

COUNTY OF ALLEN, KANSAS

Financial Statements  
and  
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2017

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

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## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Allen County, Kansas

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

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

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

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

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

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

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

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

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

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

*Opinion on Regulatory Basis of Accounting*

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

*Report on Supplementary Information*

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

*Prior Year Comparative Analysis*

The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated June 11, 2018. The 2016 basic financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration. Such 2016 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Restricted Use*

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

Respectfully Submitted,

*Rodney M. Burns, CPA, LLC*

June 11, 2018

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

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 3,992,604	6,478,178	6,242,428	4,228,354	427,901	4,656,255
Special Purpose:						
Ambulance	275,812	362,569	613,942	24,439	61,420	85,859
Airport	179,909	406,928	402,201	184,636	1,256	185,892
Appraiser's Cost	110,232	330,342	328,824	111,750	6,736	118,486
Ambulance Rescue Vehicle	5,455		5,455			
Conservation District	510	30,101	30,000	611		611
Direct Election	85,163	120,352	155,797	49,718	829	50,547
Health	1,590	100,458	100,000	2,048		2,048
Historical Society	725	36,959	37,000	684		684
Mental Health	2,252	120,773	120,500	2,525		2,525
Hospital Sales Tax		462,472	462,472			
Intellectual Disabilities	1,251	65,147	65,000	1,398		1,398
Noxious Weed	59,286	71,958	88,696	42,548	2,782	45,330
Road and Bridge	566,177	2,885,028	2,602,476	848,729	58,185	906,914
Rural Fire District No. 2	1	157,390	157,391			
Rural Fire District No. 3		31,306	31,306			
Rural Fire District No. 4		79,987	79,660	327		327
Service Program for the Elderly	210,323	168,994	161,230	218,087	3,084	221,171
Special Alcohol Program	22,380	11,814	10,000	24,194		24,194
Special Bridge	742,394	1,053,479	443,057	1,352,816	1,806	1,354,622
Special Liability	143,343	17,504	36,918	123,929		123,929
Special Park and Recreation	483	1,090	1,000	573		573
Special Equipment Reserve	58,008		5,000	53,008		53,008
Special Machinery	526,435	223,260		749,695		749,695
Sewer District No 1	105,804	17,039	4,704	118,139		118,139
Sewer District No 2	28,634	14,376	1,867	41,143	72	41,215
Emergency Telephone Service	70,503	81,933	59,777	92,659		92,659
Business:						
Solid Waste	2,363,342	1,662,305	1,268,724	2,756,923	26,011	2,782,934
Trusts:						
Special Auto	2,064	105,177	86,970	20,271	553	20,824
Prosecuting Attorney Training	12,502	2,598	1,341	13,759		13,759
Special Law Enforcement Trust	14,640	13,675	17,582	10,733		10,733
Register of Deeds Technology	45,482	21,691	34,856	32,317	355	32,672
Sheriff VIN Fees	11,865	15,920	15,340	12,445		12,445
C.E.R.T. Donations	237			237		237
Drug Court	12,155	3,500	15,552	103	15,265	15,368
Sheriff Special Forfeiture Trust	403	9,723	5,000	5,126		5,126
County Clerk Technology	6,128	2,798		8,926		8,926
County Treasurer Technology	6,128	2,798	4,590	4,336		4,336

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

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

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Prosecuting Attorney Trust	1,413	1,126		2,539		2,539
Prosecuting Attorney Check Fees	10,748	485		11,233		11,233
Lee Murren Trust	8,250			8,250		8,250
LaHarpe Senior Center Trust	3,434			3,434		3,434
Iola Senior Center Trust	5,495	210		5,705		5,705
Moran Senior Center Trust	5			5		5
Shelter Grants		24,231	24,231			
Employee Benefit Trust	737,326	791,805	630,567	898,564		898,564
Diversions Fees	45,831	33,550	4,003	75,378	95	75,473
Hazardous Material Grant	5,464			5,464		5,464
Landfill Closure Trust	1,110,228	23,156	2,937	1,130,447		1,130,447
911 Education Donation		4,000		4,000		4,000
Total Primary Government (1)	<u>11,592,414</u>	<u>16,048,185</u>	<u>14,358,394</u>	<u>13,282,205</u>	<u>606,350</u>	<u>13,888,555</u>
Composition of Cash:						
Cash and Cash Items on Hand						3,661
Certificates of Deposit						2,045,713
Demand Deposits						25,123,995
Invested in U.S. Treasury Notes						97,934
Less: Agency Funds						( 13,382,745)
Adjustment for Rounding						( 3)
Total Primary Government (1)						<u>13,888,555</u>

(1) Excluding Agency Funds



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

**Note 1**      **Summary of Significant Accounting Policies**

**A.**      **Reporting Entity**

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

**B.**      **Basis of Presentation**

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

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

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

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

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

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

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

**C.**      **Basis of Accounting**

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

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

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

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

**D. Budgets**

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2017, the County amended the budget of the Ambulance Fund from its original adopted amount of \$498,945 to \$637,480.

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

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

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

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

Ambulance Rescue Vehicle Reserve Fund  
Special Equipment Reserve Fund  
Special Machinery Fund

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

**E. Assets, Liabilities, and Fund Equity**

Cash

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

Property Taxes and Other Receivables

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

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

Deposits and Investments

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

<u>Investment Type</u>	<u>Book Value</u>	<u>Fair Value</u>	<u>Rating</u>
U.S. Treasury Notes	\$ 97,934	97,934	S&P AA+

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.

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

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

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

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

At December 31, 2017, the carrying amount of the County's deposits was \$27,169,708 and the bank balance was \$27,513,763. Of the bank balance, \$2,133,040 was secured by federal depository insurance, and the remaining \$25,380,723 was collateralized securities held by the pledging financial institution's agents in the County's name.

At December 31, 2017, the County also had invested \$97,934 of Landfill Closure Trust funds in 10-Year U.S. Treasury Notes. These Treasury Notes had a fair market value of \$97,934.

Inventories and Prepaid Expenses

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

Long-Term Debt

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

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

**F. Revenues and Expenditures**

Property Tax Revenue Recognition

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

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

Reimbursed Expenses

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

Vacation and Sick Pay

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

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

Interfund Transactions

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

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

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

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

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

No violations.

**Note 3      Detail Notes on All Funds and Account Groups**

**A.          Assets:**

General Fixed Assets

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

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

**B.          Liabilities:**

*Defined Benefit Pension Plan*

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

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 9.18% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$585,227 for KPERS for the year ended December 31, 2017.

*Net Pension Liability.* At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,030,980. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

#### General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Allen County assessed valuation at November 1, 2017 was \$141,357,942. The County had no outstanding bonded debt as of December 31, 2017. The resulting legal debt margin was \$4,240,738.

