

COUNTY OF ANDERSON, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2018

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

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Anderson County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Anderson County, Kansas, as of and for the year ended December 31, 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 Anderson 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 Anderson 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 Anderson 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 Anderson County, Kansas, as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated May 10, 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 14, 2019

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

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 715,088		4,565,324	4,888,473	391,939	95,245	487,184
Special Purpose:							
Ambulance	14,824		553,176	552,726	15,274		15,274
Conservation District	454		49,505	49,000	959		959
Direct Election	6,691		80,794	80,927	6,558	158	6,716
Employee Benefits	61,425		1,450,175	1,391,789	119,811	16,901	136,712
EMS Tax Lid Reserve			87,973		87,973		87,973
Fair Building	44		8,549	8,500	93		93
Health	1,025		85,195	84,000	2,220		2,220
Historical Society	299		26,513	26,225	587		587
Mental Health	1,091		79,606	78,383	2,314		2,314
Intellectual Disabilities	679		45,018	44,342	1,355		1,355
Noxious Weed	2,699		158,311	156,148	4,862	1,111	5,973
Reappraisal	15,034		287,475	292,831	9,678	3,572	13,250
Road and Bridge	147,762		3,006,055	3,111,176	42,641	116,108	158,749
Rural Fire District No. 1	5,616		458,156	419,037	44,735	10,620	55,355
Service Program for the Elderly	850		69,402	68,272	1,980		1,980
Special Alcohol Program	480		6,145	6,592	33		33
Special Bridge	218,260		361,460	269,964	309,756	1,216	310,972
Special Liability	28,302		41,013	52,207	17,108		17,108
Special Park and Recreation	20,905		1,553		22,458		22,458
Special Ambulance Equipment	126,375			4,754	121,621		121,621
Special Capital Improvement	(2) 1,804,003	27,526	146,752	40,760	1,937,521	12,720	1,950,241
Special Equipment Reserve	935,271		252,000	4,323	1,182,948	1,103	1,184,051
Jail Sales Tax Reserve	480,256		495,665	425,962	549,959		549,959
Jail/Sheriff Reserve	580,851		235,000	45,716	770,135	684	770,819
Special Highway	825,089		700,000	642,471	882,618	1,450	884,068
Special Machinery	(2) 490,435	272		232,351	258,356		258,356
Special Rural Fire Equipment	70,609		35,000	22,506	83,103		83,103
Welda Sewer District	68,509		30,092	26,457	72,144	41	72,185
Emergency Telephone Service	44,671		49,919	54,932	39,658	1	39,659
Wireless Emergency Telephone Service	8,033		18	2,974	5,077		5,077
Bond and Interest:							
Bond and Interest	28,372		254,525	249,525	33,372		33,372
Hospital Bond and Interest	255,324		1,629,571	1,580,029	304,866		304,866
Welda Sewer Bond and Interest	205		19,303	19,303	205		205
Law Enforcement Center Bond Reserve	241,514		173,943		415,457		415,457
Business:							
Solid Waste	468,213		179,095	172,681	474,627	5,639	480,266

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

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

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Trusts:							
Special Auto	127,119		271,975	315,271	83,823	13,903	97,726
Prosecuting Attorney Training	6,101		1,352	676	6,777		6,777
Special Law Enforcement Trust	7,056		1,868	1,254	7,670	721	8,391
Special Sex Offender Fee Trust	4,861		3,110	3,285	4,686		4,686
Inmate Commissary	9,477		40,358	53,864	(4,029)	4,526	497
Register of Deeds Technology	47,526		8,471	3,112	52,885	5	52,890
County Clerk Technology	7,531		2,106		9,637		9,637
County Treasurer Technology	7,531		2,106		9,637		9,637
Special Prosecutor's Trust	684				684		684
Prosecuting Attorney Check Fees	402		20		422		422
D.A.R.E. Grant	2,292		2,247	1,784	2,755	1,032	3,787
CDBG - Fire Grant			10,113	10,113			
Employee Benefit Trust	20,116		14,870	17,436	17,550		17,550
Sheriff Bulletproof Vest Grant	1,486		3,149		4,635		4,635
Diversion Fees	70,132		23,135	40,762	52,505		52,505
Bond Refinancing Expense			5,721	5,721			
Veteran's Memorial	383,510				383,510		383,510
Ethanol Plant Tax Refund Reserve	768,772		685,579		1,454,351		1,620,737
Total Primary Government (1)	<u>9,133,854</u>	<u>27,798</u>	<u>16,698,461</u>	<u>15,558,614</u>	<u>10,301,499</u>	<u>286,756</u>	<u>10,754,641</u>
Composition of Cash:							
Cash and Cash Items on Hand							458
Demand Deposits							17,805,450
State Municipal Investment Pool							2,772,939
Less: Agency Funds							(9,990,593)
Total Primary Government (1)							<u>10,588,254</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

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

B. **Basis of Presentation**

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

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

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

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

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

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

C. **Basis of Accounting**

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

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

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

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

D. Budgets

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

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

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

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 amended the budget of the Road and Bridge Fund from its original adopted amount of \$3,003,179 to \$3,272,614.

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

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

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

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

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

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

E. Assets, Liabilities, and Fund Equity

Cash

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

Property Taxes and Other Receivables

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

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

Deposits and Investments

As of December 31, 2018, the County had the following investments:

<u>Investment Type</u>	<u>Book Value</u>	<u>Fair Value</u>
Kansas Municipal Investment Pool	\$ 2,772,939	2,772,939

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

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

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

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

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

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 \$17,805,450 and the bank balance was \$18,127,301. Of the bank balance, \$1,549,344 was secured by federal depository insurance and the remaining \$16,577,957 was collateralized securities held by the pledging financial institution's agents in the County's name.

At December 31, 2018, the County had invested \$2,772,939 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Inventories and Prepaid Expenses

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

Long-Term Debt

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

F. Revenues and Expenditures

Property Tax Revenue Recognition

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

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

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

Reimbursed Expenses

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

Vacation and Sick Pay

The County's policies regarding vacation and sick leave permit employees to accumulate a maximum of 160 hours vacation time (200 hours if the employee has been with the County more than 10 years and 240 hours if the employee has been with the County more than 20 years) and a maximum accumulation of 480 hours sick pay. Upon termination, with at least 2 weeks' notice, employees are paid for all earned, but unused vacation time, and 50% of earned but unused sick leave. Policies prohibit payment for vacation time in lieu of time off.

Interfund Transactions

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

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

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

Compliance with Kansas Cash Basis Law

The ending fund balance of the Inmate Commissary Fund is negative in the amount of \$4,029.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

No violations.

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

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.

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 \$516,095 for KPERS for the year ended December 31, 2018.

County of Anderson, Kansas
Notes to Financial Statements
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 \$2,628,744. 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

On December 28, 2017, the County issued \$9,685,000 in General Obligation Advance Refunding Bonds. The proceeds of these bonds were placed in a trust and will be used to retire \$8,160,000 of the County's outstanding 2013 Hospital Bonds, plus to cover interest on those refunded bonds until their call date on August 1, 2023. The \$8,160,000 in advance refunded bonds will be called and retired by the escrow trustee on August 1, 2023. These bonds have been considered defeased by the County, and have been removed from the schedule of long term debt shown below.

Lease Purchase Agreement

At December 31, 2018, the County was obligated under three lease purchase agreements. Details of these agreements, along with payments due subsequent to December 31, 2018, are presented below.

Changes in Outstanding 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>Lease Purchase Agreements:</u>									
Jail Building Refinance	2.0-2.125%	08/04/16	\$ 3,305,000	08/01/25	2,935,000		365,000	2,570,000	59,406
Fire Truck	Not stated	12/09/15	88,920	12/19/19	35,568		35,568	0	0
Fire Truck	3.77%	08/13/18	206,800	01/15/26	0	206,800	26,793	180,007	2,948
<u>General Obligation Bonds:</u>									
G.O. Hospital and Refunding Bonds	2.00-5.00%	08/01/13	25,455,000	08/01/43	15,720,000		550,000	15,170,000	659,456
G.O. Refunding Bonds	2.00-2.50%	07/02/15	2,370,000	08/01/26	1,990,000		205,000	1,785,000	44,525
G.O. Refunding Bonds	2.00-3.25%	12/28/17	9,685,000	08/01/38	9,685,000		190,000	9,495,000	180,573
G.O. Sewer District Bonds 2007-A	4.125%	06/18/07	268,300	06/26/47	238,000		4,000	234,000	9,817
G.O. Sewer District Bonds 2007-B	4.125%	06/18/07	46,000	06/26/47	40,900		700	40,200	1,687
G.O. Sewer District Bonds 2007-C	4.125%	06/18/07	60,000	06/26/47	53,300		900	52,400	2,199
Total Contractual Indebtedness					30,697,768	206,800	1,377,961	29,526,607	960,611

