revenues generated by the Hospital and sales tax contributed by the City of Iola, to make rental payments in an amount sufficient for the PBC to retire the issued bonds. In the event the contributions from the Hospital and the City of Iola are insufficient to allow the PBC to make the required debt payments, the County is liable for any shortfall. In December, 2017, the PBC refinanced the outstanding bonds issued in 2011 and 2012. This resulted in a restructure of the lease agreement with the County as shown above.

Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included.

Note 7 **Subsequent Events**

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through June 25, 2019 the date the financial statement was available for issue.

Allen County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

Schedule 1

| | Certified Budget | Expenditures Chargeable to Current Year | Variance Favorable (Unfavorable) |
|---------------------------------|---------------------|---|--|
| Governmental Type Funds: | | | |
| General | \$ 9,776,428 | 7,440,310 | 2,336,118 |
| Special Purpose: | | | |
| Ambulance | 572,695 | 369,740 | 202,955 |
| Airport | 496,649 | 436,085 | 60,564 |
| Appraiser's Cost | 384,745 | 376,950 | 7,795 |
| Conservation District | 40,000 | 39,674 | 326 |
| Direct Election | 172,273 | 153,778 | 18,495 |
| Health | 100,000 | 99,115 | 885 |
| Historical Society | 40,000 | 39,600 | 400 |
| Mental Health | 149,115 | 148,633 | 482 |
| Hospital Sales Tax | 575,000 | 491,724 | 83,276 |
| Intellectual Disabilities | 67,000 | 66,659 | 341 |
| Noxious Weed | 124,734 | 98,698 | 26,036 |
| Road and Bridge | 3,887,970 | 2,878,257 | 1,009,713 |
| Rural Fire District No. 2 | 176,065 | 166,892 | 9,173 |
| Rural Fire District No. 3 | 35,730 | 32,622 | 3,108 |
| Rural Fire District No. 4 | 84,550 | 82,490 | 2,060 |
| Service Program for the Elderly | 307,013 | 181,839 | 125,174 |
| Special Alcohol Program | 22,453 | 13,500 | 8,953 |
| Special Bridge | 939,461 | 149,986 | 789,475 |
| Special Liability | 150,000 | 22,168 | 127,832 |
| Special Park and Recreation | 1,729 | 899 | 830 |
| Sewer District No 1 | 126,255 | 4,085 | 122,170 |
| Sewer District No 2 | 51,350 | 3,529 | 47,821 |
| Emergency Telephone Service | 79,236 | 58,350 | 20,886 |
| Business: | | | |
| Solid Waste | 2,674,300 | 1,021,576 | 1,652,724 |
| Totals | <u>21,034,751</u> | <u>14,377,159</u> | <u>6,657,592</u> |

Allen County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|-----------------------------------|-------------------------|------------------|------------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 4,516,515 | 4,176,597 | 4,150,212 | 26,385 |
| Motor Vehicle Tax | 564,341 | 450,180 | 419,227 | 30,953 |
| Recreational Vehicle Tax | 8,245 | 7,421 | 6,871 | 550 |
| Delinquent Tax | 63,666 | 70,147 | 55,975 | 14,172 |
| 16/20 M Truck Tax | 17,968 | 21,625 | 149,679 | (128,054) |
| Countywide Sales Tax | 499,758 | 531,167 | 500,000 | 31,167 |
| Commercial Vehicle Fees | 35,597 | 27,477 | 22,514 | 4,963 |
| In Lieu of Tax | 5,851 | 3,984 | 5,465 | (1,481) |
| Mineral Production Tax | 1,207 | 1,777 | 1,000 | 777 |
| Watercraft Tax | | | 854 | (854) |
| Interest on Tax | 61,873 | 62,799 | 50,000 | 12,799 |
| Total Taxes | <u>5,775,021</u> | <u>5,353,174</u> | <u>5,361,797</u> | <u>(8,623)</u> |
| Intergovernmental | | | | |
| State Grant | 404 | | | |
| Local Alcoholic Liquor Tax | 1,089 | 1,060 | 3,874 | (2,814) |
| Total Intergovernmental | <u>1,493</u> | <u>1,060</u> | <u>3,874</u> | <u>(2,814)</u> |
| Licenses, Fees, and Permits | | | | |
| Mortgage Registration | 23,400 | 13,513 | 20,000 | (6,487) |
| Officer Fees | 94,723 | 115,658 | 70,000 | 45,658 |
| Total Licenses, Fees, and Permits | <u>118,123</u> | <u>129,171</u> | <u>90,000</u> | <u>39,171</u> |
| Use of Money and Property | | | | |
| Interest on Investments | 139,960 | 278,399 | 10,000 | 268,399 |
| Rent | 9,280 | 11,580 | 4,000 | 7,580 |
| Prisoner Board | 242,135 | 270,400 | 115,000 | 155,400 |
| Total Use of Money and Property | <u>391,375</u> | <u>560,379</u> | <u>129,000</u> | <u>431,379</u> |
| Transfers | | | | |
| Operating Transfers In | 4,976 | 20,824 | 5,000 | 15,824 |
| Miscellaneous | | | | |
| Donations | 170,000 | 1,000 | | 1,000 |
| Other | 17,190 | 27,621 | | 27,621 |
| Total Miscellaneous | <u>187,190</u> | <u>28,621</u> | | <u>28,621</u> |
| Total Cash Receipts | <u>6,478,178</u> | <u>6,093,229</u> | <u>5,589,671</u> | <u>503,558</u> |
| Expenditures and Transfers | | | | |
| General Government | | | | |
| County Commission | | | | |
| Personal Services | 91,908 | 105,451 | 90,000 | (15,451) |
| Contractual Services | 5,822 | 8,004 | 9,985 | 1,981 |
| Commodities | 507 | 86 | 650 | 564 |
| Capital Outlay | | 10,000 | 4,410 | (5,590) |
| Employee Benefits | 45,146 | 28,591 | 47,055 | 18,464 |
| Reimbursed Expense | | (30) | | 30 |
| Total County Commission | <u>143,383</u> | <u>152,102</u> | <u>152,100</u> | <u>(2)</u> |
| County Clerk | | | | |
| Personal Services | 108,807 | 116,979 | 113,945 | (3,034) |
| Contractual Services | 8,984 | 8,078 | 7,665 | (413) |
| Commodities | 2,436 | 2,487 | 1,700 | (787) |
| Capital Outlay | 1,575 | | 1,250 | 1,250 |
| Employee Benefits | 43,456 | 49,582 | 51,302 | 1,720 |
| Reimbursed Expense | (145) | | | |
| Total County Clerk | <u>165,113</u> | <u>177,126</u> | <u>175,862</u> | <u>(1,264)</u> |

Allen County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|------------------------------|-------------------------|------------------|------------------|--|
| | | Actual | Budget | |
| County Treasurer | | | | |
| Personal Services | \$ 136,851 | 139,049 | 148,200 | 9,151 |
| Contractual Services | 19,850 | 17,344 | 25,101 | 7,757 |
| Commodities | 4,008 | 3,989 | 3,500 | (489) |
| Capital Outlay | 1,001 | 275 | 6,000 | 5,725 |
| Employee Benefits | 52,665 | 55,186 | 61,322 | 6,136 |
| Total County Treasurer | <u>214,375</u> | <u>215,843</u> | <u>244,123</u> | <u>28,280</u> |
| County Attorney | | | | |
| Personal Services | 222,990 | 233,027 | 248,190 | 15,163 |
| Contractual Services | 52,775 | 51,418 | 49,000 | (2,418) |
| Commodities | 3,720 | 3,993 | 2,000 | (1,993) |
| Capital Outlay | 3,545 | 1,871 | 6,000 | 4,129 |
| Employee Benefits | 74,744 | 92,931 | 94,865 | 1,934 |
| Reimbursed Expense | (3,128) | (1,440) | | 1,440 |
| Total County Attorney | <u>354,646</u> | <u>381,800</u> | <u>400,055</u> | <u>18,255</u> |
| Register of Deeds | | | | |
| Personal Services | 85,294 | 85,977 | 89,697 | 3,720 |
| Contractual Services | 2,634 | 2,187 | 3,919 | 1,732 |
| Commodities | 351 | 435 | 32 | (403) |
| Capital Outlay | 216 | 58 | 1,000 | 942 |
| Employee Benefits | 32,270 | 35,507 | 36,749 | 1,242 |
| Total Register of Deeds | <u>120,765</u> | <u>124,164</u> | <u>131,397</u> | <u>7,233</u> |
| Indigent Defense | | | | |
| Contractual Services | 403,669 | 439,667 | 290,000 | (149,667) |
| Reimbursed Expense | (33,021) | (38,609) | | 38,609 |
| Total Indigent Defense | <u>370,648</u> | <u>401,058</u> | <u>290,000</u> | <u>(111,058)</u> |
| 31st Judicial District | | | | |
| Contractual Services | 36,627 | 41,175 | 12,384 | (28,791) |
| Reimbursed Expense | (23,895) | (29,575) | | 29,575 |
| Total 31st Judicial District | <u>12,732</u> | <u>11,600</u> | <u>12,384</u> | <u>784</u> |
| Unified Court | | | | |
| Contractual Services | 46,123 | 56,162 | 69,843 | 13,681 |
| Commodities | 8,686 | 8,843 | 12,000 | 3,157 |
| Capital Outlay | 8,971 | 5,226 | 5,000 | (226) |
| Reimbursed Expense | (6,814) | (8,989) | | 8,989 |
| Total Unified Court | <u>56,966</u> | <u>61,242</u> | <u>86,843</u> | <u>25,601</u> |
| Courthouse General | | | | |
| Personal Services | 72,950 | 77,703 | 78,700 | 997 |
| Contractual Services | 334,154 | 262,157 | 477,700 | 215,543 |
| Commodities | 72,279 | 43,225 | 59,800 | 16,575 |
| Capital Outlay | 426,031 | 1,352,409 | 460,000 | (892,409) |
| Employee Benefits | 46,591 | 45,241 | 74,720 | 29,479 |
| Reimbursed Expense | (9,125) | (1,844) | | 1,844 |
| Total Courthouse General | <u>942,880</u> | <u>1,778,891</u> | <u>1,150,920</u> | <u>(627,971)</u> |
| GIS | | | | |
| Contractual Services | 8,960 | 7,424 | 6,300 | (1,124) |
| Capital Outlay | | 855 | 7,000 | 6,145 |
| Total GIS | <u>8,960</u> | <u>8,279</u> | <u>13,300</u> | <u>5,021</u> |
| Planning Commission | | | | |
| Personal Services | 49,928 | 42,929 | 60,196 | 17,267 |
| Contractual Services | 5,211 | 3,785 | 3,950 | 165 |
| Commodities | 289 | 687 | 500 | (187) |
| Capital Outlay | | | 1,000 | 1,000 |
| Employee Benefits | 16,236 | 16,816 | 21,161 | 4,345 |
| Reimbursed Expense | (1,263) | | | |
| Total Planning Commission | <u>70,401</u> | <u>64,217</u> | <u>86,807</u> | <u>22,590</u> |