#### Changes in Outstanding Debt

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

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>Capital Lease Obligations:</u>									
Jail Building Refinance	2.00-3.125%	12/10/13	\$ 1,720,000	02/01/23	1,350,000		180,000	1,170,000	35,619
Hospital Facility (1)	1.10-5.15%	12/01/11	25,000,000	12/14/17	22,660,000		22,660,000	0	979,477
Hospital Working Capital (1)	3.75-4.50%	05/30/13	5,000,000	12/14/17	5,000,000		5,000,000	0	221,250
Hospital Facility Refinance	1.10-5.15%	12/01/11	25,000,000	12/01/36	0	27,300,000		27,300,000	
Total Contractual Indebtedness					29,010,000	27,300,000	27,840,000	28,470,000	1,236,346

(1) These two leases were refinanced on December 14, 2017 – see note below

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

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

<u>Capital Lease Obligations</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Principal	\$ 1,565,000	1,535,000	1,575,000	1,615,000	1,570,000
Interest	1,116,458	1,152,217	1,128,928	1,092,070	1,061,258
Total	<u>2,681,458</u>	<u>2,687,217</u>	<u>2,703,928</u>	<u>2,707,070</u>	<u>2,631,258</u>

  

<u>Capital Lease Obligations (continued)</u>	<u>2023-2027</u>	<u>2028-2032</u>	<u>2033-2036</u>	<u>Total</u>
Principal	7,940,000	6,530,000	6,140,000	28,470,000
Interest	3,553,057	11,782,787	501,400	21,388,175
Total	<u>11,493,057</u>	<u>18,312,787</u>	<u>6,641,400</u>	<u>49,858,175</u>

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

**C. Operating Transfers:**

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 4,976
General Fund	Ambulance Fund	350
Road and Bridge Fund	Special Machinery Fund	208,250

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

**Federally Assisted Programs - Compliance Audits**

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

**Risk Management**

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

**Pending Litigation**

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



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

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

The County currently operates a municipal solid waste landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Engineering estimates of post closure costs over this thirty year period are in the amount of \$4,032,865 and estimated cost for providing the cover of the landfill is \$3,163,284 for a total closure and postclosure cost of \$7,196,149. Engineering estimates place the total capacity of the landfill at 6,573,500 cubic yards, and previously used capacity is estimated at 1,448,139 cubic yards (22.03%). The total capacity only includes the area currently permitted to receive waste. The remaining 5,125,361 cubic yards (77.97%) of unused capacity has an estimated useful life of 47 years. These amounts are based on engineering estimates of what it would cost to perform all closure and postclosure care in 2017. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County prepares its financial statements on a statutory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the County had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of \$1,585,312 would have been recognized based on 22.03% of the estimated capacity of the landfill used to date. The current cost of closure and postclosure remaining to be recognized would have been \$5,610,837.

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

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, however, they have levied a special countywide sales tax, approved by the voters of the County, to help provide funding sources for the landfill operation. The County is also receiving tipping fees from other counties in the surrounding area, which are disposing of their solid waste in the Allen County landfill. The County has established a trust fund to accumulate cash for the purpose of financing the closure and post closure costs of the municipal solid waste landfill. As of December 31, 2017, the trust fund has a balance of \$1,130,447. The solid waste fund unencumbered cash balance as of December 31, 2017 was \$2,756,923.

**Note 6**      **Public Building Commission**

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

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

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

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

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

Schedule 1

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 8,536,844	404	8,537,248	6,242,428	2,294,820
Special Purpose:					
Ambulance	637,480		637,480	613,942	23,538
Airport	496,449		496,449	402,201	94,248
Appraiser's Cost	372,745		372,745	328,824	43,921
Conservation District	30,000		30,000	30,000	
Direct Election	168,123		168,123	155,797	12,326
Health	100,000		100,000	100,000	
Historical Society	37,000		37,000	37,000	
Mental Health	120,500		120,500	120,500	
Hospital Sales Tax	575,000		575,000	462,472	112,528
Intellectual Disabilities	65,000		65,000	65,000	
Noxious Weed	114,730		114,730	88,696	26,034
Road and Bridge	3,103,219		3,103,219	2,602,476	500,743
Rural Fire District No. 2	160,675		160,675	157,391	3,284
Rural Fire District No. 3	32,175		32,175	31,306	869
Rural Fire District No. 4	79,660		79,660	79,660	
Service Program for the Elderly	286,838		286,838	161,230	125,608
Special Alcohol Program	34,456		34,456	10,000	24,456
Special Bridge	934,678		934,678	443,057	491,621
Special Liability	150,000		150,000	36,918	113,082
Special Park and Recreation	4,626		4,626	1,000	3,626
Sewer District No 1	111,575		111,575	4,704	106,871
Sewer District No 2	28,290		28,290	1,867	26,423
Emergency Telephone Service	77,731		77,731	59,777	17,954
Business:					
Solid Waste	2,676,300		2,676,300	1,268,724	1,407,576
Totals	<u>18,934,094</u>	<u>404</u>	<u>18,934,498</u>	<u>13,504,970</u>	<u>5,429,528</u>

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

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)	
Cash Receipts					
Taxes					
Ad Valorem Tax	\$ 6,089,930	4,516,515	4,500,936	15,579	
Motor Vehicle Tax	520,548	564,341	544,081	20,260	
Recreational Vehicle Tax	6,285	8,245	6,293	1,952	
Delinquent Tax	69,854	63,666	60,920	2,746	
16/20 M Truck Tax	18,567	17,968	19,829	( 1,861)	
Countywide Sales Tax	497,487	499,758	500,000	( 242)	
Commercial Vehicle Fees	27,084	35,597	27,663	7,934	
In Lieu of Tax	7,084	5,851	7,811	( 1,960)	
Mineral Production Tax	670	1,207	4,000	( 2,793)	
Watercraft Tax			1,506	( 1,506)	
Interest on Tax	52,526	61,873	50,000	11,873	
Total Taxes	<u>7,290,035</u>	<u>5,775,021</u>	<u>5,723,039</u>	<u>51,982</u>	
Intergovernmental					
State Grant		404		404	
Local Alcoholic Liquor Tax	4,015	1,089	1,098	( 9)	
Total Intergovernmental	<u>4,015</u>	<u>1,493</u>	<u>1,098</u>	<u>395</u>	
Licenses, Fees, and Permits					
Mortgage Registration	41,653	23,400	35,000	( 11,600)	
Officer Fees	84,830	94,723	60,000	34,723	
Total Licenses, Fees, and Permits	<u>126,483</u>	<u>118,123</u>	<u>95,000</u>	<u>23,123</u>	
Use of Money and Property					
Interest on Investments	45,544	139,960	10,000	129,960	
Rent	7,100	9,280	4,000	5,280	
Prisoner Board	140,303	242,135	115,000	127,135	
Total Use of Money and Property	<u>192,947</u>	<u>391,375</u>	<u>129,000</u>	<u>262,375</u>	
Transfers					
Operating Transfers In	10,450	4,976	5,000	( 24)	
Miscellaneous					
Donations		170,000		170,000	
Oil and Gas Valuation Depletion Fund	67,310				
Other	49,918	17,190		17,190	
Total Miscellaneous	<u>117,228</u>	<u>187,190</u>		<u>187,190</u>	
Total Cash Receipts	<u>7,741,158</u>	<u>6,478,178</u>	<u>5,953,137</u>	<u>525,041</u>	
Expenditures and Transfers					
General Government					
County Commission					
Personal Services	88,291	91,908	63,000	( 28,908)	
Contractual Services	14,847	5,822	19,275	13,453	
Commodities	474	507	250	( 257)	
Capital Outlay	911		27,500	27,500	
Employee Benefits	45,854	45,146	42,075	( 3,071)	
Total County Commission	<u>150,377</u>	<u>143,383</u>	<u>152,100</u>	<u>8,717</u>	
County Clerk					
Personal Services	99,802	108,807	106,880	( 1,927)	
Contractual Services	7,118	8,984	7,210	( 1,774)	
Commodities	1,664	2,436	1,500	( 936)	
Capital Outlay		1,575	1,250	( 325)	
Employee Benefits	42,303	43,456	53,134	9,678	
Reimbursed Expense		( 145)		145	
Total County Clerk	<u>150,887</u>	<u>165,113</u>	<u>169,974</u>	<u>4,861</u>	