County of Anderson, 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>Lease Purchase Agreements</u>		<u>General Obligation Bonds</u>		
		<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$	390,000	52,106	830,700	1,000,997	2,273,803
2020		417,947	51,100	855,800	980,825	2,305,672
2021		423,814	42,334	891,800	959,311	2,317,259
2022		429,712	33,435	896,900	934,580	2,294,627
2023		440,645	24,402	957,000	906,745	2,328,792
2024-2028		647,889	21,315	4,719,300	4,038,799	9,427,303
2029-2033				4,798,900	3,137,401	7,936,301
2034-2038				5,675,000	2,273,150	7,948,150
2039-2043				7,079,100	1,053,326	8,132,426
2044-2047				72,100	7,594	79,694
		<u>2,750,007</u>	<u>224,692</u>	<u>26,776,600</u>	<u>15,292,728</u>	<u>45,044,027</u>

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Jails Sales Tax Reserve Fund	General Fund	Bond Covenant	\$ 425,962
Special Auto Fund	General Fund	K.S.A. 8-145	127,118
General Fund	EMS Tax Lid Reserve Fund	Resolution	87,973
General Fund	Special Capital Improvement Fund	K.S.A. 19-120	146,752
General Fund	Special Equipment Reserve Fund	K.S.A. 19-119	110,000
Election Fund	Special Equipment Reserve Fund	K.S.A. 19-119	29,000
Noxious Weed Fund	Special Equipment Reserve Fund	K.S.A. 19-119	23,000
Reappraisal Fund	Special Equipment Reserve Fund	K.S.A. 19-119	90,000
General Fund	Jail/Sheriff Reserve Fund	Resolution	235,000
Road and Bridge Fund	Special Highway Fund	K.S.A. 68-590	700,000
Special Machinery Fund	Road and Bridge Fund	K.S.A. 68-141g	37,000
Rural Fire District No. 1 Fund	Special Rural Fire Equipment Fund	K.S.A. 19-3612c	35,000
Rural Fire District No. 1 Fund	CDBG – Fire Grant Fund	Grant match	10,113
Bond Refinancing Expense Fund	Hospital Bond and Interest Fund	Reimbursement	5,721
Welda Sewer District Fund	Welda Sewer District Bond and Interest Fund	Bond Covenant	19,303
General Fund	Law Enforcement Center Bond Reserve Fund	Resolution	173,943
Employee Benefits Fund	Employee Benefit Trust Fund	Resolution	14,870
General Fund	Ethanol Plant Tax Refund Reserve	Resolution	687,484

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

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

Federally Assisted Programs - Compliance Audits

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

Risk Management

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

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

Pending Litigation

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

Jail Building – Anderson County Public Building Commission

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

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

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

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

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

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

Note 6 **Ethanol Plant Tax Reserve**

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

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

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

Note 8 **Subsequent Events**

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through June 14, 2019 the date the financial statement was available for issue.

Anderson 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	\$ 4,888,473	4,888,473	
Special Purpose:			
Ambulance	552,726	552,726	
Conservation District	49,000	49,000	
Direct Election	81,000	80,927	73
Employee Benefits	1,429,837	1,391,789	38,048
Fair Building	8,500	8,500	
Health	84,000	84,000	
Historical Society	26,225	26,225	
Mental Health	78,383	78,383	
Intellectual Disabilities	44,342	44,342	
Noxious Weed	156,500	156,148	352
Reappraisal	296,020	292,831	3,189
Road and Bridge	3,272,614	3,111,176	161,438
Rural Fire District No. 1	467,800	419,037	48,763
Service Program for the Elderly	68,272	68,272	
Special Alcohol Program	6,592	6,592	
Special Bridge	371,518	269,964	101,554
Special Liability	55,000	52,207	2,793
Special Park and Recreation	22,790		22,790
Welda Sewer District	76,247	26,457	49,790
Emergency Telephone Service	77,583	54,932	22,651
Wireless Emergency Telephone Service	7,417	2,974	4,443
Bond and Interest:			
Bond and Interest	269,575	249,525	20,050
Hospital Bond and Interest	1,867,557	1,580,029	287,528
Welda Sewer Bond and Interest	22,416	19,303	3,113
Business:			
Solid Waste	201,000	172,681	28,319
Totals	<u>14,481,387</u>	<u>13,686,493</u>	<u>794,894</u>

Anderson 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	\$ 3,350,881	2,533,903	2,515,411	18,492
Motor Vehicle Tax	199,635	306,947	290,433	16,514
Recreational Vehicle Tax	4,206	6,443	5,516	927
Delinquent Tax	32,698	60,471	50,163	10,308
16/20 M Truck Tax	12,154	12,963	17,862	(4,899)
Countywide Sales Tax	616,955	664,798	590,000	74,798
Commercial Vehicle Fees	14,739	21,534	25,054	(3,520)
In Lieu of Tax			4,351	(4,351)
Watercraft Tax	1,600	2,591	2,213	378
Interest on Tax	57,088	68,853	60,000	8,853
Total Taxes	<u>4,289,956</u>	<u>3,678,503</u>	<u>3,561,003</u>	<u>117,500</u>
Intergovernmental				
Emergency Preparedness Grant		18,099	22,000	(3,901)
Local Alcoholic Liquor Tax	<u>1,645</u>	<u>1,553</u>	<u>1,766</u>	<u>(213)</u>
Total Intergovernmental	<u>1,645</u>	<u>19,652</u>	<u>23,766</u>	<u>(4,114)</u>
Licenses, Fees, and Permits				
Mortgage Registration	27,566	14,198	20,000	(5,802)
Officer Fees	75,937	83,739	75,000	8,739
Service Fees	<u>2,690</u>	<u>2,631</u>		<u>2,631</u>
Total Licenses, Fees, and Permits	<u>106,193</u>	<u>100,568</u>	<u>95,000</u>	<u>5,568</u>
Use of Money and Property				
Interest on Investments	20,113	35,038	14,500	20,538
Rent		1,905		1,905
Prisoner Board	<u>183,834</u>	<u>173,943</u>	<u>100,000</u>	<u>73,943</u>
Total Use of Money and Property	<u>203,947</u>	<u>210,886</u>	<u>114,500</u>	<u>96,386</u>
Transfers				
Operating Transfers In	<u>612,746</u>	<u>553,080</u>	<u>424,407</u>	<u>128,673</u>
Miscellaneous				
Other	<u>6,815</u>	<u>2,635</u>	<u>5,000</u>	<u>(2,365)</u>
Total Cash Receipts	<u>5,221,302</u>	<u>4,565,324</u>	<u>4,223,676</u>	<u>341,648</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	61,518	61,517	63,000	1,483
Contractual Services	4,926	4,353	6,800	2,447
Commodities	213	75	500	425
Capital Outlay			1,000	1,000
Reimbursed Expense	(80)	(190)		190
Total County Commission	<u>66,577</u>	<u>65,755</u>	<u>71,300</u>	<u>5,545</u>
County Clerk				
Personal Services	120,408	122,119	123,000	881
Contractual Services	4,442	4,756	8,000	3,244
Commodities	2,366	2,282	1,500	(782)
Capital Outlay	945	1,026	1,000	(26)
Reimbursed Expense	(7)			
Total County Clerk	<u>128,154</u>	<u>130,183</u>	<u>133,500</u>	<u>3,317</u>
County Treasurer				
Personal Services	169,830	175,976	197,000	21,024
Contractual Services	7,027	11,413	12,000	587
Commodities	2,658	3,767	5,000	1,233
Capital Outlay	<u>691</u>	<u>2,576</u>	<u>3,000</u>	<u>424</u>
Total County Treasurer	<u>180,206</u>	<u>193,732</u>	<u>217,000</u>	<u>23,268</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	
County Attorney				
Personal Services	\$ 113,443	131,462	132,065	603
Contractual Services	10,431	12,399	15,000	2,601
Commodities	3,075	4,290	7,000	2,710
Capital Outlay	1,072	4,904	4,500	(404)
Reimbursed Expense	(1,275)	(1,610)		1,610
Total County Attorney	<u>126,746</u>	<u>151,445</u>	<u>158,565</u>	<u>7,120</u>
Register of Deeds				
Personal Services	66,544	66,868	69,250	2,382
Contractual Services	1,097	1,125	4,100	2,975
Commodities	210	260	1,000	740
Capital Outlay			1,000	1,000
Reimbursed Expense	(6)			
Total Register of Deeds	<u>67,845</u>	<u>68,253</u>	<u>75,350</u>	<u>7,097</u>
Unified Court				
Contractual Services	84,595	84,619	100,647	16,028
Commodities	6,323	3,114	6,000	2,886
Capital Outlay	3,311	11,256	22,000	10,744
Reimbursed Expense	(5,344)	(7,095)		7,095
Total Unified Court	<u>88,885</u>	<u>91,894</u>	<u>128,647</u>	<u>36,753</u>
Courthouse General				
Personal Services	68,430	70,279	70,500	221
Contractual Services	209,061	215,671	198,000	(17,671)
Commodities	30,912	22,401	25,000	2,599
Capital Outlay	5,783	9,187	50,000	40,813
Reimbursed Expense	(21,658)	(7,730)		7,730
Total Courthouse General	<u>292,528</u>	<u>309,808</u>	<u>343,500</u>	<u>33,692</u>
Appraiser				
Personal Services	64,904			
Contractual Services	1,179			
Commodities	214			
Capital Outlay	128			
Total Appraiser	<u>66,425</u>			
Appropriations				
Contractual Services	8,000	7,500	17,874	10,374
Other General Government				
Contractual Services	9,160	10,374		(10,374)
CASA				
Contractual Services	6,960	6,960	6,960	
Total General Government	<u>1,041,486</u>	<u>1,035,904</u>	<u>1,152,696</u>	<u>116,792</u>
Public Works				
Zoning				
Personal Services	7,520	11,602	12,800	1,198
Contractual Services	939	1,070	1,000	(70)
Commodities	15	111	1,000	889
Capital Outlay	470		1,000	1,000
Total Zoning	<u>8,944</u>	<u>12,783</u>	<u>15,800</u>	<u>3,017</u>
Maintenance				
Contractual Services	12,810	12,440	12,440	
Total Public Works	<u>21,754</u>	<u>25,223</u>	<u>28,240</u>	<u>3,017</u>