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|--------------------------------|-------------------------|--------------|-----------|--|
| | | Actual | Budget | |
| Other General Government | | | | |
| Contractual Services | \$ 7,000 | 12,000 | 12,000 | |
| Commodities | 798 | 878 | 1,000 | 122 |
| Total Other General Government | 7,798 | 12,878 | 13,000 | 122 |
| Total General Government | 2,468,667 | 3,389,200 | 2,756,791 | (632,409) |
| Public Safety | | | | |
| Sheriff | | | | |
| Personal Services | 609,079 | 648,482 | 611,321 | (37,161) |
| Contractual Services | 106,574 | 127,542 | 132,850 | 5,308 |
| Commodities | 110,118 | 101,384 | 103,500 | 2,116 |
| Capital Outlay | 40,825 | 101,550 | 94,500 | (7,050) |
| Employee Benefits | 204,876 | 241,793 | 231,236 | (10,557) |
| Reimbursed Expense | (20,858) | (17,319) | | 17,319 |
| Total Sheriff | 1,050,614 | 1,203,432 | 1,173,407 | (30,025) |
| Jail | | | | |
| Personal Services | 588,411 | 615,206 | 628,148 | 12,942 |
| Contractual Services | 90,086 | 119,016 | 19,350 | (99,666) |
| Commodities | 237,772 | 241,571 | 136,300 | (105,271) |
| Capital Outlay | 14,663 | 1,792 | 2,000 | 208 |
| Employee Benefits | 238,243 | 284,924 | 304,526 | 19,602 |
| Reimbursed Expense | (55,715) | (37,908) | | 37,908 |
| Total Jail | 1,113,460 | 1,224,601 | 1,090,324 | (134,277) |
| Juvenile Detention | | | | |
| Contractual Services | 41,799 | 69,598 | 69,569 | (29) |
| Juvenile Services | | | | |
| Contractual Services | 238 | 273 | | (273) |
| Reimbursed Expense | (50) | (39) | | 39 |
| Total Juvenile Services | 188 | 234 | | (234) |
| Inmate Medical | | | | |
| Contractual Services | 107,071 | 100,646 | 21,000 | (79,646) |
| Commodities | 9,476 | 21 | 69,000 | 68,979 |
| Reimbursed Expense | (5,822) | (8,551) | | 8,551 |
| Total Inmate Medical | 110,725 | 92,116 | 90,000 | (2,116) |
| Ambulance Service | | | | |
| Capital Outlay | | | 300,000 | 300,000 |
| Emergency Preparedness | | | | |
| Personal Services | 43,093 | 42,211 | 44,574 | 2,363 |
| Contractual Services | 23,894 | 27,100 | 29,250 | 2,150 |
| Commodities | 932 | 611 | 7,750 | 7,139 |
| Capital Outlay | 12,579 | 594 | 1,200 | 606 |
| Employee Benefits | 16,229 | 17,639 | 16,852 | (787) |
| Reimbursed Expense | (21,234) | (2,386) | (22,000) | (19,614) |
| Total Emergency Preparedness | 75,493 | 85,769 | 77,626 | (8,143) |
| Dispatch | | | | |
| Personal Services | 379,568 | 441,409 | 418,880 | (22,529) |
| Contractual Services | 85,607 | 98,428 | 112,550 | 14,122 |
| Commodities | 17,664 | 11,346 | 18,000 | 6,654 |
| Capital Outlay | 20,167 | 12,690 | 22,825 | 10,135 |
| Employee Benefits | 138,879 | 175,849 | 167,199 | (8,650) |
| Reimbursed Expense | (1,066) | (870) | | 870 |
| Total Dispatch | 640,819 | 738,852 | 739,454 | 602 |
| Total Public Safety | 3,033,098 | 3,414,602 | 3,540,380 | 125,778 |
| Health | | | | |
| Coroner | | | | |
| Contractual Services | 34,919 | 41,061 | 45,000 | 3,939 |
| Hospital Development | | | | |
| Contractual Services | | 484 | | (484) |
| Total Health | 34,919 | 41,545 | 45,000 | 3,455 |

Allen County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | | Current Year | | Variance |
|---------------------------------------|-------------------------|--------------|-----------|----------------------------|
| | Prior Year Actual | Actual | Budget | Favorable (Unfavorable) |
| Agriculture | | | | |
| Agricultural Appropriations | | | | |
| Contractual Services | \$ 11,000 | 11,000 | 11,000 | |
| Culture and Recreation | | | | |
| Culture and Recreation Appropriations | | | | |
| Contractual Services | 100,000 | 100,000 | | (100,000) |
| Economic Development | | | | |
| Other Economic Development | | | | |
| Contractual Services | 20,000 | 220,900 | 180,000 | (40,900) |
| Economic Development Appropriations | 350,000 | | | |
| Total Other Economic Development | 370,000 | 220,900 | 180,000 | (40,900) |
| Capital Expenditures | | | | |
| Construction | | | | |
| Contractual Services | 9,125 | 16,091 | | (16,091) |
| Commodities | | 34,953 | | (34,953) |
| Capital Outlay | | | 3,031,238 | 3,031,238 |
| Total Construction | 9,125 | 51,044 | 3,031,238 | 2,980,194 |
| Debt Service | | | | |
| Lease Purchase Agreements | | | | |
| Principal and Interest | 215,619 | 212,019 | 212,019 | |
| Total Expenditures and Transfers | 6,242,428 | 7,440,310 | 9,776,428 | 2,336,118 |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 235,750 | (1,347,081) | | |
| Unencumbered Cash, Beginning | 3,992,604 | 4,228,354 | | |
| Unencumbered Cash, Ending | 4,228,354 | 2,881,273 | | |

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

For the Year Ended December 31, 2018

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|----------------|----------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 318,563 | 411,803 | 408,609 | 3,194 |
| Motor Vehicle Tax | 20,422 | 27,324 | 29,569 | (2,245) |
| Recreational Vehicle Tax | 298 | 450 | 485 | (35) |
| Delinquent Tax | 2,949 | 3,946 | 3,948 | (2) |
| 16/20 M Truck Tax | 453 | 777 | 10,557 | (9,780) |
| Commercial Vehicle Fees | 1,288 | 1,890 | 1,588 | 302 |
| In Lieu of Tax | 413 | 392 | 385 | 7 |
| Watercraft Tax | | | 60 | (60) |
| Total Taxes | <u>344,386</u> | <u>446,582</u> | <u>455,201</u> | <u>(8,619)</u> |
| Licenses, Fees, and Permits | | | | |
| Service Fees | <u>17,833</u> | <u>13,816</u> | | <u>13,816</u> |
| Transfers | | | | |
| Operating Transfers In | <u>350</u> | | | |
| Total Cash Receipts | <u>362,569</u> | <u>460,398</u> | <u>455,201</u> | <u>5,197</u> |
| Expenditures and Transfers | | | | |
| Public Safety | | | | |
| Ambulance Service | | | | |
| Personal Services | 45,489 | 55,299 | 57,350 | 2,051 |
| Contractual Services | 348,133 | 294,543 | 311,100 | 16,557 |
| Commodities | 384 | 260 | 8,800 | 8,540 |
| Capital Outlay | 203,459 | | 176,000 | 176,000 |
| Employee Benefits | 16,629 | 19,769 | 19,445 | (324) |
| Reimbursed Expense | (152) | (131) | | 131 |
| Total Expenditures and Transfers | <u>613,942</u> | <u>369,740</u> | <u>572,695</u> | <u>202,955</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (251,373) | 90,658 | | |
| Unencumbered Cash, Beginning | <u>275,812</u> | <u>24,439</u> | | |
| Unencumbered Cash, Ending | <u>24,439</u> | <u>115,097</u> | | |