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

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Treasurer				
Personal Services	\$ 117,024	136,851	127,500	( 9,351)
Contractual Services	19,104	19,850	23,401	3,551
Commodities	2,167	4,008	5,350	1,342
Capital Outlay	102	1,001	1,000	( 1)
Employee Benefits	49,330	52,665	53,222	557
Reimbursed Expense	( 307)			
Total County Treasurer	<u>187,420</u>	<u>214,375</u>	<u>210,473</u>	<u>( 3,902)</u>
County Attorney				
Personal Services	189,826	222,990	237,316	14,326
Contractual Services	38,415	52,775	43,000	( 9,775)
Commodities	4,921	3,720	6,000	2,280
Capital Outlay	290	3,545	2,000	( 1,545)
Employee Benefits	51,343	74,744	90,203	15,459
Reimbursed Expense	( 1,500)	( 3,128)		3,128
Total County Attorney	<u>283,295</u>	<u>354,646</u>	<u>378,519</u>	<u>23,873</u>
Register of Deeds				
Personal Services	82,081	85,294	86,528	1,234
Contractual Services	2,689	2,634	3,477	843
Commodities	1,142	351	92	( 259)
Capital Outlay	236	216	1,000	784
Employee Benefits	34,240	32,270	35,619	3,349
Total Register of Deeds	<u>120,388</u>	<u>120,765</u>	<u>126,716</u>	<u>5,951</u>
Indigent Defense				
Contractual Services	316,238	403,669	290,000	( 113,669)
Reimbursed Expense	( 41,636)	( 33,021)		33,021
Total Indigent Defense	<u>274,602</u>	<u>370,648</u>	<u>290,000</u>	<u>( 80,648)</u>
31st Judicial District				
Contractual Services	37,689	36,627	12,384	( 24,243)
Reimbursed Expense	( 27,835)	( 23,895)		23,895
Total 31st Judicial District	<u>9,854</u>	<u>12,732</u>	<u>12,384</u>	<u>( 348)</u>
Unified Court				
Contractual Services	46,128	46,123	56,724	10,601
Commodities	11,986	8,686	12,000	3,314
Capital Outlay	18,334	8,971	10,350	1,379
Reimbursed Expense	( 8,212)	( 6,814)		6,814
Total Unified Court	<u>68,236</u>	<u>56,966</u>	<u>79,074</u>	<u>22,108</u>
Courthouse General				
Personal Services	71,500	72,950	77,000	4,050
Contractual Services	298,684	334,154	485,500	151,346
Commodities	44,683	72,279	57,200	( 15,079)
Capital Outlay	86,914	426,031	225,000	( 201,031)
Employee Benefits	42,708	46,591	74,783	28,192
Reimbursed Expense	( 1,843)	( 9,125)		9,125
Total Courthouse General	<u>542,646</u>	<u>942,880</u>	<u>919,483</u>	<u>( 23,397)</u>
GIS				
Contractual Services	7,024	8,960	6,300	( 2,660)
Capital Outlay			7,000	7,000
Total GIS	<u>7,024</u>	<u>8,960</u>	<u>13,300</u>	<u>4,340</u>
Planning Commission				
Personal Services	49,212	49,928	57,330	7,402
Contractual Services	2,185	5,211	3,850	( 1,361)
Commodities	289	289	500	211
Employee Benefits	17,636	16,236	20,647	4,411
Reimbursed Expense		( 1,263)		1,263
Total Planning Commission	<u>69,322</u>	<u>70,401</u>	<u>82,327</u>	<u>11,926</u>

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

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Other General Government				
Contractual Services	\$ 7,000	7,000	7,000	
Commodities		798	1,000	202
Total Other General Government	7,000	7,798	8,000	202
Total General Government	1,871,051	2,468,667	2,442,350	( 26,317)
Public Safety				
Sheriff				
Personal Services	521,679	609,079	512,106	( 96,973)
Contractual Services	97,357	106,574	120,350	13,776
Commodities	76,686	110,118	90,000	( 20,118)
Capital Outlay	68,607	40,825	68,500	27,675
Employee Benefits	202,405	204,876	206,507	1,631
Reimbursed Expense	( 1,706)	( 20,858)		20,858
Total Sheriff	965,028	1,050,614	997,463	( 53,151)
Jail				
Personal Services	511,270	588,411	567,676	( 20,735)
Contractual Services	89,140	90,086	18,300	( 71,786)
Commodities	190,959	237,772	106,050	( 131,722)
Capital Outlay	31,240	14,663	2,000	( 12,663)
Employee Benefits	245,086	238,243	276,813	38,570
Reimbursed Expense	( 68,964)	( 55,715)		55,715
Total Jail	998,731	1,113,460	970,839	( 142,621)
Juvenile Detention				
Contractual Services	42,463	41,799	67,668	25,869
Juvenile Services				
Contractual Services	319	238		( 238)
Reimbursed Expense	( 288)	( 50)		50
Total Juvenile Services	31	188		( 188)
Inmate Medical				
Contractual Services	27,616	107,071	43,000	( 64,071)
Commodities	82,864	9,476	42,000	32,524
Reimbursed Expense	( 5,426)	( 5,822)		5,822
Total Inmate Medical	105,054	110,725	85,000	( 25,725)
Emergency Preparedness				
Personal Services	39,852	43,093	39,469	( 3,624)
Contractual Services	24,079	23,894	31,000	7,106
Commodities	727	932	7,750	6,818
Capital Outlay	1,578	12,579	1,200	( 11,379)
Employee Benefits	16,933	16,229	16,487	258
Reimbursed Expense	( 22,519)	( 21,234)	( 22,000)	( 766)
Total Emergency Preparedness	60,650	75,493	73,906	( 1,587)
Dispatch				
Personal Services	341,452	379,568	361,524	( 18,044)
Contractual Services	33,764	85,607	107,592	21,985
Commodities	5,455	17,664	18,000	336
Capital Outlay	50,332	20,167	17,825	( 2,342)
Employee Benefits	141,671	138,879	149,114	10,235
Reimbursed Expense	( 105)	( 1,066)		1,066
Total Dispatch	572,569	640,819	654,055	13,236
Total Public Safety	2,744,526	3,033,098	2,848,931	( 184,167)
Health				
Coroner				
Contractual Services	33,514	34,919	45,000	10,081
Hospital Development				
Contractual Services	19,613			
Reimbursed Expense	( 1,298)			
Total Hospital Development	18,315			
Total Health	51,829	34,919	45,000	10,081