Anderson 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	
Public Safety				
Sheriff				
Personal Services	\$ 448,046	459,398	458,856	(542)
Contractual Services	31,458	41,502	52,000	10,498
Commodities	43,654	57,248	66,950	9,702
Capital Outlay	48,027	63,173	65,000	1,827
Operating Transfers Out	78,000	55,000		(55,000)
Reimbursed Expense	(22,830)	(34,282)		34,282
Total Sheriff	<u>626,355</u>	<u>642,039</u>	<u>642,806</u>	<u>767</u>
Dispatch				
Personal Services	256,995	255,478	310,576	55,098
Contractual Services	18,499	17,572	45,700	28,128
Commodities	1,719	2,481	3,000	519
Capital Outlay	1,308	772	5,000	4,228
Operating Transfers Out		87,973		(87,973)
Total Dispatch	<u>278,521</u>	<u>364,276</u>	<u>364,276</u>	
Jail				
Personal Services	531,884	497,483	551,348	53,865
Contractual Services	150,140	153,008	140,727	(12,281)
Commodities	142,107	128,819	141,317	12,498
Capital Outlay	2,992	7,722	5,000	(2,722)
Operating Transfers Out	138,000	180,000		(180,000)
Reimbursed Expense	(143,693)	(131,635)		131,635
Total Jail	<u>821,430</u>	<u>835,397</u>	<u>838,392</u>	<u>2,995</u>
Juvenile Detention				
Contractual Services	<u>32,160</u>	<u>52,260</u>	<u>25,000</u>	(27,260)
Emergency Preparedness				
Personal Services	56,436	56,787	60,000	3,213
Contractual Services	44,882	70,841	30,500	(40,341)
Commodities	5,332	10,149	7,500	(2,649)
Capital Outlay	96,937	160,574	65,000	(95,574)
Reimbursed Expense	(47,595)	(145,766)		145,766
Total Emergency Preparedness	<u>155,992</u>	<u>152,585</u>	<u>163,000</u>	<u>10,415</u>
Total Public Safety	<u>1,914,458</u>	<u>2,046,557</u>	<u>2,033,474</u>	(13,083)
Health				
Coroner				
Contractual Services	23,767	29,526	20,300	(9,226)
Commodities	508	30		(30)
Reimbursed Expense		(951)		951
Total Coroner	<u>24,275</u>	<u>28,605</u>	<u>20,300</u>	(8,305)
Agriculture				
Agricultural Appropriations				
Fair	<u>23,100</u>	<u>23,100</u>	<u>23,100</u>	
Culture and Recreation				
Parks and Recreation				
Contractual Services		53		(53)
Economic Development				
Economic Development Appropriations				
Contractual Services	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	

Anderson 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	
Sanitation				
Landfill				
Personal Services	\$ 136,323	143,228	140,000	(3,228)
Contractual Services	800	7,325	25,000	17,675
Commodities	77	72	2,250	2,178
Capital Outlay		8,720	11,000	2,280
Total Landfill	<u>137,200</u>	<u>159,345</u>	<u>178,250</u>	<u>18,905</u>
Other Sanitation				
Contractual Services	<u>1,650</u>	<u>1,340</u>	<u>2,000</u>	<u>660</u>
Total Sanitation	<u>138,850</u>	<u>160,685</u>	<u>180,250</u>	<u>19,565</u>
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	
Equipment				
Courthouse General				
Contractual Services	165	110		(110)
General Government	24,900		50,000	50,000
Reimbursed Expense	(1,025)			
Total Courthouse General	<u>24,040</u>	<u>110</u>	<u>50,000</u>	<u>49,890</u>
Debt Service				
Lease Purchase Agreements				
Principal and Interest	<u>436,248</u>	<u>425,962</u>	<u>424,407</u>	(1,555)
Transfers				
Operating Transfers Out	<u>1,366,919</u>	<u>1,116,274</u>	<u>950,006</u>	(166,268)
Total Expenditures and Transfers	<u>5,017,130</u>	<u>4,888,473</u>	<u>4,888,473</u>	
Receipts Over (Under)				
Expenditures and Transfers	204,172	(323,149)		
Unencumbered Cash, Beginning	<u>510,916</u>	<u>715,088</u>		
Unencumbered Cash, Ending	<u>715,088</u>	<u>391,939</u>		

Anderson 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	\$ 480,872	489,607	486,053	3,554
Motor Vehicle Tax	46,865	44,671	41,685	2,986
Recreational Vehicle Tax	987	932	792	140
Delinquent Tax	7,821	11,469	7,200	4,269
16/20 M Truck Tax	3,168	3,034	2,564	470
Commercial Vehicle Fees	3,448	3,091	3,596	(505)
In Lieu of Tax			624	(624)
Watercraft Tax	374	372	318	54
Total Cash Receipts	<u>543,535</u>	<u>553,176</u>	<u>542,832</u>	<u>10,344</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	537,665	552,726	552,726	
Operating Transfers Out	10,000			
Total Expenditures and Transfers	<u>547,665</u>	<u>552,726</u>	<u>552,726</u>	
Receipts Over (Under)				
Expenditures and Transfers	(4,130)	450		
Unencumbered Cash, Beginning	<u>18,954</u>	<u>14,824</u>		
Unencumbered Cash, Ending	<u>14,824</u>	<u>15,274</u>		

Anderson 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	\$ 33,494	45,168	44,879	289
Motor Vehicle Tax	2,939	3,100	2,903	197
Recreational Vehicle Tax	62	65	55	10
Delinquent Tax	471	741	501	240
16/20 M Truck Tax	194	190	179	11
Commercial Vehicle Fees	216	215	250	(35)
In Lieu of Tax			43	(43)
Watercraft Tax	23	26	22	4
Total Cash Receipts	<u>37,399</u>	<u>49,505</u>	<u>48,832</u>	<u>673</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>47,400</u>	<u>49,000</u>	<u>49,000</u>	
Total Expenditures and Transfers	<u>47,400</u>	<u>49,000</u>	<u>49,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(10,001)	505		
Unencumbered Cash, Beginning	<u>10,455</u>	<u>454</u>		
Unencumbered Cash, Ending	<u>454</u>	<u>959</u>		

Anderson 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	\$ 71,926	71,739	71,245	494
Motor Vehicle Tax	5,803	6,643	6,234	409
Recreational Vehicle Tax	123	139	118	21
Delinquent Tax	823	1,375	1,077	298
16/20 M Truck Tax	223	380	383	(3)
Commercial Vehicle Fees	433	462	538	(76)
In Lieu of Tax			93	(93)
Watercraft Tax	47	56	48	8
Total Cash Receipts	<u>79,378</u>	<u>80,794</u>	<u>79,736</u>	<u>1,058</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	12,659	13,665	20,000	6,335
Contractual Services	14,434	33,925	45,000	11,075
Commodities	3,694	3,217	15,000	11,783
Capital Outlay		1,120	1,000	(120)
Operating Transfers Out	<u>45,000</u>	<u>29,000</u>		(29,000)
Total Expenditures and Transfers	<u>75,787</u>	<u>80,927</u>	<u>81,000</u>	<u>73</u>
Receipts Over (Under)				
Expenditures and Transfers	3,591	(133)		
Unencumbered Cash, Beginning	<u>3,100</u>	<u>6,691</u>		
Unencumbered Cash, Ending	<u>6,691</u>	<u>6,558</u>		