Allen County, Kansas
 Airport Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|----------------|----------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 164,259 | 114,006 | 113,396 | 610 |
| Motor Vehicle Tax | 1,307 | 11,981 | 15,246 | (3,265) |
| Recreational Vehicle Tax | 19 | 197 | 250 | (53) |
| Delinquent Tax | 539 | 1,399 | 2,036 | (637) |
| 16/20 M Truck Tax | 250 | 49 | 5,443 | (5,394) |
| Commercial Vehicle Fees | 83 | 952 | 819 | 133 |
| In Lieu of Tax | 213 | 109 | 199 | (90) |
| Watercraft Tax | | | 31 | (31) |
| Total Taxes | <u>166,670</u> | <u>128,693</u> | <u>137,420</u> | <u>(8,727)</u> |
| Use of Money and Property | | | | |
| Rent | <u>27,476</u> | <u>30,228</u> | <u>30,000</u> | <u>228</u> |
| Miscellaneous | | | | |
| Sale of Fuel | 212,782 | 240,388 | 225,000 | 15,388 |
| Other | | <u>11,000</u> | <u>1,000</u> | <u>10,000</u> |
| Total Miscellaneous | <u>212,782</u> | <u>251,388</u> | <u>226,000</u> | <u>25,388</u> |
| Total Cash Receipts | <u>406,928</u> | <u>410,309</u> | <u>393,420</u> | <u>16,889</u> |
| Expenditures and Transfers | | | | |
| Public Works | | | | |
| Airport | | | | |
| Personal Services | 28,998 | 30,959 | 33,500 | 2,541 |
| Contractual Services | 60,126 | 92,253 | 70,104 | (22,149) |
| Commodities | 200,039 | 232,810 | 231,800 | (1,010) |
| Capital Outlay | 125,770 | 67,743 | 215,000 | 147,257 |
| Employee Benefits | 14,015 | 15,956 | 17,745 | 1,789 |
| Reimbursed Expense | (26,747) | (3,636) | (71,500) | (67,864) |
| Total Expenditures and Transfers | <u>402,201</u> | <u>436,085</u> | <u>496,649</u> | <u>60,564</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 4,727 | (25,776) | | |
| Unencumbered Cash, Beginning | <u>179,909</u> | <u>184,636</u> | | |
| Unencumbered Cash, Ending | <u>184,636</u> | <u>158,860</u> | | |

Allen County, Kansas
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|----------------|----------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 297,841 | 279,443 | 277,676 | 1,767 |
| Motor Vehicle Tax | 25,317 | 26,968 | 27,646 | (678) |
| Recreational Vehicle Tax | 370 | 444 | 453 | (9) |
| Delinquent Tax | 3,548 | 4,279 | 3,691 | 588 |
| 16/20 M Truck Tax | 1,283 | 967 | 9,871 | (8,904) |
| Commercial Vehicle Fees | 1,597 | 1,783 | 1,485 | 298 |
| In Lieu of Tax | 386 | 267 | 360 | (93) |
| Watercraft Tax | | | 56 | (56) |
| Total Cash Receipts | <u>330,342</u> | <u>314,151</u> | <u>321,238</u> | <u>(7,087)</u> |
| Expenditures and Transfers | | | | |
| General Government | | | | |
| Appraiser | | | | |
| Personal Services | 206,756 | 207,682 | 225,250 | 17,568 |
| Contractual Services | 43,510 | 44,080 | 59,750 | 15,670 |
| Commodities | 5,856 | 5,575 | 11,000 | 5,425 |
| Capital Outlay | 5,070 | 4,800 | 4,500 | (300) |
| Employee Benefits | 67,632 | 74,813 | 84,245 | 9,432 |
| Operating Transfers Out | | 40,000 | | (40,000) |
| Total Expenditures and Transfers | <u>328,824</u> | <u>376,950</u> | <u>384,745</u> | <u>7,795</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 1,518 | (62,799) | | |
| Unencumbered Cash, Beginning | <u>110,232</u> | <u>111,750</u> | | |
| Unencumbered Cash, Ending | <u>111,750</u> | <u>48,951</u> | | |

Allen County, Kansas
Conservation District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|---------------|---------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 27,534 | 35,960 | 35,754 | 206 |
| Motor Vehicle Tax | 1,986 | 2,412 | 2,556 | (144) |
| Recreational Vehicle Tax | 29 | 40 | 42 | (2) |
| Delinquent Tax | 289 | 377 | 341 | 36 |
| 16/20 M Truck Tax | 102 | 76 | 913 | (837) |
| Commercial Vehicle Fees | 125 | 164 | 137 | 27 |
| In Lieu of Tax | 36 | 34 | 33 | 1 |
| Watercraft Tax | | | 5 | (5) |
| Total Cash Receipts | <u>30,101</u> | <u>39,063</u> | <u>39,781</u> | <u>(718)</u> |
| Expenditures and Transfers | | | | |
| Agriculture | | | | |
| Agricultural Appropriations | | | | |
| Contractual Services | <u>30,000</u> | <u>39,674</u> | <u>40,000</u> | <u>326</u> |
| Total Expenditures and Transfers | <u>30,000</u> | <u>39,674</u> | <u>40,000</u> | <u>326</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 101 | (611) | | |
| Unencumbered Cash, Beginning | <u>510</u> | <u>611</u> | | |
| Unencumbered Cash, Ending | <u>611</u> | <u></u> | | |

Allen County, Kansas
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|----------------|----------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 105,913 | 121,738 | 120,832 | 906 |
| Motor Vehicle Tax | 11,454 | 10,150 | 9,831 | 319 |
| Recreational Vehicle Tax | 167 | 167 | 161 | 6 |
| Delinquent Tax | 1,454 | 1,666 | 1,313 | 353 |
| 16/20 M Truck Tax | 504 | 438 | 3,510 | (3,072) |
| Commercial Vehicle Fees | 723 | 640 | 528 | 112 |
| In Lieu of Tax | 137 | 116 | 128 | (12) |
| Watercraft Tax | | | 20 | (20) |
| Total Cash Receipts | <u>120,352</u> | <u>134,915</u> | <u>136,323</u> | <u>(1,408)</u> |
| Expenditures and Transfers | | | | |
| General Government | | | | |
| Election Expense | | | | |
| Personal Services | 57,152 | 61,059 | 63,000 | 1,941 |
| Contractual Services | 11,837 | 42,124 | 46,100 | 3,976 |
| Commodities | 4,856 | 3,659 | 11,275 | 7,616 |
| Capital Outlay | 86,165 | 26,039 | 25,000 | (1,039) |
| Employee Benefits | 20,373 | 22,368 | 26,898 | 4,530 |
| Reimbursed Expense | (24,586) | (1,471) | | 1,471 |
| Total Expenditures and Transfers | <u>155,797</u> | <u>153,778</u> | <u>172,273</u> | <u>18,495</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (35,445) | (18,863) | | |
| Unencumbered Cash, Beginning | <u>85,163</u> | <u>49,718</u> | | |
| Unencumbered Cash, Ending | <u>49,718</u> | <u>30,855</u> | | |

Allen County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|---------------|----------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 90,785 | 86,549 | 85,995 | 554 |
| Motor Vehicle Tax | 7,520 | 8,175 | 8,427 | (252) |
| Recreational Vehicle Tax | 110 | 135 | 138 | (3) |
| Delinquent Tax | 1,069 | 1,295 | 1,125 | 170 |
| 16/20 M Truck Tax | 382 | 287 | 3,009 | (2,722) |
| Commercial Vehicle Fees | 474 | 543 | 453 | 90 |
| In Lieu of Tax | 118 | 83 | 110 | (27) |
| Watercraft Tax | | | 17 | (17) |
| Total Cash Receipts | <u>100,458</u> | <u>97,067</u> | <u>99,274</u> | <u>(2,207)</u> |
| Expenditures and Transfers | | | | |
| Health | | | | |
| Health Appropriations | | | | |
| Contractual Services | <u>100,000</u> | <u>99,115</u> | <u>100,000</u> | <u>885</u> |
| Total Expenditures and Transfers | <u>100,000</u> | <u>99,115</u> | <u>100,000</u> | <u>885</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 458 | (2,048) | | |
| Unencumbered Cash, Beginning | <u>1,590</u> | <u>2,048</u> | | |
| Unencumbered Cash, Ending | <u>2,048</u> | <u></u> | | |

Allen County, Kansas
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|---------------------------------------|-------------------------|---------------|---------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 33,668 | 35,103 | 34,876 | 227 |
| Motor Vehicle Tax | 2,550 | 2,977 | 3,125 | (148) |
| Recreational Vehicle Tax | 37 | 49 | 51 | (2) |
| Delinquent Tax | 368 | 464 | 417 | 47 |
| 16/20 M Truck Tax | 131 | 97 | 1,116 | (1,019) |
| Commercial Vehicle Fees | 161 | 201 | 168 | 33 |
| In Lieu of Tax | 44 | 33 | 41 | (8) |
| Watercraft Tax | | | 6 | (6) |
| Total Cash Receipts | <u>36,959</u> | <u>38,924</u> | <u>39,800</u> | <u>(876)</u> |
| Expenditures and Transfers | | | | |
| Culture and Recreation | | | | |
| Culture and Recreation Appropriations | | | | |
| Contractual Services | <u>37,000</u> | <u>39,600</u> | <u>40,000</u> | <u>400</u> |
| Total Expenditures and Transfers | <u>37,000</u> | <u>39,600</u> | <u>40,000</u> | <u>400</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (41) | (676) | | |
| Unencumbered Cash, Beginning | <u>725</u> | <u>684</u> | | |
| Unencumbered Cash, Ending | <u>684</u> | <u>8</u> | | |