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

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

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Agriculture				
Agricultural Appropriations				
Contractual Services	\$ 11,000	11,000	11,000	
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	83,000	100,000		( 100,000)
Economic Development				
Other Economic Development				
Contractual Services	20,000	20,000	30,000	10,000
Economic Development Appropriations		350,000		( 350,000)
Total Other Economic Development	20,000	370,000	30,000	( 340,000)
Sanitation				
Tire Recycling Grant				
Contractual Services	807			
Capital Expenditures				
Construction				
Contractual Services	534	9,125		( 9,125)
Capital Outlay			2,938,623	2,938,623
Total Construction	534	9,125	2,938,623	2,929,498
Debt Service				
Lease Purchase Agreements				
Principal and Interest	214,169	215,619	220,940	5,321
Budget Credit			404	404
Total Expenditures and Transfers	4,996,916	6,242,428	8,537,248	2,294,820
Receipts Over (Under)				
Expenditures and Transfers	2,744,242	235,750		
Unencumbered Cash, Beginning	1,248,362	3,992,604		
Unencumbered Cash, Ending	3,992,604	4,228,354		

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

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

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 220,374	318,563	317,448	1,115
Motor Vehicle Tax	13,100	20,422	19,689	733
Recreational Vehicle Tax	158	298	228	70
Delinquent Tax	4,183	2,949	2,205	744
16/20 M Truck Tax	1,720	453	718	( 265)
Commercial Vehicle Fees	682	1,288	1,001	287
In Lieu of Tax	256	413	283	130
Watercraft Tax			55	( 55)
Total Taxes	<u>240,473</u>	<u>344,386</u>	<u>341,627</u>	<u>2,759</u>
Licenses, Fees, and Permits				
Service Fees	<u>23,923</u>	<u>17,833</u>		<u>17,833</u>
Transfers				
Operating Transfers In		350		350
Total Cash Receipts	<u>264,396</u>	<u>362,569</u>	<u>341,627</u>	<u>20,942</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	42,948	45,489	54,700	9,211
Contractual Services	302,817	348,133	59,100	( 289,033)
Commodities	296	384	900	516
Capital Outlay	215	203,459	503,735	300,276
Employee Benefits	17,438	16,629	19,045	2,416
Reimbursed Expense	( 393)	( 152)		152
Total Expenditures and Transfers	<u>363,321</u>	<u>613,942</u>	<u>637,480</u>	<u>23,538</u>
Receipts Over (Under)				
Expenditures and Transfers	( 98,925)	( 251,373)		
Unencumbered Cash, Beginning	<u>374,737</u>	<u>275,812</u>		
Unencumbered Cash, Ending	<u>275,812</u>	<u>24,439</u>		



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

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

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 14,097	164,259	163,710	549
Motor Vehicle Tax	7,248	1,307	1,260	47
Recreational Vehicle Tax	87	19	15	4
Delinquent Tax	792	539	141	398
16/20 M Truck Tax	231	250	46	204
Commercial Vehicle Fees	377	83	64	19
In Lieu of Tax	16	213	18	195
Watercraft Tax			3	( 3)
Total Taxes	<u>22,848</u>	<u>166,670</u>	<u>165,257</u>	<u>1,413</u>
Use of Money and Property				
Rent	<u>30,183</u>	<u>27,476</u>	<u>30,000</u>	<u>( 2,524)</u>
Miscellaneous				
Sale of Fuel	207,575	212,782	225,000	( 12,218)
Other			1,000	( 1,000)
Total Miscellaneous	<u>207,575</u>	<u>212,782</u>	<u>226,000</u>	<u>( 13,218)</u>
Total Cash Receipts	<u>260,606</u>	<u>406,928</u>	<u>421,257</u>	<u>( 14,329)</u>
Expenditures and Transfers				
Public Works				
Airport				
Personal Services	34,355	28,998	32,000	3,002
Contractual Services	34,119	60,126	70,104	9,978
Commodities	192,967	200,039	231,600	31,561
Capital Outlay		125,770	215,000	89,230
Employee Benefits	15,881	14,015	17,745	3,730
Reimbursed Expense	( 3,138)	( 26,747)	( 70,000)	( 43,253)
Total Expenditures and Transfers	<u>274,184</u>	<u>402,201</u>	<u>496,449</u>	<u>94,248</u>
Receipts Over (Under)				
Expenditures and Transfers	( 13,578)	4,727		
Unencumbered Cash, Beginning	<u>193,487</u>	<u>179,909</u>		
Unencumbered Cash, Ending	<u>179,909</u>	<u>184,636</u>		

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

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

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 273,181	297,841	296,841	1,000
Motor Vehicle Tax	37,173	25,317	24,408	909
Recreational Vehicle Tax	449	370	282	88
Delinquent Tax	4,779	3,548	2,733	815
16/20 M Truck Tax	1,242	1,283	890	393
Commercial Vehicle Fees	1,934	1,597	1,241	356
In Lieu of Tax	318	386	350	36
Watercraft Tax			68	( 68)
Total Cash Receipts	<u>319,076</u>	<u>330,342</u>	<u>326,813</u>	<u>3,529</u>
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	196,887	206,756	216,000	9,244
Contractual Services	36,250	43,510	58,250	14,740
Commodities	5,521	5,856	11,000	5,144
Capital Outlay	378	5,070	4,500	( 570)
Employee Benefits	<u>72,376</u>	<u>67,632</u>	<u>82,995</u>	<u>15,363</u>
Total Expenditures and Transfers	<u>311,412</u>	<u>328,824</u>	<u>372,745</u>	<u>43,921</u>
Receipts Over (Under)				
Expenditures and Transfers	7,664	1,518		
Unencumbered Cash, Beginning	<u>102,568</u>	<u>110,232</u>		
Unencumbered Cash, Ending	<u>110,232</u>	<u>111,750</u>		

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	\$ 500	
Total Cash Receipts	<u>500</u>	
Expenditures and Transfers		
Public Safety		
Ambulance Service		
Commodities		5,105
Operating Transfers Out		350
Total Expenditures and Transfers		<u>5,455</u>
Receipts Over (Under)		
Expenditures and Transfers	500	( 5,455)
Unencumbered Cash, Beginning	<u>4,955</u>	<u>5,455</u>
Unencumbered Cash, Ending	<u>5,455</u>	<u></u>

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

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

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 21,427	27,534	27,403	131
Motor Vehicle Tax	2,953	1,986	1,915	71
Recreational Vehicle Tax	36	29	22	7
Delinquent Tax	401	289	214	75
16/20 M Truck Tax	105	102	70	32
Commercial Vehicle Fees	154	125	97	28
In Lieu of Tax	25	36	27	9
Watercraft Tax			5	( 5)
Total Cash Receipts	<u>25,101</u>	<u>30,101</u>	<u>29,753</u>	<u>348</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>25,000</u>	<u>30,000</u>	<u>30,000</u>	
Total Expenditures and Transfers	<u>25,000</u>	<u>30,000</u>	<u>30,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	101	101		
Unencumbered Cash, Beginning	<u>409</u>	<u>510</u>		
Unencumbered Cash, Ending	<u>510</u>	<u>611</u>		