Anderson County, Kansas
Employee Benefits 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	\$ 883,511	1,329,537	1,319,935	9,602
Motor Vehicle Tax	103,186	82,658	76,592	6,066
Recreational Vehicle Tax	2,172	1,718	1,455	263
Delinquent Tax	16,442	23,221	13,229	9,992
16/20 M Truck Tax	7,125	6,678	4,711	1,967
Commercial Vehicle Fees	7,587	5,681	6,607	(926)
In Lieu of Tax			1,147	(1,147)
Watercraft Tax	823	682	584	98
Total Cash Receipts	<u>1,020,846</u>	<u>1,450,175</u>	<u>1,424,260</u>	<u>25,915</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	1,357,761	1,384,050	1,429,837	45,787
Operating Transfers Out	20,000	14,870		(14,870)
Reimbursed Expense	(6)	(7,131)		7,131
Total Expenditures and Transfers	<u>1,377,755</u>	<u>1,391,789</u>	<u>1,429,837</u>	<u>38,048</u>
Receipts Over (Under)				
Expenditures and Transfers	(356,909)	58,386		
Unencumbered Cash, Beginning	<u>418,334</u>	<u>61,425</u>		
Unencumbered Cash, Ending	<u>61,425</u>	<u>119,811</u>		

Anderson County, Kansas
EMS Tax Lid 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	\$	87,973
Total Cash Receipts		<u>87,973</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		87,973
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		<u><u>87,973</u></u>

Anderson County, Kansas
Fair Building 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	\$ 9,871	7,331	7,264	67
Motor Vehicle Tax	829	913	856	57
Recreational Vehicle Tax	18	19	16	3
Delinquent Tax	92	160	148	12
16/20 M Truck Tax	15	55	53	2
Commercial Vehicle Fees	63	63	74	(11)
In Lieu of Tax			13	(13)
Watercraft Tax	7	8	7	1
Total Cash Receipts	<u>10,895</u>	<u>8,549</u>	<u>8,431</u>	<u>118</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>11,826</u>	<u>8,500</u>	<u>8,500</u>	
Total Expenditures and Transfers	<u>11,826</u>	<u>8,500</u>	<u>8,500</u>	
Receipts Over (Under)				
Expenditures and Transfers	(931)	49		
Unencumbered Cash, Beginning	<u>975</u>	<u>44</u>		
Unencumbered Cash, Ending	<u>44</u>	<u>93</u>		

Anderson 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	\$ 50,319	78,054	77,451	603
Motor Vehicle Tax	7,429	4,763	4,363	400
Recreational Vehicle Tax	157	99	83	16
Delinquent Tax	1,102	1,432	753	679
16/20 M Truck Tax	402	484	268	216
Commercial Vehicle Fees	550	324	376	(52)
In Lieu of Tax			65	(65)
Watercraft Tax	60	39	33	6
Total Cash Receipts	<u>60,019</u>	<u>85,195</u>	<u>83,392</u>	<u>1,803</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>84,000</u>	<u>84,000</u>	<u>84,000</u>	
Total Expenditures and Transfers	<u>84,000</u>	<u>84,000</u>	<u>84,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(23,981)	1,195		
Unencumbered Cash, Beginning	<u>25,006</u>	<u>1,025</u>		
Unencumbered Cash, Ending	<u>1,025</u>	<u>2,220</u>		

Anderson 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	\$ 16,392	24,278	24,136	142
Motor Vehicle Tax	1,940	1,535	1,421	114
Recreational Vehicle Tax	41	32	27	5
Delinquent Tax	300	424	245	179
16/20 M Truck Tax	117	126	87	39
Commercial Vehicle Fees	143	105	123	(18)
In Lieu of Tax			21	(21)
Watercraft Tax	16	13	11	2
Total Cash Receipts	<u>18,949</u>	<u>26,513</u>	<u>26,071</u>	<u>442</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>25,000</u>	<u>26,225</u>	<u>26,225</u>	
Total Expenditures and Transfers	<u>25,000</u>	<u>26,225</u>	<u>26,225</u>	
Receipts Over (Under)				
Expenditures and Transfers	(6,051)	288		
Unencumbered Cash, Beginning	<u>6,350</u>	<u>299</u>		
Unencumbered Cash, Ending	<u>299</u>	<u>587</u>		

Anderson 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	\$ 43,532	73,291	72,741	550
Motor Vehicle Tax	6,574	4,124	3,774	350
Recreational Vehicle Tax	138	85	72	13
Delinquent Tax	1,061	1,366	652	714
16/20 M Truck Tax	444	426	232	194
Commercial Vehicle Fees	484	280	326	(46)
In Lieu of Tax			57	(57)
Watercraft Tax	52	34	29	5
Total Cash Receipts	<u>52,285</u>	<u>79,606</u>	<u>77,883</u>	<u>1,723</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>76,100</u>	<u>78,383</u>	<u>78,383</u>	
Total Expenditures and Transfers	<u>76,100</u>	<u>78,383</u>	<u>78,383</u>	
Receipts Over (Under)				
Expenditures and Transfers	(23,815)	1,223		
Unencumbered Cash, Beginning	<u>24,906</u>	<u>1,091</u>		
Unencumbered Cash, Ending	<u>1,091</u>	<u>2,314</u>		

Anderson 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	\$ 24,849	41,410	41,073	337
Motor Vehicle Tax	3,744	2,354	2,154	200
Recreational Vehicle Tax	79	49	41	8
Delinquent Tax	611	784	372	412
16/20 M Truck Tax	253	242	133	109
Commercial Vehicle Fees	276	160	186	(26)
In Lieu of Tax			32	(32)
Watercraft Tax	30	19	16	3
Total Cash Receipts	<u>29,842</u>	<u>45,018</u>	<u>44,007</u>	<u>1,011</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>44,342</u>	<u>44,342</u>	<u>44,342</u>	
Total Expenditures and Transfers	<u>44,342</u>	<u>44,342</u>	<u>44,342</u>	
Receipts Over (Under)				
Expenditures and Transfers	(14,500)	676		
Unencumbered Cash, Beginning	<u>15,179</u>	<u>679</u>		
Unencumbered Cash, Ending	<u>679</u>	<u>1,355</u>		

Anderson 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	\$ 138,558	140,359	139,314	1,045
Motor Vehicle Tax	11,900	12,815	12,010	805
Recreational Vehicle Tax	250	268	228	40
Delinquent Tax	1,976	3,102	2,074	1,028
16/20 M Truck Tax	849	769	739	30
Commercial Vehicle Fees	874	891	1,036	(145)
In Lieu of Tax			180	(180)
Watercraft Tax	95	107	92	15
Total Cash Receipts	<u>154,502</u>	<u>158,311</u>	<u>155,673</u>	<u>2,638</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	57,323	58,062	59,000	938
Contractual Services	7,257	7,738	7,200	(538)
Commodities	226,669	260,877	143,700	(117,177)
Capital Outlay	4,960	1,293	30,000	28,707
Operating Transfers Out	3,400	23,000		(23,000)
Reimbursed Expense	(143,648)	(194,822)	(83,400)	111,422
Total Expenditures and Transfers	<u>155,961</u>	<u>156,148</u>	<u>156,500</u>	<u>352</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,459)	2,163		
Unencumbered Cash, Beginning	<u>4,158</u>	<u>2,699</u>		
Unencumbered Cash, Ending	<u>2,699</u>	<u>4,862</u>		

Anderson County, Kansas
Reappraisal 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	\$ 199,204	262,119	260,273	1,846
Motor Vehicle Tax	15,716	18,381	17,267	1,114
Recreational Vehicle Tax	331	385	328	57
Delinquent Tax	2,505	4,133	3,034	1,099
16/20 M Truck Tax	876	1,023	1,062	(39)
Commercial Vehicle Fees	1,163	1,280	1,489	(209)
In Lieu of Tax			259	(259)
Watercraft Tax	126	154	132	22
Total Cash Receipts	<u>219,921</u>	<u>287,475</u>	<u>283,844</u>	<u>3,631</u>
Expenditures and Transfers				
General Government				
Reappraisal				
Personal Services	109,361	176,040	207,290	31,250
Contractual Services	56,196	22,817	75,230	52,413
Commodities	4,237	3,156	9,500	6,344
Capital Outlay	1,162	2,587	4,000	1,413
Operating Transfers Out	52,000	90,000		(90,000)
Reimbursed Expense	(3,975)	(1,769)		1,769
Total Expenditures and Transfers	<u>218,981</u>	<u>292,831</u>	<u>296,020</u>	<u>3,189</u>
Receipts Over (Under)				
Expenditures and Transfers	940	(5,356)		
Unencumbered Cash, Beginning	<u>14,094</u>	<u>15,034</u>		
Unencumbered Cash, Ending	<u>15,034</u>	<u>9,678</u>		