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

For the Year Ended December 31, 2018

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|----------------|----------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 108,778 | 133,337 | 132,285 | 1,052 |
| Motor Vehicle Tax | 9,327 | 9,868 | 10,097 | (229) |
| Recreational Vehicle Tax | 136 | 163 | 165 | (2) |
| Delinquent Tax | 1,324 | 1,606 | 1,348 | 258 |
| 16/20 M Truck Tax | 479 | 356 | 3,605 | (3,249) |
| Commercial Vehicle Fees | 588 | 651 | 542 | 109 |
| In Lieu of Tax | 141 | 127 | 132 | (5) |
| Watercraft Tax | | | 21 | (21) |
| Total Cash Receipts | <u>120,773</u> | <u>146,108</u> | <u>148,195</u> | <u>(2,087)</u> |
| Expenditures and Transfers | | | | |
| Health | | | | |
| Health Appropriations | | | | |
| Contractual Services | <u>120,500</u> | <u>148,633</u> | <u>149,115</u> | <u>482</u> |
| Total Expenditures and Transfers | <u>120,500</u> | <u>148,633</u> | <u>149,115</u> | <u>482</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 273 | (2,525) | | |
| Unencumbered Cash, Beginning | <u>2,252</u> | <u>2,525</u> | | |
| Unencumbered Cash, Ending | <u>2,525</u> | <u></u> | | |

Allen County, Kansas
Hospital Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|-------------------|----------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Countywide Sales Tax | \$ 462,472 | 491,724 | 575,000 | (83,276) |
| Total Cash Receipts | <u>462,472</u> | <u>491,724</u> | <u>575,000</u> | <u>(83,276)</u> |
| Expenditures and Transfers | | | | |
| Health | | | | |
| Hospital Development | | | | |
| Paid to Security Bank Escrow | <u>462,472</u> | <u>491,724</u> | <u>575,000</u> | <u>83,276</u> |
| Total Expenditures and Transfers | <u>462,472</u> | <u>491,724</u> | <u>575,000</u> | <u>83,276</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | | | | |
| Unencumbered Cash, Beginning | <u> </u> | <u> </u> | | |
| Unencumbered Cash, Ending | <u> </u> | <u> </u> | | |

Allen County, Kansas
Intellectual Disabilities Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|---------------|---------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 58,478 | 58,354 | 57,922 | 432 |
| Motor Vehicle Tax | 5,189 | 5,345 | 5,428 | (83) |
| Recreational Vehicle Tax | 76 | 88 | 89 | (1) |
| Delinquent Tax | 737 | 869 | 725 | 144 |
| 16/20 M Truck Tax | 264 | 198 | 1,938 | (1,740) |
| Commercial Vehicle Fees | 327 | 351 | 291 | 60 |
| In Lieu of Tax | 76 | 56 | 71 | (15) |
| Watercraft Tax | | | 11 | (11) |
| Total Cash Receipts | <u>65,147</u> | <u>65,261</u> | <u>66,475</u> | <u>(1,214)</u> |
| Expenditures and Transfers | | | | |
| Health | | | | |
| Health Appropriations | | | | |
| Contractual Services | <u>65,000</u> | <u>66,659</u> | <u>67,000</u> | <u>341</u> |
| Total Expenditures and Transfers | <u>65,000</u> | <u>66,659</u> | <u>67,000</u> | <u>341</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 147 | (1,398) | | |
| Unencumbered Cash, Beginning | <u>1,251</u> | <u>1,398</u> | | |
| Unencumbered Cash, Ending | <u>1,398</u> | <u></u> | | |

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

For the Year Ended December 31, 2018

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|----------------|----------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 62,975 | 101,055 | 100,211 | 844 |
| Motor Vehicle Tax | 6,855 | 6,045 | 5,845 | 200 |
| Recreational Vehicle Tax | 100 | 100 | 96 | 4 |
| Delinquent Tax | 1,012 | 1,145 | 780 | 365 |
| 16/20 M Truck Tax | 502 | 262 | 2,087 | (1,825) |
| Commercial Vehicle Fees | 432 | 381 | 314 | 67 |
| In Lieu of Tax | 82 | 96 | 76 | 20 |
| Watercraft Tax | | | 12 | (12) |
| Total Cash Receipts | <u>71,958</u> | <u>109,084</u> | <u>109,421</u> | <u>(337)</u> |
| Expenditures and Transfers | | | | |
| Agriculture | | | | |
| Other Agriculture | | | | |
| Personal Services | 47,832 | 49,916 | 50,462 | 546 |
| Contractual Services | 9,601 | 9,649 | 10,300 | 651 |
| Commodities | 59,909 | 85,947 | 85,600 | (347) |
| Capital Outlay | 3,276 | | 10,000 | 10,000 |
| Employee Benefits | 16,474 | 18,451 | 18,442 | (9) |
| Reimbursed Expense | (48,396) | (65,265) | (50,070) | 15,195 |
| Total Expenditures and Transfers | <u>88,696</u> | <u>98,698</u> | <u>124,734</u> | <u>26,036</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (16,738) | 10,386 | | |
| Unencumbered Cash, Beginning | <u>59,286</u> | <u>42,548</u> | | |
| Unencumbered Cash, Ending | <u>42,548</u> | <u>52,934</u> | | |

Allen County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|------------------|------------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 2,165,467 | 2,751,983 | 2,730,876 | 21,107 |
| Motor Vehicle Tax | 138,959 | 185,766 | 200,997 | (15,231) |
| Recreational Vehicle Tax | 2,030 | 3,058 | 3,294 | (236) |
| Delinquent Tax | 20,394 | 27,961 | 26,837 | 1,124 |
| 16/20 M Truck Tax | 6,911 | 5,303 | 71,763 | (66,460) |
| Commercial Vehicle Fees | 8,765 | 12,849 | 10,794 | 2,055 |
| In Lieu of Tax | 2,805 | 2,621 | 2,620 | 1 |
| Watercraft Tax | | | 410 | (410) |
| Total Taxes | <u>2,345,331</u> | <u>2,989,541</u> | <u>3,047,591</u> | <u>(58,050)</u> |
| Intergovernmental | | | | |
| Special City & County Highway | 510,906 | 512,332 | 529,776 | (17,444) |
| Equalization and Adjustment | 28,791 | 46,865 | | 46,865 |
| Total Intergovernmental | <u>539,697</u> | <u>559,197</u> | <u>529,776</u> | <u>29,421</u> |
| Total Cash Receipts | <u>2,885,028</u> | <u>3,548,738</u> | <u>3,577,367</u> | <u>(28,629)</u> |
| Expenditures and Transfers | | | | |
| Public Works | | | | |
| County Engineer | | | | |
| Personal Services | 814,564 | 901,732 | 977,798 | 76,066 |
| Contractual Services | 148,462 | 145,923 | 349,600 | 203,677 |
| Commodities | 1,238,278 | 944,471 | 769,207 | (175,264) |
| Capital Outlay | | | 1,450,000 | 1,450,000 |
| Employee Benefits | 329,152 | 396,245 | 435,465 | 39,220 |
| Operating Transfers Out | 208,250 | 616,616 | | (616,616) |
| Reimbursed Expense | (136,230) | (126,730) | (94,100) | 32,630 |
| Total Expenditures and Transfers | <u>2,602,476</u> | <u>2,878,257</u> | <u>3,887,970</u> | <u>1,009,713</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 282,552 | 670,481 | | |
| Unencumbered Cash, Beginning | <u>566,177</u> | <u>848,729</u> | | |
| Unencumbered Cash, Ending | <u>848,729</u> | <u>1,519,210</u> | | |

Allen County, Kansas
Rural Fire District No. 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | | Current Year | | |
|----------------------------------|-------------------------|----------------|----------------|--|
| | Prior Year Actual | Actual | Budget | Variance Favorable (Unfavorable) |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 140,180 | 145,474 | 146,700 | (1,226) |
| Motor Vehicle Tax | 14,260 | 17,775 | 18,727 | (952) |
| Recreational Vehicle Tax | 196 | 331 | 220 | 111 |
| Delinquent Tax | 965 | 1,317 | 1,500 | (183) |
| 16/20 M Truck Tax | 1,099 | 848 | 7,762 | (6,914) |
| Commercial Vehicle Fees | 690 | 1,147 | 1,119 | 28 |
| Watercraft Tax | | | 37 | (37) |
| Total Cash Receipts | <u>157,390</u> | <u>166,892</u> | <u>176,065</u> | <u>(9,173)</u> |
| Expenditures and Transfers | | | | |
| Public Safety | | | | |
| Fire Protection | | | | |
| Contractual Services | <u>157,391</u> | <u>166,892</u> | <u>176,065</u> | <u>9,173</u> |
| Total Expenditures and Transfers | <u>157,391</u> | <u>166,892</u> | <u>176,065</u> | <u>9,173</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (1) | | | |
| Unencumbered Cash, Beginning | <u>1</u> | | | |
| Unencumbered Cash, Ending | | | | |