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

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

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 123,598	105,913	105,546	367
Motor Vehicle Tax	14,603	11,454	11,043	411
Recreational Vehicle Tax	176	167	128	39
Delinquent Tax	1,711	1,454	1,236	218
16/20 M Truck Tax	507	504	402	102
Commercial Vehicle Fees	760	723	561	162
In Lieu of Tax	144	137	159	( 22)
Watercraft Tax			31	( 31)
Total Cash Receipts	<u>141,499</u>	<u>120,352</u>	<u>119,106</u>	<u>1,246</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	58,951	57,152	61,250	4,098
Contractual Services	42,067	11,837	50,200	38,363
Commodities	9,922	4,856	4,775	( 81)
Capital Outlay		86,165	25,000	( 61,165)
Employee Benefits	22,508	20,373	26,898	6,525
Reimbursed Expense	( 4,460)	( 24,586)		24,586
Total Expenditures and Transfers	<u>128,988</u>	<u>155,797</u>	<u>168,123</u>	<u>12,326</u>
Receipts Over (Under)				
Expenditures and Transfers	12,511	( 35,445)		
Unencumbered Cash, Beginning	<u>72,652</u>	<u>85,163</u>		
Unencumbered Cash, Ending	<u>85,163</u>	<u>49,718</u>		

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

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

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 81,153	90,785	90,425	360
Motor Vehicle Tax	11,078	7,520	7,251	269
Recreational Vehicle Tax	134	110	84	26
Delinquent Tax	1,424	1,069	812	257
16/20 M Truck Tax	406	382	264	118
Commercial Vehicle Fees	576	474	369	105
In Lieu of Tax	94	118	104	14
Watercraft Tax			20	( 20)
Total Cash Receipts	<u>94,865</u>	<u>100,458</u>	<u>99,329</u>	<u>1,129</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>94,217</u>	<u>100,000</u>	<u>100,000</u>	
Total Expenditures and Transfers	<u>94,217</u>	<u>100,000</u>	<u>100,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	648	458		
Unencumbered Cash, Beginning	<u>942</u>	<u>1,590</u>		
Unencumbered Cash, Ending	<u>1,590</u>	<u>2,048</u>		

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

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

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)	
Cash Receipts					
Taxes					
Ad Valorem Tax	\$ 27,512	33,668	33,587	81	
Motor Vehicle Tax	3,790	2,550	2,458	92	
Recreational Vehicle Tax	46	37	28	9	
Delinquent Tax	509	368	275	93	
16/20 M Truck Tax	132	131	90	41	
Commercial Vehicle Fees	197	161	125	36	
In Lieu of Tax	32	44	35	9	
Watercraft Tax			7	(7)	
Total Cash Receipts	<u>32,218</u>	<u>36,959</u>	<u>36,605</u>	<u>354</u>	
Expenditures and Transfers					
Culture and Recreation					
Culture and Recreation Appropriations					
Contractual Services	<u>32,000</u>	<u>37,000</u>	<u>37,000</u>		
Total Expenditures and Transfers	<u>32,000</u>	<u>37,000</u>	<u>37,000</u>		
Receipts Over (Under)					
Expenditures and Transfers	218	(41)			
Unencumbered Cash, Beginning	<u>507</u>	<u>725</u>			
Unencumbered Cash, Ending	<u>725</u>	<u>684</u>			

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

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

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 100,643	108,778	108,362	416
Motor Vehicle Tax	13,871	9,327	8,992	335
Recreational Vehicle Tax	168	136	104	32
Delinquent Tax	1,817	1,324	1,007	317
16/20 M Truck Tax	480	479	328	151
Commercial Vehicle Fees	722	588	457	131
In Lieu of Tax	117	141	129	12
Watercraft Tax			25	( 25)
Total Cash Receipts	<u>117,818</u>	<u>120,773</u>	<u>119,404</u>	<u>1,369</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>117,000</u>	<u>120,500</u>	<u>120,500</u>	
Total Expenditures and Transfers	<u>117,000</u>	<u>120,500</u>	<u>120,500</u>	
Receipts Over (Under)				
Expenditures and Transfers	818	273		
Unencumbered Cash, Beginning	<u>1,434</u>	<u>2,252</u>		
Unencumbered Cash, Ending	<u>2,252</u>	<u>2,525</u>		



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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 453,975	462,472	575,000	( 112,528)
Total Cash Receipts	<u>453,975</u>	<u>462,472</u>	<u>575,000</u>	<u>( 112,528)</u>
Expenditures and Transfers				
Health				
Hospital Development				
Paid to Security Bank Escrow	453,975	462,472	575,000	112,528
Total Expenditures and Transfers	<u>453,975</u>	<u>462,472</u>	<u>575,000</u>	<u>112,528</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

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

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

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 55,990	58,478	58,264	214
Motor Vehicle Tax	7,661	5,189	5,003	186
Recreational Vehicle Tax	93	76	58	18
Delinquent Tax	1,010	737	560	177
16/20 M Truck Tax	277	264	182	82
Commercial Vehicle Fees	399	327	254	73
In Lieu of Tax	65	76	72	4
Watercraft Tax			14	( 14)
Total Cash Receipts	<u>65,495</u>	<u>65,147</u>	<u>64,407</u>	<u>740</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	
Total Expenditures and Transfers	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	495	147		
Unencumbered Cash, Beginning	<u>756</u>	<u>1,251</u>		
Unencumbered Cash, Ending	<u>1,251</u>	<u>1,398</u>		

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

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

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 73,961	62,975	62,728	247
Motor Vehicle Tax	14,550	6,855	6,609	246
Recreational Vehicle Tax	176	100	76	24
Delinquent Tax	1,457	1,012	740	272
16/20 M Truck Tax	252	502	241	261
Commercial Vehicle Fees	757	432	336	96
In Lieu of Tax	86	82	95	( 13)
Watercraft Tax			18	( 18)
Total Cash Receipts	<u>91,239</u>	<u>71,958</u>	<u>70,843</u>	<u>1,115</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	41,341	47,832	48,470	638
Contractual Services	6,787	9,601	10,200	599
Commodities	101,050	59,909	85,645	25,736
Capital Outlay		3,276		( 3,276)
Employee Benefits	15,874	16,474	18,242	1,768
Reimbursed Expense	( 65,280)	( 48,396)	( 47,827)	569
Total Expenditures and Transfers	<u>99,772</u>	<u>88,696</u>	<u>114,730</u>	<u>26,034</u>
Receipts Over (Under)				
Expenditures and Transfers	( 8,533)	( 16,738)		
Unencumbered Cash, Beginning	<u>67,819</u>	<u>59,286</u>		
Unencumbered Cash, Ending	<u>59,286</u>	<u>42,548</u>		