Anderson 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	\$ 2,066,594	2,250,226	2,233,883	16,343
Motor Vehicle Tax	207,243	192,173	179,146	13,027
Recreational Vehicle Tax	4,361	4,006	3,403	603
Delinquent Tax	34,521	50,529	30,940	19,589
16/20 M Truck Tax	14,339	13,409	11,018	2,391
Commercial Vehicle Fees	15,237	13,285	15,454	(2,169)
In Lieu of Tax			2,684	(2,684)
Watercraft Tax	1,653	1,597	1,365	232
Total Taxes	<u>2,343,948</u>	<u>2,525,225</u>	<u>2,477,893</u>	<u>47,332</u>
Intergovernmental				
Special City & County Highway	423,817	437,703	425,858	11,845
Equalization and Adjustment	2,507	2,099		2,099
Total Intergovernmental	<u>426,324</u>	<u>439,802</u>	<u>425,858</u>	<u>13,944</u>
Transfers				
Operating Transfers In		37,000		37,000
Miscellaneous				
Other		4,028		4,028
Total Cash Receipts	<u>2,770,272</u>	<u>3,006,055</u>	<u>2,903,751</u>	<u>102,304</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	901,180	879,801	949,179	69,378
Contractual Services	67,265	74,574	84,000	9,426
Commodities	1,247,929	1,067,985	1,515,000	447,015
Capital Outlay	503,530	566,517	724,435	157,918
Operating Transfers Out	400,000	700,000	100,000	(600,000)
Reimbursed Expense	(84,610)	(177,701)	(100,000)	77,701
Total Expenditures and Transfers	<u>3,035,294</u>	<u>3,111,176</u>	<u>3,272,614</u>	<u>161,438</u>
Receipts Over (Under)				
Expenditures and Transfers	(265,022)	(105,121)		
Unencumbered Cash, Beginning	<u>412,784</u>	<u>147,762</u>		
Unencumbered Cash, Ending	<u>147,762</u>	<u>42,641</u>		

Anderson County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 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	\$ 399,073	412,071	419,978	(7,907)
Motor Vehicle Tax	27,896	33,133	31,295	1,838
Recreational Vehicle Tax	645	783	646	137
Delinquent Tax	3,761	6,492	4,500	1,992
16/20 M Truck Tax	2,578	2,558	2,447	111
Commercial Vehicle Fees	2,362	2,781	2,876	(95)
Watercraft Tax	266	338	288	50
Total Cash Receipts	<u>436,581</u>	<u>458,156</u>	<u>462,030</u>	<u>(3,874)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Personal Services	52,547	53,682	59,000	5,318
Contractual Services	136,245	139,382	140,300	918
Commodities	50,358	54,251	83,600	29,349
Capital Outlay	194,751	133,470	184,900	51,430
Operating Transfers Out	32,000	45,113		(45,113)
Reimbursed Expense	(752)	(6,861)		6,861
Total Expenditures and Transfers	<u>465,149</u>	<u>419,037</u>	<u>467,800</u>	<u>48,763</u>
Receipts Over (Under)				
Expenditures and Transfers	(28,568)	39,119		
Unencumbered Cash, Beginning	<u>34,184</u>	<u>5,616</u>		
Unencumbered Cash, Ending	<u>5,616</u>	<u>44,735</u>		

Anderson 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	\$ 40,360	63,672	63,175	497
Motor Vehicle Tax	5,640	3,808	3,499	309
Recreational Vehicle Tax	119	79	66	13
Delinquent Tax	900	1,187	604	583
16/20 M Truck Tax	389	365	215	150
Commercial Vehicle Fees	415	260	302	(42)
In Lieu of Tax			52	(52)
Watercraft Tax	45	31	27	4
Total Cash Receipts	<u>47,868</u>	<u>69,402</u>	<u>67,940</u>	<u>1,462</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	<u>67,850</u>	<u>68,272</u>	<u>68,272</u>	
Total Expenditures and Transfers	<u>67,850</u>	<u>68,272</u>	<u>68,272</u>	
Receipts Over (Under)				
Expenditures and Transfers	(19,982)	1,130		
Unencumbered Cash, Beginning	<u>20,832</u>	<u>850</u>		
Unencumbered Cash, Ending	<u>850</u>	<u>1,980</u>		

Anderson 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 6,752	6,145	6,592	(447)
Total Cash Receipts	<u>6,752</u>	<u>6,145</u>	<u>6,592</u>	<u>(447)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>6,272</u>	<u>6,592</u>	<u>6,592</u>	
Total Expenditures and Transfers	<u>6,272</u>	<u>6,592</u>	<u>6,592</u>	
Receipts Over (Under)				
Expenditures and Transfers	480	(447)		
Unencumbered Cash, Beginning		480		
Unencumbered Cash, Ending	<u>480</u>	<u>33</u>		

Anderson 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	\$ 233,412	332,021	329,601	2,420
Motor Vehicle Tax	19,625	21,589	20,231	1,358
Recreational Vehicle Tax	416	451	384	67
Delinquent Tax	2,661	4,425	3,494	931
16/20 M Truck Tax	521	1,293	1,244	49
Commercial Vehicle Fees	1,474	1,500	1,745	(245)
In Lieu of Tax			303	(303)
Watercraft Tax	160	181	154	27
Total Cash Receipts	<u>258,269</u>	<u>361,460</u>	<u>357,156</u>	<u>4,304</u>
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	106,752	107,968	109,518	1,550
Contractual Services	85,225	60,746	100,000	39,254
Commodities	61,192	64,808	80,000	15,192
Capital Outlay	7,250	40,584	82,000	41,416
Reimbursed Expense	(92,584)	(4,142)		4,142
Total Expenditures and Transfers	<u>167,835</u>	<u>269,964</u>	<u>371,518</u>	<u>101,554</u>
Receipts Over (Under)				
Expenditures and Transfers	90,434	91,496		
Unencumbered Cash, Beginning	<u>127,826</u>	<u>218,260</u>		
Unencumbered Cash, Ending	<u>218,260</u>	<u>309,756</u>		

Anderson 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	\$ 16,472	38,111	37,814	297
Motor Vehicle Tax	4,735	1,638	1,429	209
Recreational Vehicle Tax	100	33	27	6
Delinquent Tax	741	804	247	557
16/20 M Truck Tax	268	308	88	220
Commercial Vehicle Fees	350	106	123	(17)
In Lieu of Tax			21	(21)
Watercraft Tax	38	13	11	2
Total Cash Receipts	<u>22,704</u>	<u>41,013</u>	<u>39,760</u>	<u>1,253</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	<u>42,226</u>	<u>52,207</u>	<u>55,000</u>	<u>2,793</u>
Total Expenditures and Transfers	<u>42,226</u>	<u>52,207</u>	<u>55,000</u>	<u>2,793</u>
Receipts Over (Under)				
Expenditures and Transfers	(19,522)	(11,194)		
Unencumbered Cash, Beginning	<u>47,824</u>	<u>28,302</u>		
Unencumbered Cash, Ending	<u>28,302</u>	<u>17,108</u>		

Anderson 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,645	1,553	1,766	(213)
Total Cash Receipts	<u>1,645</u>	<u>1,553</u>	<u>1,766</u>	<u>(213)</u>
Expenditures and Transfers				
Culture and Recreation				
Parks and Recreation				
Contractual Services			22,790	22,790
Total Expenditures and Transfers			<u>22,790</u>	<u>22,790</u>
Receipts Over (Under)				
Expenditures and Transfers	1,645	1,553		
Unencumbered Cash, Beginning	<u>19,260</u>	<u>20,905</u>		
Unencumbered Cash, Ending	<u>20,905</u>	<u>22,458</u>		

Anderson County, Kansas
Special Ambulance Equipment 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		
Transfers		
Operating Transfers In	\$ 10,000	
Total Cash Receipts	<u>10,000</u>	
Expenditures and Transfers		
Public Safety		
Ambulance Service	1,530	
Contractual Services	<u>80,508</u>	4,754
Capital Outlay	<u>82,038</u>	<u>4,754</u>
Total Expenditures and Transfers		
Receipts Over (Under)		
Expenditures and Transfers	(72,038)	(4,754)
Unencumbered Cash, Beginning	<u>198,413</u>	<u>126,375</u>
Unencumbered Cash, Ending	<u><u>126,375</u></u>	<u><u>121,621</u></u>