Allen County, Kansas
Rural Fire District No. 3 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|-------------------|---------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 27,557 | 29,244 | 29,687 | (443) |
| Motor Vehicle Tax | 3,083 | 2,659 | 2,937 | (278) |
| Recreational Vehicle Tax | 45 | 32 | 35 | (3) |
| Delinquent Tax | 272 | 337 | 300 | 37 |
| 16/20 M Truck Tax | 242 | 253 | 2,676 | (2,423) |
| Commercial Vehicle Fees | 107 | 97 | 87 | 10 |
| Watercraft Tax | | | 8 | (8) |
| Total Cash Receipts | <u>31,306</u> | <u>32,622</u> | <u>35,730</u> | <u>(3,108)</u> |
| Expenditures and Transfers | | | | |
| Public Safety | | | | |
| Fire Protection | | | | |
| Contractual Services | <u>31,306</u> | <u>32,622</u> | <u>35,730</u> | <u>3,108</u> |
| Total Expenditures and Transfers | <u>31,306</u> | <u>32,622</u> | <u>35,730</u> | <u>3,108</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | | | | |
| Unencumbered Cash, Beginning | <u> </u> | <u> </u> | | |
| Unencumbered Cash, Ending | <u> </u> | <u> </u> | | |

Allen County, Kansas
Rural Fire District No. 4 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------|---------------|--|
| | Prior Year Actual | Actual | Budget | Variance Favorable (Unfavorable) |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 77,624 | 78,670 | 79,130 | (460) |
| Motor Vehicle Tax | 1,781 | 3,103 | 3,395 | (292) |
| Recreational Vehicle Tax | 32 | 63 | 74 | (11) |
| Delinquent Tax | 242 | 58 | 350 | (292) |
| 16/20 M Truck Tax | 236 | 101 | 1,137 | (1,036) |
| Commercial Vehicle Fees | 72 | 168 | 122 | 46 |
| Watercraft Tax | | | 7 | (7) |
| Total Cash Receipts | <u>79,987</u> | <u>82,163</u> | <u>84,215</u> | <u>(2,052)</u> |
| Expenditures and Transfers | | | | |
| Public Safety | | | | |
| Fire Protection | | | | |
| Contractual Services | <u>79,660</u> | <u>82,490</u> | <u>84,550</u> | <u>2,060</u> |
| Total Expenditures and Transfers | <u>79,660</u> | <u>82,490</u> | <u>84,550</u> | <u>2,060</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 327 | (327) | | |
| Unencumbered Cash, Beginning | | <u>327</u> | | |
| Unencumbered Cash, Ending | <u>327</u> | <u></u> | | |

Allen County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|------------------------------------|-------------------------|----------------|----------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 136,043 | 137,637 | 136,764 | 873 |
| Motor Vehicle Tax | 12,402 | 12,510 | 12,627 | (117) |
| Recreational Vehicle Tax | 181 | 206 | 207 | (1) |
| Delinquent Tax | 1,434 | 1,830 | 1,686 | 144 |
| 16/20 M Truck Tax | 459 | 475 | 4,508 | (4,033) |
| Commercial Vehicle Fees | 782 | 816 | 678 | 138 |
| In Lieu of Tax | 176 | 131 | 165 | (34) |
| Watercraft Tax | | | 26 | (26) |
| Total Taxes | <u>151,477</u> | <u>153,605</u> | <u>156,661</u> | <u>(3,056)</u> |
| Intergovernmental | | | | |
| State Grant | <u>5,000</u> | <u>1,542</u> | <u>5,000</u> | <u>(3,458)</u> |
| Use of Money and Property | | | | |
| Rent | <u>3,073</u> | <u>6,100</u> | <u>800</u> | <u>5,300</u> |
| Miscellaneous | | | | |
| Donations | 9,378 | 8,841 | | 8,841 |
| Other | 66 | | | |
| Total Miscellaneous | <u>9,444</u> | <u>8,841</u> | | <u>8,841</u> |
| Total Cash Receipts | <u>168,994</u> | <u>170,088</u> | <u>162,461</u> | <u>7,627</u> |
| Expenditures and Transfers | | | | |
| Social Services for Aged and Poor | | | | |
| Other Soc. Serv. for Aged and Poor | | | | |
| Personal Services | 35,600 | 36,587 | 35,000 | (1,587) |
| Contractual Services | 45,943 | 42,738 | 144,485 | 101,747 |
| Commodities | 53,646 | 45,147 | 91,000 | 45,853 |
| Capital Outlay | 11,983 | | 20,000 | 20,000 |
| Employee Benefits | <u>14,058</u> | <u>57,367</u> | <u>16,528</u> | <u>(40,839)</u> |
| Total Expenditures and Transfers | <u>161,230</u> | <u>181,839</u> | <u>307,013</u> | <u>125,174</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 7,764 | (11,751) | | |
| Unencumbered Cash, Beginning | <u>210,323</u> | <u>218,087</u> | | |
| Unencumbered Cash, Ending | <u>218,087</u> | <u>206,336</u> | | |

Allen County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------|---------------|--|
| | Prior Year Actual | Actual | Budget | Variance Favorable (Unfavorable) |
| Cash Receipts | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | \$ 11,814 | 10,717 | 8,717 | 2,000 |
| Total Cash Receipts | <u>11,814</u> | <u>10,717</u> | <u>8,717</u> | <u>2,000</u> |
| Expenditures and Transfers | | | | |
| Health | | | | |
| Other Health | | | | |
| Contractual Services | <u>10,000</u> | <u>13,500</u> | <u>22,453</u> | <u>8,953</u> |
| Total Expenditures and Transfers | <u>10,000</u> | <u>13,500</u> | <u>22,453</u> | <u>8,953</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 1,814 | (2,783) | | |
| Unencumbered Cash, Beginning | <u>22,380</u> | <u>24,194</u> | | |
| Unencumbered Cash, Ending | <u>24,194</u> | <u>21,411</u> | | |

Allen County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|------------------|----------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 647,489 | 354,022 | 352,941 | 1,081 |
| Motor Vehicle Tax | 34,733 | 53,988 | 60,099 | (6,111) |
| Recreational Vehicle Tax | 507 | 889 | 985 | (96) |
| Delinquent Tax | 4,321 | 6,818 | 8,024 | (1,206) |
| 16/20 M Truck Tax | 1,418 | 1,332 | 21,458 | (20,126) |
| Commercial Vehicle Fees | 2,191 | 3,825 | 3,228 | 597 |
| In Lieu of Tax | 839 | 339 | 784 | (445) |
| Watercraft Tax | | | 122 | (122) |
| Total Taxes | <u>691,498</u> | <u>421,213</u> | <u>447,641</u> | <u>(26,428)</u> |
| Intergovernmental | | | | |
| State Grant | <u>361,981</u> | <u>214,153</u> | | <u>214,153</u> |
| Total Cash Receipts | <u>1,053,479</u> | <u>635,366</u> | <u>447,641</u> | <u>187,725</u> |
| Expenditures and Transfers | | | | |
| Public Works | | | | |
| Construction | | | | |
| Personal Services | 62,333 | 57,747 | 77,450 | 19,703 |
| Contractual Services | 43,365 | 11,014 | 32,050 | 21,036 |
| Commodities | 16,586 | 20,073 | 73,895 | 53,822 |
| Capital Outlay | 292,381 | 30,525 | 722,496 | 691,971 |
| Employee Benefits | 28,392 | 30,642 | 33,570 | 2,928 |
| Reimbursed Expense | | (15) | | 15 |
| Total Expenditures and Transfers | <u>443,057</u> | <u>149,986</u> | <u>939,461</u> | <u>789,475</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 610,422 | 485,380 | | |
| Unencumbered Cash, Beginning | <u>742,394</u> | <u>1,352,816</u> | | |
| Unencumbered Cash, Ending | <u>1,352,816</u> | <u>1,838,196</u> | | |

Allen County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|----------------|----------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 15,676 | 12,371 | 12,269 | 102 |
| Motor Vehicle Tax | 1,281 | 1,407 | 1,455 | (48) |
| Recreational Vehicle Tax | 19 | 23 | 24 | (1) |
| Delinquent Tax | 275 | 293 | 194 | 99 |
| 16/20 M Truck Tax | 152 | 49 | 519 | (470) |
| Commercial Vehicle Fees | 81 | 94 | 78 | 16 |
| In Lieu of Tax | 20 | 12 | 19 | (7) |
| Watercraft Tax | | | 3 | (3) |
| Total Cash Receipts | <u>17,504</u> | <u>14,249</u> | <u>14,561</u> | <u>(312)</u> |
| Expenditures and Transfers | | | | |
| General Government | | | | |
| Other General Government | | | | |
| Contractual Services | 36,918 | 30,686 | 150,000 | 119,314 |
| Reimbursed Expense | | (8,518) | | 8,518 |
| Total Expenditures and Transfers | <u>36,918</u> | <u>22,168</u> | <u>150,000</u> | <u>127,832</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (19,414) | (7,919) | | |
| Unencumbered Cash, Beginning | <u>143,343</u> | <u>123,929</u> | | |
| Unencumbered Cash, Ending | <u>123,929</u> | <u>116,010</u> | | |