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

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

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,499,443	2,165,467	2,158,025	7,442
Motor Vehicle Tax	200,199	138,959	133,970	4,989
Recreational Vehicle Tax	2,417	2,030	1,549	481
Delinquent Tax	28,046	20,394	15,000	5,394
16/20 M Truck Tax	7,542	6,911	4,882	2,029
Commercial Vehicle Fees	10,416	8,765	6,812	1,953
In Lieu of Tax	1,744	2,805	1,923	882
Watercraft Tax			371	( 371)
Total Taxes	<u>1,749,807</u>	<u>2,345,331</u>	<u>2,322,532</u>	<u>22,799</u>
Intergovernmental				
Special City & County Highway	515,495	510,906	488,403	22,503
Equalization and Adjustment	24,375	28,791	28,000	791
Total Intergovernmental	<u>539,870</u>	<u>539,697</u>	<u>516,403</u>	<u>23,294</u>
Total Cash Receipts	<u>2,289,677</u>	<u>2,885,028</u>	<u>2,838,935</u>	<u>46,093</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	806,581	814,564	868,412	53,848
Contractual Services	148,746	148,462	344,300	195,838
Commodities	617,158	1,238,278	763,207	( 475,071)
Capital Outlay			850,000	850,000
Employee Benefits	352,534	329,152	417,300	88,148
Operating Transfers Out	250,000	208,250		( 208,250)
Reimbursed Expense	( 107,385)	( 136,230)	( 140,000)	( 3,770)
Total Expenditures and Transfers	<u>2,067,634</u>	<u>2,602,476</u>	<u>3,103,219</u>	<u>500,743</u>
Receipts Over (Under)				
Expenditures and Transfers	222,043	282,552		
Unencumbered Cash, Beginning	<u>344,134</u>	<u>566,177</u>		
Unencumbered Cash, Ending	<u>566,177</u>	<u>848,729</u>		

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

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

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 109,211	140,180	141,458	( 1,278)
Motor Vehicle Tax	19,533	14,260	13,722	538
Recreational Vehicle Tax	224	196	151	45
Delinquent Tax	1,478	965	2,300	( 1,335)
16/20 M Truck Tax	990	1,099	976	123
Commercial Vehicle Fees	1,152	690	649	41
Watercraft Tax			44	( 44)
Total Cash Receipts	<u>132,588</u>	<u>157,390</u>	<u>159,300</u>	<u>( 1,910)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>133,142</u>	<u>157,391</u>	<u>160,675</u>	<u>3,284</u>
Total Expenditures and Transfers	<u>133,142</u>	<u>157,391</u>	<u>160,675</u>	<u>3,284</u>
Receipts Over (Under)				
Expenditures and Transfers	( 554)	( 1)		
Unencumbered Cash, Beginning	<u>555</u>	<u>1</u>		
Unencumbered Cash, Ending	<u><u>1</u></u>	<u><u></u></u>		

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

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

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 27,026	27,557	28,023	( 466)
Motor Vehicle Tax	3,123	3,083	3,170	( 87)
Recreational Vehicle Tax	37	45	33	12
Delinquent Tax	279	272	500	( 228)
16/20 M Truck Tax	307	242	267	( 25)
Commercial Vehicle Fees	88	107	58	49
Watercraft Tax			9	( 9)
Total Cash Receipts	<u>30,860</u>	<u>31,306</u>	<u>32,060</u>	<u>( 754)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>30,860</u>	<u>31,306</u>	<u>32,175</u>	<u>869</u>
Total Expenditures and Transfers	<u>30,860</u>	<u>31,306</u>	<u>32,175</u>	<u>869</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>		
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>		

Allen County, Kansas  
Rural Fire District No. 4 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 41,292	77,624	77,665	( 41)
Motor Vehicle Tax	3,401	1,781	1,689	92
Recreational Vehicle Tax	72	32	21	11
Delinquent Tax	341	242	15	227
16/20 M Truck Tax	202	236	191	45
Commercial Vehicle Fees	121	72	76	( 4)
Watercraft Tax			3	( 3)
Total Cash Receipts	<u>45,429</u>	<u>79,987</u>	<u>79,660</u>	<u>327</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>45,445</u>	<u>79,660</u>	<u>79,660</u>	
Total Expenditures and Transfers	<u>45,445</u>	<u>79,660</u>	<u>79,660</u>	
Receipts Over (Under)				
Expenditures and Transfers	( 16)	327		
Unencumbered Cash, Beginning	<u>16</u>			
Unencumbered Cash, Ending	<u></u>	<u>327</u>		

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

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

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 133,830	136,043	135,509	534
Motor Vehicle Tax	13,300	12,402	11,956	446
Recreational Vehicle Tax	161	181	138	43
Delinquent Tax	1,510	1,434	1,339	95
16/20 M Truck Tax	346	459	436	23
Commercial Vehicle Fees	692	782	608	174
In Lieu of Tax	156	176	172	4
Watercraft Tax			33	( 33)
Total Taxes	<u>149,995</u>	<u>151,477</u>	<u>150,191</u>	<u>1,286</u>
Intergovernmental				
State Grant	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	
Use of Money and Property				
Rent	<u>820</u>	<u>3,073</u>	<u>800</u>	<u>2,273</u>
Miscellaneous				
Donations	8,283	9,378		9,378
Other		66		66
Total Miscellaneous	<u>8,283</u>	<u>9,444</u>		<u>9,444</u>
Total Cash Receipts	<u>164,098</u>	<u>168,994</u>	<u>155,991</u>	<u>13,003</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Personal Services	34,227	35,600	35,000	( 600)
Contractual Services	42,358	45,943	103,110	57,167
Commodities	52,214	53,646	101,050	47,404
Capital Outlay		11,983	45,000	33,017
Employee Benefits	<u>4,980</u>	<u>14,058</u>	<u>2,678</u>	( 11,380)
Total Expenditures and Transfers	<u>133,779</u>	<u>161,230</u>	<u>286,838</u>	<u>125,608</u>
Receipts Over (Under)				
Expenditures and Transfers	30,319	7,764		
Unencumbered Cash, Beginning	<u>180,004</u>	<u>210,323</u>		
Unencumbered Cash, Ending	<u>210,323</u>	<u>218,087</u>		



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

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

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 9,012	11,814	11,357	457
Total Cash Receipts	<u>9,012</u>	<u>11,814</u>	<u>11,357</u>	<u>457</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	17,500	10,000	34,456	24,456
Total Expenditures and Transfers	<u>17,500</u>	<u>10,000</u>	<u>34,456</u>	<u>24,456</u>
Receipts Over (Under)				
Expenditures and Transfers	( 8,488)	1,814		
Unencumbered Cash, Beginning	<u>30,868</u>	<u>22,380</u>		
Unencumbered Cash, Ending	<u>22,380</u>	<u>24,194</u>		