Anderson County, Kansas
Special Capital Improvement 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	\$ 160,612	146,752
Total Cash Receipts	<u>160,612</u>	<u>146,752</u>
Expenditures and Transfers		
Reconstruction and Remodeling		
Contractual Services	90,736	35,004
Commodities		226
Capital Outlay		<u>5,530</u>
Total Expenditures and Transfers	<u>90,736</u>	<u>40,760</u>
Receipts Over (Under)		
Expenditures and Transfers	69,876	105,992
Unencumbered Cash, Beginning	1,734,127	1,804,003
Prior Year Encumbr. Cancelled		<u>27,526</u>
Unencumbered Cash, Ending	<u>1,804,003</u>	<u>1,937,521</u>

Anderson 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 212,900	252,000
Total Cash Receipts	<u>212,900</u>	<u>252,000</u>
Expenditures and Transfers		
Equipment		
Equipment		
Operating Transfers Out	20,000	
General Government	80,543	5,215
Reimbursed Expense		(892)
Total Expenditures and Transfers	<u>100,543</u>	<u>4,323</u>
Receipts Over (Under)		
Expenditures and Transfers	112,357	247,677
Unencumbered Cash, Beginning	<u>822,914</u>	<u>935,271</u>
Unencumbered Cash, Ending	<u><u>935,271</u></u>	<u><u>1,182,948</u></u>

Anderson County, Kansas
Jail Sales Tax 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		
Taxes		
Countywide Sales Tax	\$ 460,893	495,665
Total Cash Receipts	<u>460,893</u>	<u>495,665</u>
Expenditures and Transfers		
Transfers		
Operating Transfers Out	<u>436,248</u>	<u>425,962</u>
Total Expenditures and Transfers	<u>436,248</u>	<u>425,962</u>
Receipts Over (Under)		
Expenditures and Transfers	24,645	69,703
Unencumbered Cash, Beginning	<u>455,611</u>	<u>480,256</u>
Unencumbered Cash, Ending	<u><u>480,256</u></u>	<u><u>549,959</u></u>

Anderson County, Kansas
Jail/Sheriff 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 216,000	235,000
Total Cash Receipts	<u>216,000</u>	<u>235,000</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	16,320	22,594
Commodities	2,617	1,158
Capital Outlay	104,403	21,964
Reimbursed Expense	(1,000)	
Total Expenditures and Transfers	<u>122,340</u>	<u>45,716</u>
Receipts Over (Under)		
Expenditures and Transfers	93,660	189,284
Unencumbered Cash, Beginning	<u>487,191</u>	<u>580,851</u>
Unencumbered Cash, Ending	<u><u>580,851</u></u>	<u><u>770,135</u></u>

Anderson County, Kansas
Special Highway 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	\$ 200,000	700,000
Total Cash Receipts	<u>200,000</u>	<u>700,000</u>
Expenditures and Transfers		
Equipment		
Construction		
Public Works	38,654	809,636
Reimbursed Expense		(167,165)
Total Expenditures and Transfers	<u>38,654</u>	<u>642,471</u>
Receipts Over (Under)		
Expenditures and Transfers	161,346	57,529
Unencumbered Cash, Beginning	<u>663,743</u>	<u>825,089</u>
Unencumbered Cash, Ending	<u><u>825,089</u></u>	<u><u>882,618</u></u>

Anderson 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	\$ 200,000	
Total Cash Receipts	<u>200,000</u>	
Expenditures and Transfers		
Equipment		
Equipment		
Operating Transfers Out		37,000
Public Works	<u>158,772</u>	<u>195,351</u>
Total Expenditures and Transfers	<u>158,772</u>	<u>232,351</u>
Receipts Over (Under)		
Expenditures and Transfers	41,228	(232,351)
Unencumbered Cash, Beginning	449,207	490,435
Prior Year Encumbr. Cancelled		<u>272</u>
Unencumbered Cash, Ending	<u>490,435</u>	<u>258,356</u>

Anderson County, Kansas
Special Rural Fire Equipment 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		
State Grant	\$ 4,500	
Contracts with Other Governments	14,000	
Total Intergovernmental	<u>18,500</u>	
Transfers		
Operating Transfers In	33,000	35,000
Miscellaneous		
Sale of Surplus Property	16,083	
Donations	100	
Total Miscellaneous	<u>16,183</u>	
Total Cash Receipts	<u>67,683</u>	<u>35,000</u>
Expenditures and Transfers		
Public Safety		
Fire Protection		
Contractual Services		1,700
Capital Outlay	40,182	50,705
Reimbursed Expense	(20,058)	(29,899)
Total Expenditures and Transfers	<u>20,124</u>	<u>22,506</u>
Receipts Over (Under)		
Expenditures and Transfers	47,559	12,494
Unencumbered Cash, Beginning	<u>23,050</u>	<u>70,609</u>
Unencumbered Cash, Ending	<u><u>70,609</u></u>	<u><u>83,103</u></u>

Anderson County, Kansas
Welda Sewer 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Special Assessments	\$ 24,351	21,580	25,000	(3,420)
Licenses, Fees, and Permits				
Service Fees	7,950	8,512	7,000	1,512
Total Cash Receipts	<u>32,301</u>	<u>30,092</u>	<u>32,000</u>	<u>(1,908)</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Personal Services	4,200	5,400	5,000	(400)
Contractual Services	3,078	1,656	10,000	8,344
Commodities	4,390	98	10,000	9,902
Capital Outlay			30,247	30,247
Operating Transfers Out	<u>19,534</u>	<u>19,303</u>	<u>21,000</u>	<u>1,697</u>
Total Expenditures and Transfers	<u>31,202</u>	<u>26,457</u>	<u>76,247</u>	<u>49,790</u>
Receipts Over (Under)				
Expenditures and Transfers	1,099	3,635		
Unencumbered Cash, Beginning	<u>67,410</u>	<u>68,509</u>		
Unencumbered Cash, Ending	<u>68,509</u>	<u>72,144</u>		

Anderson 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 51,308	49,832	55,000	(5,168)
Use of Money and Property				
Interest on Investments	115	87	250	(163)
Total Cash Receipts	<u>51,423</u>	<u>49,919</u>	<u>55,250</u>	<u>(5,331)</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	68,709	54,932	77,583	22,651
Reimbursed Expense	(4,354)			
Total Expenditures and Transfers	<u>64,355</u>	<u>54,932</u>	<u>77,583</u>	<u>22,651</u>
Receipts Over (Under)				
Expenditures and Transfers	(12,932)	(5,013)		
Unencumbered Cash, Beginning	<u>57,603</u>	<u>44,671</u>		
Unencumbered Cash, Ending	<u>44,671</u>	<u>39,658</u>		

Anderson County, Kansas
Wireless 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				
Use of Money and Property				
Interest on Investments	\$ 37	18	65	(47)
Total Cash Receipts	<u>37</u>	<u>18</u>	<u>65</u>	<u>(47)</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	<u>4,291</u>	<u>2,974</u>	<u>7,417</u>	<u>4,443</u>
Total Expenditures and Transfers	<u>4,291</u>	<u>2,974</u>	<u>7,417</u>	<u>4,443</u>
Receipts Over (Under)				
Expenditures and Transfers	(4,254)	(2,956)		
Unencumbered Cash, Beginning	<u>12,287</u>	<u>8,033</u>		
Unencumbered Cash, Ending	<u>8,033</u>	<u>5,077</u>		

Anderson County, Kansas
Bond and Interest 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	\$ 114,978	235,264	233,587	1,677
Motor Vehicle Tax	21,119	11,017	9,970	1,047
Recreational Vehicle Tax	444	227	189	38
Delinquent Tax	3,748	4,531	1,722	2,809
16/20 M Truck Tax	1,696	1,360	613	747
Commercial Vehicle Fees	1,544	740	860	(120)
In Lieu of Tax			149	(149)
Watercraft Tax	167	89	76	13
Total Taxes	<u>143,696</u>	<u>253,228</u>	<u>247,166</u>	<u>6,062</u>
Use of Money and Property				
Interest on Investments	584	1,297		1,297
Transfers				
Operating Transfers In	2,716			
Total Cash Receipts	<u>146,996</u>	<u>254,525</u>	<u>247,166</u>	<u>7,359</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	195,000	205,000	205,000	
Interest	48,425	44,525	44,525	
Commission & Postage			50	50
Cash Basis Reserve			20,000	20,000
Total Expenditures and Transfers	<u>243,425</u>	<u>249,525</u>	<u>269,575</u>	<u>20,050</u>
Receipts Over (Under)				
Expenditures and Transfers	(96,429)	5,000		
Unencumbered Cash, Beginning	<u>124,801</u>	<u>28,372</u>		
Unencumbered Cash, Ending	<u>28,372</u>	<u>33,372</u>		