Allen County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|--------------|--------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | \$ 1,090 | 1,060 | 1,246 | (186) |
| Total Cash Receipts | <u>1,090</u> | <u>1,060</u> | <u>1,246</u> | <u>(186)</u> |
| Expenditures and Transfers | | | | |
| Culture and Recreation | | | | |
| Contractual Services | <u>1,000</u> | <u>899</u> | <u>1,729</u> | <u>830</u> |
| Total Expenditures and Transfers | <u>1,000</u> | <u>899</u> | <u>1,729</u> | <u>830</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 90 | 161 | | |
| Unencumbered Cash, Beginning | <u>483</u> | <u>573</u> | | |
| Unencumbered Cash, Ending | <u>573</u> | <u>734</u> | | |

Allen County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts | | |
| Transfers | | |
| Operating Transfers In | \$ | 40,000 |
| Total Cash Receipts | | <u>40,000</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Commodities | 5,000 | |
| Capital Outlay | | 52,500 |
| Total Expenditures and Transfers | <u>5,000</u> | <u>52,500</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (5,000) | (12,500) |
| Unencumbered Cash, Beginning | <u>58,008</u> | <u>53,008</u> |
| Unencumbered Cash, Ending | <u><u>53,008</u></u> | <u><u>40,508</u></u> |

Allen County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts | | |
| Transfers | | |
| Operating Transfers In | \$ 208,250 | 616,616 |
| Miscellaneous | | |
| Other | 15,010 | |
| Total Cash Receipts | <u>223,260</u> | <u>616,616</u> |
| Expenditures and Transfers | | |
| Public Works | | |
| Capital Outlay | | 88,160 |
| Total Expenditures and Transfers | | <u>88,160</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 223,260 | 528,456 |
| Unencumbered Cash, Beginning | <u>526,435</u> | <u>749,695</u> |
| Unencumbered Cash, Ending | <u><u>749,695</u></u> | <u><u>1,278,151</u></u> |

Allen County, Kansas
Sewer District No 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|----------------|----------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 11,345 | 11,899 | 11,901 | (2) |
| Motor Vehicle Tax | 3,310 | 3,301 | 3,587 | (286) |
| Recreational Vehicle Tax | 38 | 49 | 33 | 16 |
| Delinquent Tax | 61 | | 101 | (101) |
| Watercraft Tax | | | 1 | (1) |
| Total Taxes | <u>14,754</u> | <u>15,249</u> | <u>15,623</u> | <u>(374)</u> |
| Miscellaneous | | | | |
| Other | <u>2,285</u> | | | |
| Total Cash Receipts | <u>17,039</u> | <u>15,249</u> | <u>15,623</u> | <u>(374)</u> |
| Expenditures and Transfers | | | | |
| Sanitation | | | | |
| Other Sanitation | | | | |
| Personal Services | 2,213 | 1,968 | | (1,968) |
| Contractual Services | 1,748 | 1,228 | 126,255 | 125,027 |
| Commodities | 90 | 42 | | (42) |
| Employee Benefits | <u>653</u> | <u>847</u> | | <u>(847)</u> |
| Total Expenditures and Transfers | <u>4,704</u> | <u>4,085</u> | <u>126,255</u> | <u>122,170</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 12,335 | 11,164 | | |
| Unencumbered Cash, Beginning | <u>105,804</u> | <u>118,139</u> | | |
| Unencumbered Cash, Ending | <u>118,139</u> | <u>129,303</u> | | |

Allen County, Kansas
Sewer District No 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|---------------|---------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 10,720 | 10,540 | 10,575 | (35) |
| Motor Vehicle Tax | 3,394 | 4,022 | 3,267 | 755 |
| Recreational Vehicle Tax | 63 | 33 | 13 | 20 |
| Delinquent Tax | 199 | | | |
| Commercial Vehicle Fees | | 172 | 41 | 131 |
| Total Cash Receipts | <u>14,376</u> | <u>14,767</u> | <u>13,896</u> | <u>871</u> |
| Expenditures and Transfers | | | | |
| Sanitation | | | | |
| Other Sanitation | | | | |
| Contractual Services | 1,722 | 2,951 | 51,350 | 48,399 |
| Commodities | 145 | 578 | | (578) |
| Total Expenditures and Transfers | <u>1,867</u> | <u>3,529</u> | <u>51,350</u> | <u>47,821</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 12,509 | 11,238 | | |
| Unencumbered Cash, Beginning | <u>28,634</u> | <u>41,143</u> | | |
| Unencumbered Cash, Ending | <u>41,143</u> | <u>52,381</u> | | |

Allen County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|--------------|--------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Licenses, Fees, and Permits | | | | |
| Emergency Telephone Tax | \$ 81,041 | 81,363 | 80,000 | 1,363 |
| Use of Money and Property | | | | |
| Interest on Investments | 772 | 1,247 | 100 | 1,147 |
| Miscellaneous | | | | |
| Other | 120 | | | |
| Total Cash Receipts | 81,933 | 82,610 | 80,100 | 2,510 |
| Expenditures and Transfers | | | | |
| Public Safety | | | | |
| Dispatch | | | | |
| Contractual Services | 59,980 | 58,350 | 55,200 | (3,150) |
| Commodities | | | 24,036 | 24,036 |
| Reimbursed Expense | (203) | | | |
| Total Expenditures and Transfers | 59,777 | 58,350 | 79,236 | 20,886 |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 22,156 | 24,260 | | |
| Unencumbered Cash, Beginning | 70,503 | 92,659 | | |
| Unencumbered Cash, Ending | 92,659 | 116,919 | | |

Allen County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------------|------------------|------------------|--|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes | | | | |
| Countywide Sales Tax | \$ 923,744 | 983,449 | 925,000 | 58,449 |
| Licenses, Fees, and Permits | | | | |
| Service Fees | 737,148 | 632,816 | 500,000 | 132,816 |
| Miscellaneous | | | | |
| Other | 1,413 | 24,812 | 10,000 | 14,812 |
| Total Cash Receipts | <u>1,662,305</u> | <u>1,641,077</u> | <u>1,435,000</u> | <u>206,077</u> |
| Expenditures and Transfers | | | | |
| Sanitation | | | | |
| Landfill | | | | |
| Personal Services | 297,506 | 300,951 | 345,000 | 44,049 |
| Contractual Services | 146,945 | 139,410 | 458,000 | 318,590 |
| Commodities | 414,492 | 447,961 | 570,300 | 122,339 |
| Capital Outlay | 285,742 | | 1,155,000 | 1,155,000 |
| Employee Benefits | 124,087 | 133,254 | 146,000 | 12,746 |
| Reimbursed Expense | (48) | | | |
| Total Expenditures and Transfers | <u>1,268,724</u> | <u>1,021,576</u> | <u>2,674,300</u> | <u>1,652,724</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 393,581 | 619,501 | | |
| Unencumbered Cash, Beginning | <u>2,363,342</u> | <u>2,756,923</u> | | |
| Unencumbered Cash, Ending | <u>2,756,923</u> | <u>3,376,424</u> | | |

Allen County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 105,177 | 105,002 |
| Total Cash Receipts | <u>105,177</u> | <u>105,002</u> |
| Expenditures and Transfers | | |
| General Government | | |
| County Treasurer | | |
| Personal Services | 53,398 | 56,784 |
| Contractual Services | 2,046 | 3,848 |
| Commodities | 2,652 | 2,858 |
| Employee Benefits | 23,898 | 26,533 |
| Operating Transfers Out | <u>4,976</u> | <u>20,824</u> |
| Total Expenditures and Transfers | <u>86,970</u> | <u>110,847</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 18,207 | (5,845) |
| Unencumbered Cash, Beginning | <u>2,064</u> | <u>20,271</u> |
| Unencumbered Cash, Ending | <u>20,271</u> | <u>14,426</u> |

Allen County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 2,598 | 2,964 |
| Total Cash Receipts | <u>2,598</u> | <u>2,964</u> |
| Expenditures and Transfers | | |
| General Government | | |
| County Attorney | | |
| Contractual Services | <u>1,341</u> | <u>1,457</u> |
| Total Expenditures and Transfers | <u>1,341</u> | <u>1,457</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 1,257 | 1,507 |
| Unencumbered Cash, Beginning | <u>12,502</u> | <u>13,759</u> |
| Unencumbered Cash, Ending | <u><u>13,759</u></u> | <u><u>15,266</u></u> |

Allen County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts | | |
| Intergovernmental | | |
| Drug Control Tax | \$ 39 | 381 |
| Licenses, Fees, and Permits | | |
| Officer Fees | 13,636 | 13,733 |
| Total Cash Receipts | <u>13,675</u> | <u>14,114</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Sheriff | | |
| Contractual Services | 6,170 | 17,045 |
| Commodities | 11,412 | 453 |
| Total Expenditures and Transfers | <u>17,582</u> | <u>17,498</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (3,907) | (3,384) |
| Unencumbered Cash, Beginning | <u>14,640</u> | <u>10,733</u> |
| Unencumbered Cash, Ending | <u><u>10,733</u></u> | <u><u>7,349</u></u> |