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

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 374,810	647,489	645,294	2,195
Motor Vehicle Tax	41,082	34,733	33,487	1,246
Recreational Vehicle Tax	496	507	387	120
Delinquent Tax	4,359	4,321	3,749	572
16/20 M Truck Tax	923	1,418	1,220	198
Commercial Vehicle Fees	2,138	2,191	1,703	488
In Lieu of Tax	436	839	481	358
Watercraft Tax			93	( 93)
Total Taxes	<u>424,244</u>	<u>691,498</u>	<u>686,414</u>	<u>5,084</u>
Intergovernmental				
State Grant		361,981		361,981
Total Cash Receipts	<u>424,244</u>	<u>1,053,479</u>	<u>686,414</u>	<u>367,065</u>
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	64,678	62,333	74,055	11,722
Contractual Services	61,420	43,365	32,050	( 11,315)
Commodities	3,901	16,586	73,895	57,309
Capital Outlay		292,381	722,496	430,115
Employee Benefits	31,154	28,392	32,182	3,790
Reimbursed Expense	( 126)			
Total Expenditures and Transfers	<u>161,027</u>	<u>443,057</u>	<u>934,678</u>	<u>491,621</u>
Receipts Over (Under)				
Expenditures and Transfers	263,217	610,422		
Unencumbered Cash, Beginning	<u>479,177</u>	<u>742,394</u>		
Unencumbered Cash, Ending	<u>742,394</u>	<u>1,352,816</u>		

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

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

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 13,822	15,676	15,627	49
Motor Vehicle Tax	4,416	1,281	1,235	46
Recreational Vehicle Tax	53	19	14	5
Delinquent Tax	470	275	138	137
16/20 M Truck Tax	115	152	45	107
Commercial Vehicle Fees	230	81	63	18
In Lieu of Tax	16	20	18	2
Watercraft Tax			3	( 3)
Total Cash Receipts	<u>19,122</u>	<u>17,504</u>	<u>17,143</u>	<u>361</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	29,354	36,918	150,000	113,082
Reimbursed Expense	( 10,281)			
Total Expenditures and Transfers	<u>19,073</u>	<u>36,918</u>	<u>150,000</u>	<u>113,082</u>
Receipts Over (Under)				
Expenditures and Transfers	49	( 19,414)		
Unencumbered Cash, Beginning	<u>143,294</u>	<u>143,343</u>		
Unencumbered Cash, Ending	<u>143,343</u>	<u>123,929</u>		

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

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

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,231	1,090	1,098	( 8)
Total Cash Receipts	<u>1,231</u>	<u>1,090</u>	<u>1,098</u>	<u>( 8)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	2,500	1,000	4,626	3,626
Commodities	<u>593</u>			
Total Expenditures and Transfers	<u>3,093</u>	<u>1,000</u>	<u>4,626</u>	<u>3,626</u>
Receipts Over (Under)				
Expenditures and Transfers	( 1,862)	90		
Unencumbered Cash, Beginning	<u>2,345</u>	<u>483</u>		
Unencumbered Cash, Ending	<u>483</u>	<u>573</u>		

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
General Government		
Commodities		5,000
Total Expenditures and Transfers		5,000
Receipts Over (Under)		
Expenditures and Transfers		( 5,000)
Unencumbered Cash, Beginning	58,008	58,008
Unencumbered Cash, Ending	58,008	53,008

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 250,000	208,250
Miscellaneous		
Other		15,010
Total Cash Receipts	<u>250,000</u>	<u>223,260</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	250,000	223,260
Unencumbered Cash, Beginning	<u>276,435</u>	<u>526,435</u>
Unencumbered Cash, Ending	<u><u>526,435</u></u>	<u><u>749,695</u></u>

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

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

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 11,248	11,345	11,550	( 205)
Motor Vehicle Tax	3,605	3,310	3,157	153
Recreational Vehicle Tax	34	38	20	18
Delinquent Tax	96	61		61
Watercraft Tax			1	( 1)
Total Taxes	<u>14,983</u>	<u>14,754</u>	<u>14,728</u>	<u>26</u>
Miscellaneous				
Other		2,285		2,285
Total Cash Receipts	<u>14,983</u>	<u>17,039</u>	<u>14,728</u>	<u>2,311</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Personal Services	975	2,213		( 2,213)
Contractual Services	2,359	1,748	111,575	109,827
Commodities	13	90		( 90)
Employee Benefits	338	653		( 653)
Total Expenditures and Transfers	<u>3,685</u>	<u>4,704</u>	<u>111,575</u>	<u>106,871</u>
Receipts Over (Under)				
Expenditures and Transfers	11,298	12,335		
Unencumbered Cash, Beginning	<u>94,506</u>	<u>105,804</u>		
Unencumbered Cash, Ending	<u>105,804</u>	<u>118,139</u>		

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

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

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 10,556	10,720	10,717	3
Motor Vehicle Tax	1,607	3,394	3,036	358
Recreational Vehicle Tax	14	63	25	38
Delinquent Tax		199		199
Commercial Vehicle Fees	21		37	( 37)
Watercraft Tax			3	( 3)
Total Cash Receipts	<u>12,198</u>	<u>14,376</u>	<u>13,818</u>	<u>558</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	2,421	1,722	28,290	26,568
Commodities		145		( 145)
Total Expenditures and Transfers	<u>2,421</u>	<u>1,867</u>	<u>28,290</u>	<u>26,423</u>
Receipts Over (Under)				
Expenditures and Transfers	9,777	12,509		
Unencumbered Cash, Beginning	<u>18,857</u>	<u>28,634</u>		
Unencumbered Cash, Ending	<u>28,634</u>	<u>41,143</u>		



Allen County, Kansas  
Emergency Telephone Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 79,607	81,041	75,000	6,041
Use of Money and Property				
Interest on Investments	127	772	100	672
Miscellaneous				
Other	750	120		120
Total Cash Receipts	<u>80,484</u>	<u>81,933</u>	<u>75,100</u>	<u>6,833</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	100,679	59,980	55,200	( 4,780)
Commodities	5,568		22,531	22,531
Reimbursed Expense	( 1,066)	( 203)		203
Total Expenditures and Transfers	<u>105,181</u>	<u>59,777</u>	<u>77,731</u>	<u>17,954</u>
Receipts Over (Under)				
Expenditures and Transfers	( 24,697)	22,156		
Unencumbered Cash, Beginning	<u>95,200</u>	<u>70,503</u>		
Unencumbered Cash, Ending	<u>70,503</u>	<u>92,659</u>		

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

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

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 907,950	923,744	985,000	( 61,256)
Licenses, Fees, and Permits				
Service Fees	767,610	737,148	450,000	287,148
Miscellaneous				
Other	7,019	1,413	10,000	( 8,587)
Total Cash Receipts	<u>1,682,579</u>	<u>1,662,305</u>	<u>1,445,000</u>	<u>217,305</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	284,888	297,506	345,000	47,494
Contractual Services	191,861	146,945	460,000	313,055
Commodities	347,620	414,492	570,300	155,808
Capital Outlay		285,742	1,155,000	869,258
Employee Benefits	136,317	124,087	146,000	21,913
Reimbursed Expense	( 780)	( 48)		48
Total Expenditures and Transfers	<u>959,906</u>	<u>1,268,724</u>	<u>2,676,300</u>	<u>1,407,576</u>
Receipts Over (Under)				
Expenditures and Transfers	722,673	393,581		
Unencumbered Cash, Beginning	<u>1,640,669</u>	<u>2,363,342</u>		
Unencumbered Cash, Ending	<u>2,363,342</u>	<u>2,756,923</u>		