Anderson County, Kansas
Hospital Bond and Interest 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	\$ 441,050	536,879	533,012	3,867
Motor Vehicle Tax	43,081	40,977	38,231	2,746
Recreational Vehicle Tax	908	855	726	129
Delinquent Tax	6,177	9,928	6,718	3,210
16/20 M Truck Tax	2,704	2,795	2,351	444
Commercial Vehicle Fees	3,178	2,835	3,298	(463)
In Lieu of Tax			573	(573)
Watercraft Tax	345	341	291	50
Total Taxes	<u>497,443</u>	<u>594,610</u>	<u>585,200</u>	<u>9,410</u>
Intergovernmental				
Contracts with Other Governments	<u>1,023,999</u>	<u>1,024,000</u>	<u>1,024,000</u>	
Use of Money and Property				
Interest on Investments	<u>1,763</u>	<u>5,240</u>	<u>200</u>	<u>5,040</u>
Transfers				
Operating Transfers In		<u>5,721</u>		<u>5,721</u>
Total Cash Receipts	<u>1,523,205</u>	<u>1,629,571</u>	<u>1,609,400</u>	<u>20,171</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	550,000	740,000	550,000	(190,000)
Interest	1,079,831	840,029	1,067,457	227,428
Commission & Postage			100	100
Cash Basis Reserve			<u>250,000</u>	<u>250,000</u>
Total Expenditures and Transfers	<u>1,629,831</u>	<u>1,580,029</u>	<u>1,867,557</u>	<u>287,528</u>
Receipts Over (Under)				
Expenditures and Transfers	(106,626)	49,542		
Unencumbered Cash, Beginning	<u>361,950</u>	<u>255,324</u>		
Unencumbered Cash, Ending	<u>255,324</u>	<u>304,866</u>		

Anderson County, Kansas
Welda Sewer Bond and Interest 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				
Transfers				
Operating Transfers In	\$ 19,534	19,303	21,000	(1,697)
Total Cash Receipts	<u>19,534</u>	<u>19,303</u>	<u>21,000</u>	<u>(1,697)</u>
Expenditures and Transfers				
Debt Service				
Rural Development Loan				
Principal and Interest	19,534	19,303	19,304	1
Cash Basis Reserve			3,112	3,112
Total Expenditures and Transfers	<u>19,534</u>	<u>19,303</u>	<u>22,416</u>	<u>3,113</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>205</u>	<u>205</u>		
Unencumbered Cash, Ending	<u>205</u>	<u>205</u>		

Anderson County, Kansas
Law Enforcement Center Bond Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 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	\$ 175,035	173,943
Total Cash Receipts	<u>175,035</u>	<u>173,943</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	175,035	173,943
Unencumbered Cash, Beginning	<u>66,479</u>	<u>241,514</u>
Unencumbered Cash, Ending	<u><u>241,514</u></u>	<u><u>415,457</u></u>

Anderson 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				
Licenses, Fees, and Permits				
Service Fees	\$ 216,612	179,095	190,000	(10,905)
Total Cash Receipts	<u>216,612</u>	<u>179,095</u>	<u>190,000</u>	<u>(10,905)</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Contractual Services	113,467	129,216	115,000	(14,216)
Commodities	19,438	26,199	35,000	8,801
Capital Outlay	14,588	17,266	51,000	33,734
Total Expenditures and Transfers	<u>147,493</u>	<u>172,681</u>	<u>201,000</u>	<u>28,319</u>
Receipts Over (Under)				
Expenditures and Transfers	69,119	6,414		
Unencumbered Cash, Beginning	<u>399,094</u>	<u>468,213</u>		
Unencumbered Cash, Ending	<u>468,213</u>	<u>474,627</u>		

Anderson 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)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$ 1,225	1,400
Licenses, Fees, and Permits		
Officer Fees	321,422	270,575
Total Cash Receipts	<u>322,647</u>	<u>271,975</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	192,320	182,797
Contractual Services	1,157	1,002
Commodities	1,053	2,968
Capital Outlay	998	1,397
Operating Transfers Out	156,498	127,118
Reimbursed Expense		(11)
Total Expenditures and Transfers	<u>352,026</u>	<u>315,271</u>
Receipts Over (Under)		
Expenditures and Transfers	(29,379)	(43,296)
Unencumbered Cash, Beginning	<u>156,498</u>	<u>127,119</u>
Unencumbered Cash, Ending	<u><u>127,119</u></u>	<u><u>83,823</u></u>

Anderson 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	\$ 1,642	1,352
Total Cash Receipts	<u>1,642</u>	<u>1,352</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	821	676
Total Expenditures and Transfers	<u>821</u>	<u>676</u>
Receipts Over (Under)		
Expenditures and Transfers	821	676
Unencumbered Cash, Beginning	5,280	6,101
Unencumbered Cash, Ending	<u>6,101</u>	<u>6,777</u>

Anderson 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	\$ 984	210
Licenses, Fees, and Permits		
Officer Fees	130	748
Miscellaneous		
Sale of Confiscations	500	910
Total Cash Receipts	<u>1,614</u>	<u>1,868</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		36
Commodities	830	708
Capital Outlay		1,110
Reimbursed Expense		(600)
Total Expenditures and Transfers	<u>830</u>	<u>1,254</u>
Receipts Over (Under)		
Expenditures and Transfers	784	614
Unencumbered Cash, Beginning	<u>6,272</u>	<u>7,056</u>
Unencumbered Cash, Ending	<u><u>7,056</u></u>	<u><u>7,670</u></u>

Anderson County, Kansas
Special Sex Offender Fee 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		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,180	3,110
Total Cash Receipts	<u>3,180</u>	<u>3,110</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	915	525
Commodities	181	
Capital Outlay	<u>1,444</u>	<u>2,760</u>
Total Expenditures and Transfers	<u>2,540</u>	<u>3,285</u>
Receipts Over (Under)		
Expenditures and Transfers	640	(175)
Unencumbered Cash, Beginning	<u>4,221</u>	<u>4,861</u>
Unencumbered Cash, Ending	<u><u>4,861</u></u>	<u><u>4,686</u></u>

Anderson County, Kansas
Inmate Commissary 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		
Other	\$ 45,251	40,358
Total Cash Receipts	<u>45,251</u>	<u>40,358</u>
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services	5,055	15,102
Commodities	41,708	37,950
Capital Outlay	915	812
Total Expenditures and Transfers	<u>47,678</u>	<u>53,864</u>
Receipts Over (Under)		
Expenditures and Transfers	(2,427)	(13,506)
Unencumbered Cash, Beginning	<u>11,904</u>	<u>9,477</u>
Unencumbered Cash, Ending	<u><u>9,477</u></u>	(<u><u>4,029</u></u>)

Anderson 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	\$ 9,706	8,313
Use of Money and Property		
Interest on Investments	188	158
Total Cash Receipts	<u>9,894</u>	<u>8,471</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	1,903	1,865
Commodities	396	545
Capital Outlay	<u>5,693</u>	<u>702</u>
Total Expenditures and Transfers	<u>7,992</u>	<u>3,112</u>
Receipts Over (Under)		
Expenditures and Transfers	1,902	5,359
Unencumbered Cash, Beginning	<u>45,624</u>	<u>47,526</u>
Unencumbered Cash, Ending	<u><u>47,526</u></u>	<u><u>52,885</u></u>

Anderson 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	\$ 2,429	2,079
Use of Money and Property		
Interest on Investments	22	27
Total Cash Receipts	<u>2,451</u>	<u>2,106</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	2,451	2,106
Unencumbered Cash, Beginning	<u>5,080</u>	<u>7,531</u>
Unencumbered Cash, Ending	<u><u>7,531</u></u>	<u><u>9,637</u></u>

Anderson 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	\$ 2,429	2,079
Use of Money and Property		
Interest on Investments	22	27
Total Cash Receipts	<u>2,451</u>	<u>2,106</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	2,451	2,106
Unencumbered Cash, Beginning	<u>5,080</u>	<u>7,531</u>
Unencumbered Cash, Ending	<u><u>7,531</u></u>	<u><u>9,637</u></u>

Anderson County, Kansas
Special Prosecutor's 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>684</u>	<u>684</u>
Unencumbered Cash, Ending	<u><u>684</u></u>	<u><u>684</u></u>

Anderson County, Kansas
Prosecuting Attorney Check Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 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	\$ 70	20
Total Cash Receipts	<u>70</u>	<u>20</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	70	20
Unencumbered Cash, Beginning	<u>332</u>	<u>402</u>
Unencumbered Cash, Ending	<u><u>402</u></u>	<u><u>422</u></u>

Anderson County, Kansas
D.A.R.E. 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		
Miscellaneous		
Donations	\$ 2,091	2,197
Other	<u>75</u>	<u>50</u>
Total Cash Receipts	<u>2,166</u>	<u>2,247</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	146	151
Commodities	<u>1,463</u>	<u>1,633</u>
Total Expenditures and Transfers	<u>1,609</u>	<u>1,784</u>
Receipts Over (Under)		
Expenditures and Transfers	557	463
Unencumbered Cash, Beginning	<u>1,735</u>	<u>2,292</u>
Unencumbered Cash, Ending	<u><u>2,292</u></u>	<u><u>2,755</u></u>