Allen County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 21,691 | 23,650 |
| Total Cash Receipts | <u>21,691</u> | <u>23,650</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Register of Deeds | | |
| Contractual Services | 38,521 | 19,902 |
| Capital Outlay | 9,139 | 2,531 |
| Reimbursed Expense | (12,804) | |
| Total Expenditures and Transfers | <u>34,856</u> | <u>22,433</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (13,165) | 1,217 |
| Unencumbered Cash, Beginning | <u>45,482</u> | <u>32,317</u> |
| Unencumbered Cash, Ending | <u><u>32,317</u></u> | <u><u>33,534</u></u> |

Allen County, Kansas
Sheriff VIN Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 15,920 | 17,280 |
| Total Cash Receipts | <u>15,920</u> | <u>17,280</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Sheriff | | |
| Contractual Services | 6,975 | 2,068 |
| Commodities | <u>8,365</u> | <u>13,457</u> |
| Total Expenditures and Transfers | <u>15,340</u> | <u>15,525</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 580 | 1,755 |
| Unencumbered Cash, Beginning | <u>11,865</u> | <u>12,445</u> |
| Unencumbered Cash, Ending | <u><u>12,445</u></u> | <u><u>14,200</u></u> |

Allen County, Kansas
C.E.R.T. Donations Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|---|----------------------------------|------------------------------------|
| Cash Receipts | | |
| None | \$ _____ | _____ |
| Expenditures and Transfers | | |
| None | _____ | _____ |
| Receipts Over (Under) Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | <u>237</u> | <u>237</u> |
| Unencumbered Cash, Ending | <u><u>237</u></u> | <u><u>237</u></u> |

Allen County, Kansas
Drug Court Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| Intergovernmental | | |
| Federal Financial Assistance | \$ 152,696 | 196,007 |
| Miscellaneous | | |
| Donations | 3,500 | 6,000 |
| Other | 328 | 328 |
| Total Miscellaneous | 3,500 | 6,328 |
| Total Cash Receipts | 156,196 | 202,335 |
| Expenditures and Transfers | | |
| Public Safety | | |
| Juvenile Services | | |
| Contractual Services | 165,701 | 190,582 |
| Commodities | 4,861 | 2,518 |
| Reimbursed Expense | (2,314) | (1,613) |
| Total Expenditures and Transfers | 168,248 | 191,487 |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (12,052) | 10,848 |
| Unencumbered Cash, Beginning | 12,155 | 103 |
| Unencumbered Cash, Ending | 103 | 10,951 |

Allen County, Kansas
Sheriff Special Forfeiture Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| Miscellaneous | | |
| Sale of Confiscations | \$ 9,723 | |
| Forfeiture Proceeds | | 500 |
| Total Cash Receipts | <u>9,723</u> | <u>500</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Sheriff | | |
| Contractual Services | <u>5,000</u> | |
| Total Expenditures and Transfers | <u>5,000</u> | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 4,723 | 500 |
| Unencumbered Cash, Beginning | <u>403</u> | <u>5,126</u> |
| Unencumbered Cash, Ending | <u><u>5,126</u></u> | <u><u>5,626</u></u> |

Allen County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year Actual |
|------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 2,798 | 3,400 |
| Total Cash Receipts | <u>2,798</u> | <u>3,400</u> |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 2,798 | 3,400 |
| Unencumbered Cash, Beginning | <u>6,128</u> | <u>8,926</u> |
| Unencumbered Cash, Ending | <u><u>8,926</u></u> | <u><u>12,326</u></u> |

Allen County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 2,798 | 3,400 |
| Total Cash Receipts | <u>2,798</u> | <u>3,400</u> |
| Expenditures and Transfers | | |
| General Government | | |
| County Treasurer | | |
| Contractual Services | 840 | |
| Commodities | <u>3,750</u> | |
| Total Expenditures and Transfers | <u>4,590</u> | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (1,792) | 3,400 |
| Unencumbered Cash, Beginning | <u>6,128</u> | <u>4,336</u> |
| Unencumbered Cash, Ending | <u><u>4,336</u></u> | <u><u>7,736</u></u> |

Allen County, Kansas
Prosecuting Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|------------------------------|----------------------------------|------------------------------------|
| Cash Receipts | | |
| Miscellaneous | | |
| Sale of Confiscations | \$ 1,126 | 7,977 |
| Total Cash Receipts | <u>1,126</u> | <u>7,977</u> |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 1,126 | 7,977 |
| Unencumbered Cash, Beginning | <u>1,413</u> | <u>2,539</u> |
| Unencumbered Cash, Ending | <u><u>2,539</u></u> | <u><u>10,516</u></u> |

Allen County, Kansas
Prosecuting Attorney Check Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year Actual |
|------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 485 | 675 |
| Total Cash Receipts | <u>485</u> | <u>675</u> |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 485 | 675 |
| Unencumbered Cash, Beginning | <u>10,748</u> | <u>11,233</u> |
| Unencumbered Cash, Ending | <u><u>11,233</u></u> | <u><u>11,908</u></u> |

Allen County, Kansas
Lee Murren Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|---|----------------------------------|------------------------------------|
| Cash Receipts | | |
| None | \$ _____ | _____ |
| Expenditures and Transfers | | |
| None | _____ | _____ |
| Receipts Over (Under) Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | <u>8,250</u> | <u>8,250</u> |
| Unencumbered Cash, Ending | <u><u>8,250</u></u> | <u><u>8,250</u></u> |

Allen County, Kansas
LaHarpe Senior Center Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|---|----------------------------------|------------------------------------|
| Cash Receipts | | |
| None | \$ _____ | _____ |
| Expenditures and Transfers | | |
| None | _____ | _____ |
| Receipts Over (Under) Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | <u>3,434</u> | <u>3,434</u> |
| Unencumbered Cash, Ending | <u><u>3,434</u></u> | <u><u>3,434</u></u> |

Allen County, Kansas
Iola Senior Center Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year Actual |
|------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| Miscellaneous | | |
| Donations | \$ 210 | |
| Total Cash Receipts | <u>210</u> | |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 210 | |
| Unencumbered Cash, Beginning | <u>5,495</u> | <u>5,705</u> |
| Unencumbered Cash, Ending | <u><u>5,705</u></u> | <u><u>5,705</u></u> |

Allen County, Kansas
Moran Senior Center Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|------------------------------|----------------------------------|------------------------------------|
| Cash Receipts | | |
| None | \$ _____ | _____ |
| Expenditures and Transfers | | |
| None | _____ | _____ |
| Receipts Over (Under) | | |
| Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | <u>5</u> | <u>5</u> |
| Unencumbered Cash, Ending | <u><u>5</u></u> | <u><u>5</u></u> |

Allen County, Kansas
Shelter Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts | | |
| Intergovernmental | | |
| Federal Financial Assistance | \$ 24,231 | 27,765 |
| Total Cash Receipts | <u>24,231</u> | <u>27,765</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Contractual Services | <u>24,231</u> | <u>27,765</u> |
| Total Expenditures and Transfers | <u>24,231</u> | <u>27,765</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | <u> </u> | <u> </u> |
| Unencumbered Cash, Ending | <u> </u> | <u> </u> |

Allen County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|-----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts | | |
| Miscellaneous | | |
| Payroll Withholdings and Benefits | \$ 791,805 | 806,389 |
| Total Cash Receipts | <u>791,805</u> | <u>806,389</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Personal Services | 665,157 | 650,143 |
| Reimbursed Expense | (34,590) | (11,267) |
| Total Expenditures and Transfers | <u>630,567</u> | <u>638,876</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 161,238 | 167,513 |
| Unencumbered Cash, Beginning | <u>737,326</u> | <u>898,564</u> |
| Unencumbered Cash, Ending | <u><u>898,564</u></u> | <u><u>1,066,077</u></u> |

Allen County, Kansas
Diversion Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 33,550 | 31,825 |
| Total Cash Receipts | <u>33,550</u> | <u>31,825</u> |
| Expenditures and Transfers | | |
| General Government | | |
| County Attorney | | |
| Contractual Services | 3,487 | 1,855 |
| Commodities | <u>516</u> | <u>400</u> |
| Total Expenditures and Transfers | <u>4,003</u> | <u>2,255</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 29,547 | 29,570 |
| Unencumbered Cash, Beginning | <u>45,831</u> | <u>75,378</u> |
| Unencumbered Cash, Ending | <u><u>75,378</u></u> | <u><u>104,948</u></u> |

Allen County, Kansas
Hazardous Material Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|---|----------------------------------|------------------------------------|
| Cash Receipts | | |
| None | \$ _____ | _____ |
| Expenditures and Transfers | | |
| None | _____ | _____ |
| Receipts Over (Under) Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | <u>5,464</u> | <u>5,464</u> |
| Unencumbered Cash, Ending | <u><u>5,464</u></u> | <u><u>5,464</u></u> |

Allen County, Kansas
Landfill Closure Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| Use of Money and Property | | |
| Interest on Investments | \$ 23,156 | 20,368 |
| Miscellaneous | | |
| Other | | 2,066 |
| Total Cash Receipts | <u>23,156</u> | <u>22,434</u> |
| Expenditures and Transfers | | |
| Sanitation | | |
| Landfill | | |
| Contractual Services | 2,937 | 2,944 |
| Total Expenditures and Transfers | <u>2,937</u> | <u>2,944</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 20,219 | 19,490 |
| Unencumbered Cash, Beginning | <u>1,110,228</u> | <u>1,130,447</u> |
| Unencumbered Cash, Ending | <u><u>1,130,447</u></u> | <u><u>1,149,937</u></u> |

Allen County, Kansas
911 Education Donation Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| Miscellaneous | | |
| Donations | \$ 4,000 | 27,810 |
| Total Cash Receipts | <u>4,000</u> | <u>27,810</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Dispatch | | |
| Commodities | | 14,622 |
| Total Expenditures and Transfers | | <u>14,622</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 4,000 | 13,188 |
| Unencumbered Cash, Beginning | | 4,000 |
| Unencumbered Cash, Ending | <u>4,000</u> | <u>17,188</u> |

Allen County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2018

Schedule 3

| <u>Fund</u> | <u>Beginning Cash Balance</u> | <u>Cash Receipts</u> | <u>Cash Disbursements</u> | <u>Ending Cash Balance</u> |
|-----------------------------------|---------------------------------------|--------------------------|-------------------------------|------------------------------------|
| Cities: | | | | |
| Bassett City General | \$ | 752 | 752 | |
| Elsmore City General | | 3,832 | 3,832 | |
| Elsmore City Weed Cutting | | 145 | 145 | |
| Gas City General | | 62,912 | 62,912 | |
| Gas City Bond and Interest | | 2 | 2 | |
| Gas City Employee Benefits | | 20,018 | 20,018 | |
| Humboldt City General | 1,716 | 793,490 | 795,206 | |
| Humboldt City Bond and Interest | 32 | 14,720 | 14,752 | |
| Humboldt City Weed Cutting | | 1,350 | 1,350 | |
| Iola City General | | 1,379,124 | 1,379,124 | |
| Iola City Industrial | | 37,400 | 37,400 | |
| Iola City Library | | 220,504 | 220,504 | |
| Iola City Weed Cutting | | 4,106 | 4,106 | |
| Iola City EMS | 8,575 | 723,080 | 730,854 | 801 |
| LaHarpe City General | | 103,766 | 103,766 | |
| LaHarpe City Weed Removal | | 798 | 798 | |
| LaHarpe City Building Removal | | 1,203 | 1,203 | |
| Moran City General | | 52,515 | 52,515 | |
| Moran City Library | | 3,946 | 3,946 | |
| Moran City Employee Benefits | | 17,300 | 17,300 | |
| Moran City Weed Cutting | | 300 | 300 | |
| Savonburg City General | | 2,560 | 2,560 | |
| Savonburg City Library | | 644 | 644 | |
| Savonburg City Sewer Assessment | | 201 | 201 | |
| Savonburg City Weed Cutting | | 363 | 363 | |
| Savonburg City Utility Assessment | | 424 | 424 | |
| Subtotal Cities | <u>10,323</u> | <u>3,445,455</u> | <u>3,454,977</u> | <u>801</u> |
| Townships: | | | | |
| Deer Creek Township General | | 1,045 | 1,045 | |
| LaHarpe Township Rural Fire | 51,539 | 68,137 | 51,970 | 67,706 |
| Elsmore Township General | | 8,753 | 8,753 | |
| Elsmore Township-Elsmore | | 435 | 435 | |
| Elsmore Township-Savonburg | | 519 | 519 | |
| Geneva Township General | | 8,700 | 8,700 | |
| Humboldt Township General | | 78,068 | 78,068 | |
| Iola Township General | | 2,479 | 2,479 | |
| Iola Township-Bassett | | 29 | 29 | |
| Logan Township General | | 7,514 | 7,514 | |
| Marmaton Township General | | 18,201 | 18,201 | |
| Marmaton Township-Moran | | 4,089 | 4,089 | |
| Osage Township General | | 13,743 | 13,743 | |
| Osage Township-Mildred | | 12 | 12 | |
| Salem Township General | | 10,261 | 10,261 | |
| Subtotal Townships | <u>51,539</u> | <u>221,985</u> | <u>205,818</u> | <u>67,706</u> |

Allen County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2018

Schedule 3

| Fund | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|---------------------------------------|------------------------------|-------------------|-----------------------|---------------------------|
| Schools: | | | | |
| USD #256 General | \$ 46 | 627,644 | 627,594 | 96 |
| USD #256 Bond and Interest | | 4,869 | 4,869 | |
| USD #256 Capital Outlay | | 65,404 | 65,404 | |
| USD #256 Supplemental General | | 845,244 | 845,244 | |
| USD #257 General | 76 | 895,947 | 895,876 | 147 |
| USD #257 Capital Outlay | | 487,411 | 487,411 | |
| USD #257 General Supplemental | | 1,120,189 | 1,120,189 | |
| USD #258 General | 441 | 1,038,724 | 1,039,100 | 65 |
| USD #258 Bond and Interest | 244 | 449,516 | 449,760 | |
| USD #258 Capital Outlay | | 459,216 | 459,216 | |
| USD #258 Recreation Commission | 50 | 209,385 | 209,435 | |
| USD #258 General Supplemental | 313 | 1,126,536 | 1,126,849 | |
| USD #413 General | 3 | 18,697 | 18,696 | 4 |
| USD #413 Bond and Interest | | 16,451 | 16,451 | |
| USD #413 Capital Outlay | | 7,918 | 7,918 | |
| USD #413 Recreation Commission | | 5,981 | 5,981 | |
| USD #413 Recreation Employee Benefits | | 1,268 | 1,268 | |
| USD #413 General Supplemental | | 17,703 | 17,703 | |
| USD #479 General | | 10,178 | 10,178 | |
| USD #479 General Supplemental | | 10,273 | 10,273 | |
| ACCC General | 348 | 2,627,550 | 2,627,898 | |
| ACCC Capital Outlay | 71 | 534,378 | 534,449 | |
| Subtotal Schools | <u>1,592</u> | <u>10,580,482</u> | <u>10,581,762</u> | <u>312</u> |
| Cemeteries: | | | | |
| LaHarpe/Elm Cemetery | | 9,366 | 9,366 | |
| Leanna Joint Cemetery #1 | | 5,216 | 5,216 | |
| Mt. Moriah Cemetery #17 | | 3,462 | 3,462 | |
| W Cottage Grove Cemetery | | 4,558 | 4,558 | |
| Subtotal Cemeteries | | <u>22,602</u> | <u>22,602</u> | |
| Watershed Districts: | | | | |
| Cherry Plum Watershed #17 | | 27 | 27 | |
| Deer Creek Watershed #55 | | 10,616 | 10,616 | |
| Marmaton Watershed #102 | | 12,243 | 12,243 | |
| Subtotal Watershed Districts | | <u>22,886</u> | <u>22,886</u> | |
| Regional Library: | | | | |
| SEK Library General | | 157,914 | 157,914 | |
| SEK Library Employee Benefits | | 9,117 | 9,117 | |
| Subtotal Regional Library | | <u>167,031</u> | <u>167,031</u> | |
| Total Subdivisions | <u>63,454</u> | <u>14,460,441</u> | <u>14,455,076</u> | <u>68,819</u> |
| State Funds: | | | | |
| State Educational Building | 20 | 155,553 | 155,573 | |
| State Institutional Building | 10 | 77,777 | 77,787 | |
| Total State Funds | <u>30</u> | <u>233,330</u> | <u>233,360</u> | |

Allen County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2018

Schedule 3

| Fund | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|----------------------------------|------------------------------|-------------------|-----------------------|---------------------------|
| Other Agency Funds: | | | | |
| Motor Vehicle Licenses | \$ 466 | 1,024,712 | 1,024,772 | 406 |
| Game Licenses | 292 | 6,703 | 6,806 | 189 |
| Cereal Malt Beverage Licenses | 50 | 125 | 125 | 50 |
| Heritage Trust | 1,550 | 6,801 | 6,786 | 1,565 |
| Clerk of Court Release | 756 | 1,224 | 1,656 | 324 |
| Cash Bond Deposits | | 6,580 | 6,580 | |
| Sales Tax | 39,953 | 516,320 | 527,610 | 28,663 |
| Change | 560 | 11,999,911 | 11,999,911 | 560 |
| Southwind Extension District #10 | 28 | 217,269 | 217,297 | |
| Treasurer's Holding Account | 1,669 | 114,898 | 111,334 | 5,233 |
| Total Other Agency Funds | <u>45,324</u> | <u>13,894,543</u> | <u>13,902,877</u> | <u>36,990</u> |
| Distributable Funds: | | | | |
| Current Tax | 12,708,743 | 22,411,952 | 22,155,068 | 12,965,627 |
| Delinquent Tax | 136,758 | 279,476 | 362,864 | 53,370 |
| Motor Vehicle Tax | 417,651 | 1,929,227 | 1,881,326 | 465,552 |
| Recreational Vehicle Tax | 6,526 | 29,976 | 30,080 | 6,422 |
| Mineral Production Tax | | 3,553 | 3,553 | |
| In Lieu of Tax | | 22,847 | 22,847 | |
| Commercial Motor Vehicle Fees | 4,257 | 122,508 | 116,098 | 10,667 |
| Total Distributable Funds | <u>13,273,935</u> | <u>24,799,539</u> | <u>24,571,836</u> | <u>13,501,638</u> |
| Total Agency Funds | <u>13,382,743</u> | <u>53,387,853</u> | <u>53,163,149</u> | <u>13,607,447</u> |