Anderson County, Kansas
CDBG - Fire 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 59,556	
Transfers		
Operating Transfers In		10,113
Total Cash Receipts	<u>59,556</u>	<u>10,113</u>
Expenditures and Transfers		
Public Safety		
Fire Protection		
Contractual Services	7,000	8,226
Capital Outlay		5,000
Reimbursed Expense		(3,113)
Total Fire Protection	<u>7,000</u>	<u>10,113</u>
Transfers		
Operating Transfers Out	<u>1,000</u>	
Total Expenditures and Transfers	<u>8,000</u>	<u>10,113</u>
Receipts Over (Under)		
Expenditures and Transfers	51,556	
Unencumbered Cash, Beginning	(51,556)	
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

Anderson 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 20,000	14,870
Total Cash Receipts	<u>20,000</u>	<u>14,870</u>
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	14,145	15,504
Contractual Services	2,298	1,932
Reimbursed Expense	(1,609)	
Total Expenditures and Transfers	<u>14,834</u>	<u>17,436</u>
Receipts Over (Under)		
Expenditures and Transfers	5,166	(2,566)
Unencumbered Cash, Beginning	<u>14,950</u>	<u>20,116</u>
Unencumbered Cash, Ending	<u><u>20,116</u></u>	<u><u>17,550</u></u>

Anderson County, Kansas
Sheriff Bulletproof Vest 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		
Intergovernmental		
Federal Financial Assistance	\$	3,149
Total Cash Receipts		<u>3,149</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		3,149
Unencumbered Cash, Beginning	<u>1,486</u>	<u>1,486</u>
Unencumbered Cash, Ending	<u><u>1,486</u></u>	<u><u>4,635</u></u>

Anderson 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	\$ 23,800	23,135
Total Cash Receipts	<u>23,800</u>	<u>23,135</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	12,854	28,033
Commodities		155
Capital Outlay	2,099	12,574
Reimbursed Expense	(595)	
Total Expenditures and Transfers	<u>14,358</u>	<u>40,762</u>
Receipts Over (Under)		
Expenditures and Transfers	9,442	(17,627)
Unencumbered Cash, Beginning	<u>60,690</u>	<u>70,132</u>
Unencumbered Cash, Ending	<u><u>70,132</u></u>	<u><u>52,505</u></u>

Anderson County, Kansas
Bond Refinancing Expense 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		
Bond Proceeds	\$	5,721
Total Cash Receipts		<u>5,721</u>
Expenditures and Transfers		
Transfers		
Operating Transfers Out	<u>2,716</u>	<u>5,721</u>
Total Expenditures and Transfers	<u>2,716</u>	<u>5,721</u>
Receipts Over (Under)		
Expenditures and Transfers	(2,716)	
Unencumbered Cash, Beginning	<u>2,716</u>	
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

Anderson County, Kansas
Veteran's Memorial 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	\$ 150,000	
Total Cash Receipts	<u>150,000</u>	
Expenditures and Transfers		
Culture and Recreation		
Contractual Services	<u>25</u>	
Total Expenditures and Transfers	<u>25</u>	
Receipts Over (Under)		
Expenditures and Transfers	149,975	
Unencumbered Cash, Beginning	<u>233,535</u>	<u>383,510</u>
Unencumbered Cash, Ending	<u><u>383,510</u></u>	<u><u>383,510</u></u>

Anderson County, Kansas
Ethanol Plant Tax Refund Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 768,772	685,579
Total Cash Receipts	<u>768,772</u>	<u>685,579</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	768,772	685,579
Unencumbered Cash, Beginning		768,772
Unencumbered Cash, Ending	<u>768,772</u>	<u>1,454,351</u>

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Anderson 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:				
Kincaid - General	\$	36,159	36,159	
Westphalia - General		16,145	16,145	
Westphalia - Special Weed		450	450	
Westphalia - Bond and Interest		143	143	
Westphalia - Sewer Special Assessment		2,564	2,564	
Garnett - General		332,882	332,882	
Garnett - Library		199,883	199,883	
Garnett - Airport		83,666	83,666	
Garnett - Parks		18,115	18,115	
Garnett - Recreation		12,642	12,642	
Garnett - Employee Benefits		25,017	25,017	
Garnett - Law Enforcement		343,733	343,733	
Garnett - Bond and Interest		89,338	89,338	
Garnett - Special Street		25,088	25,088	
Garnett - Weed Cutting		2,875	2,875	
Colony - General		51,525	51,525	
Colony - Library		5,055	5,055	
Colony - Employee Benefits		364	364	
Greeley - General		63,590	63,590	
Subtotal Cities		<u>1,309,234</u>	<u>1,309,234</u>	
Townships:				
Walker - General		1,992	1,992	
Washington - General		3,207	3,207	
Welda - General		17,900	17,900	
Westphalia - General		11,254	11,254	
Jackson - General		1,439	1,439	
Lincoln - General		3,308	3,308	
Lone Elm - General		8,751	8,751	
Monroe - General		2,997	2,997	
Putnam - General		2,454	2,454	
Reeder - General		4,532	4,532	
Rich - General		7,400	7,400	
Rich - Library		10,515	10,515	
Subtotal Townships		<u>75,749</u>	<u>75,749</u>	
Schools:				
USD #365 - General		1,392,868	1,392,868	
USD #365 - Capital Outlay		585,659	585,659	
USD #365 - Bond and Interest		623,096	623,096	
USD #365 - Supplemental General		1,617,267	1,617,267	
USD #479 - General		333,953	333,953	
USD #479 - Supplemental General		316,138	316,138	
USD #287 - General		4,324	4,324	
USD #287 - Capital Outlay		1,963	1,963	
USD #287 - Recreation		687	687	
USD #287 - Supplemental General		5,115	5,115	
Subtotal Schools		<u>4,881,070</u>	<u>4,881,070</u>	

Anderson 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>
Cemeteries:				
Richmond	\$	775	775	
Colony-Ozark		16,080	16,080	
Glenloch		2,889	2,889	
Mont Ida		2,251	2,251	
Kincaid		8,036	8,036	
Springfield		6,723	6,723	
Greeley-Walker		4,388	4,388	
Subtotal Cemeteries		<u>41,142</u>	<u>41,142</u>	
Watershed Districts:				
Deer Creek Watershed		15,707	15,707	
Jt. Pottowatomie Watershed		134,874	134,874	
Subtotal Watershed Districts		<u>150,581</u>	<u>150,581</u>	
Regional Library:				
SEK Library General		109,088	109,088	
SEK Library Employee Benefits		6,312	6,312	
Subtotal Regional Library		<u>115,400</u>	<u>115,400</u>	
Total Subdivisions		<u>6,573,176</u>	<u>6,573,176</u>	
State Funds:				
State Educational Building		94,134	94,134	
State Institutional Building		47,067	47,067	
State MVT	2,550	14,126	14,037	2,639
Total State Funds	<u>2,550</u>	<u>155,327</u>	<u>155,238</u>	<u>2,639</u>
Other Agency Funds:				
Payroll Clearing		4,765,995	4,766,084	(89)
Motor Vehicle Licenses	2,968	8,191,087	7,532,227	661,828
Driver License Fees		37,086	37,086	
Game Licenses	643	14,184	14,137	690
Cereal Malt Beverage Licenses		25	25	
Heritage Trust		4,157	4,157	
Stray Animal	399			399
Clerk of Court Release	36	1,908	1,944	
Cash Bond Deposits		5,423	5,423	
Sales Tax		2,446,288	2,215,601	230,687
State VIN Fees	18,311	13,480	17,381	14,410
Frontier Extension District #11		154,156	154,156	
Treasurer's Holding Account	24,212	74,781	66,551	32,442
Total Other Agency Funds	<u>46,569</u>	<u>15,708,570</u>	<u>14,814,772</u>	<u>940,367</u>
Distributable Funds:				
Current Tax	8,917,755	15,312,241	15,309,705	8,920,291
Delinquent Tax	143,992	289,076	348,895	84,173
Motor Vehicle Tax	38,833	1,246,408	1,247,664	37,577
Recreational Vehicle Tax	414	25,675	25,382	707
Local Alcoholic Liquor		9,250	9,250	
Commercial Motor Vehicle Fees	33	83,722	83,697	58
Neighborhood Revitalization		76,075	76,075	
Watercraft Tax	6,376	9,567	11,162	4,781
Total Distributable Funds	<u>9,107,403</u>	<u>17,052,014</u>	<u>17,111,830</u>	<u>9,047,587</u>
Total Agency Funds	<u>9,156,522</u>	<u>39,489,087</u>	<u>38,655,016</u>	<u>9,990,593</u>