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 105,317	105,177
Total Cash Receipts	<u>105,317</u>	<u>105,177</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	64,785	53,398
Contractual Services	3,515	2,046
Commodities	1,306	2,652
Employee Benefits	30,766	23,898
Operating Transfers Out	<u>10,450</u>	<u>4,976</u>
Total Expenditures and Transfers	<u>110,822</u>	<u>86,970</u>
Receipts Over (Under)		
Expenditures and Transfers	( 5,505)	18,207
Unencumbered Cash, Beginning	<u>7,569</u>	<u>2,064</u>
Unencumbered Cash, Ending	<u><u>2,064</u></u>	<u><u>20,271</u></u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,892	2,598
Miscellaneous		
Other	25	
Total Cash Receipts	<u>1,917</u>	<u>2,598</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,146	1,341
Total Expenditures and Transfers	<u>1,146</u>	<u>1,341</u>
Receipts Over (Under)		
Expenditures and Transfers	771	1,257
Unencumbered Cash, Beginning	<u>11,731</u>	<u>12,502</u>
Unencumbered Cash, Ending	<u><u>12,502</u></u>	<u><u>13,759</u></u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 9,605	39
Licenses, Fees, and Permits		
Officer Fees	12,950	13,636
Total Cash Receipts	<u>22,555</u>	<u>13,675</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	1,578	6,170
Commodities	19,847	11,412
Total Expenditures and Transfers	<u>21,425</u>	<u>17,582</u>
Receipts Over (Under)		
Expenditures and Transfers	1,130	( 3,907)
Unencumbered Cash, Beginning	13,510	14,640
Unencumbered Cash, Ending	<u>14,640</u>	<u>10,733</u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 21,856	21,691
Total Cash Receipts	<u>21,856</u>	<u>21,691</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	25,589	38,521
Capital Outlay	144	9,087
Reimbursed Expense		( 12,804)
Total Register of Deeds	<u>25,733</u>	<u>34,804</u>
Unified Court		
Capital Outlay		52
Total Expenditures and Transfers	<u>25,733</u>	<u>34,856</u>
Receipts Over (Under)		
Expenditures and Transfers	( 3,877)	( 13,165)
Unencumbered Cash, Beginning	<u>49,359</u>	<u>45,482</u>
Unencumbered Cash, Ending	<u><u>45,482</u></u>	<u><u>32,317</u></u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 15,801	15,920
Total Cash Receipts	<u>15,801</u>	<u>15,920</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	1,941	6,975
Commodities	<u>18,719</u>	<u>8,365</u>
Total Expenditures and Transfers	<u>20,660</u>	<u>15,340</u>
Receipts Over (Under)		
Expenditures and Transfers	( 4,859)	580
Unencumbered Cash, Beginning	<u>16,724</u>	<u>11,865</u>
Unencumbered Cash, Ending	<u><u>11,865</u></u>	<u><u>12,445</u></u>

Allen County, Kansas  
C.E.R.T. Donations Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	237	237
Unencumbered Cash, Ending	237	237



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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	\$ 2,061	3,500
Total Cash Receipts	<u>2,061</u>	<u>3,500</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	128,182	165,701
Commodities	411	4,861
Reimbursed Expense	( 118,148)	( 155,010)
Total Expenditures and Transfers	<u>10,445</u>	<u>15,552</u>
Receipts Over (Under)		
Expenditures and Transfers	( 8,384)	( 12,052)
Unencumbered Cash, Beginning	<u>20,539</u>	<u>12,155</u>
Unencumbered Cash, Ending	<u><u>12,155</u></u>	<u><u>103</u></u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Sale of Confiscations	\$ 5,019	9,723
Total Cash Receipts	<u>5,019</u>	<u>9,723</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		5,000
Commodities	57,153	
Total Expenditures and Transfers	<u>57,153</u>	<u>5,000</u>
Receipts Over (Under)		
Expenditures and Transfers	( 52,134)	4,723
Unencumbered Cash, Beginning	52,537	403
Unencumbered Cash, Ending	<u>403</u>	<u>5,126</u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,195	2,798
Total Cash Receipts	<u>3,195</u>	<u>2,798</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	3,195	2,798
Unencumbered Cash, Beginning	<u>2,933</u>	<u>6,128</u>
Unencumbered Cash, Ending	<u><u>6,128</u></u>	<u><u>8,926</u></u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,195	2,798
Total Cash Receipts	<u>3,195</u>	<u>2,798</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Contractual Services		840
Commodities		3,750
Total Expenditures and Transfers		<u>4,590</u>
Receipts Over (Under)		
Expenditures and Transfers	3,195	( 1,792)
Unencumbered Cash, Beginning	2,933	6,128
Unencumbered Cash, Ending	<u>6,128</u>	<u>4,336</u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Sale of Confiscations	\$ 993	1,126
Total Cash Receipts	<u>993</u>	<u>1,126</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>1,625</u>	<u>          </u>
Total Expenditures and Transfers	<u>1,625</u>	<u>          </u>
Receipts Over (Under)		
Expenditures and Transfers	( 632)	1,126
Unencumbered Cash, Beginning	<u>2,045</u>	<u>1,413</u>
Unencumbered Cash, Ending	<u>1,413</u>	<u>2,539</u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 575	485
Total Cash Receipts	<u>575</u>	<u>485</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,000	
Total Expenditures and Transfers	<u>1,000</u>	<u></u>
Receipts Over (Under)		
Expenditures and Transfers	( 425)	485
Unencumbered Cash, Beginning	11,173	10,748
Unencumbered Cash, Ending	<u>10,748</u>	<u>11,233</u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	8,250	8,250
Unencumbered Cash, Ending	8,250	8,250

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

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



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

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

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	5	5
Unencumbered Cash, Ending	5	5

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 37,236	24,231
Total Cash Receipts	<u>37,236</u>	<u>24,231</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	37,236	24,231
Total Expenditures and Transfers	<u>37,236</u>	<u>24,231</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	=====

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ <u>757,379</u>	<u>791,805</u>
Total Cash Receipts	<u>757,379</u>	<u>791,805</u>
Expenditures and Transfers		
General Government		
Personal Services	738,225	665,157
Reimbursed Expense	( <u>16,367</u> )	( <u>34,590</u> )
Total Expenditures and Transfers	<u>721,858</u>	<u>630,567</u>
Receipts Over (Under)		
Expenditures and Transfers	35,521	161,238
Unencumbered Cash, Beginning	<u>701,805</u>	<u>737,326</u>
Unencumbered Cash, Ending	<u><u>737,326</u></u>	<u><u>898,564</u></u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 20,799	33,550
Total Cash Receipts	<u>20,799</u>	<u>33,550</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,700	3,487
Commodities	780	516
Total Expenditures and Transfers	<u>2,480</u>	<u>4,003</u>
Receipts Over (Under)		
Expenditures and Transfers	18,319	29,547
Unencumbered Cash, Beginning	27,512	45,831
Unencumbered Cash, Ending	<u>45,831</u>	<u>75,378</u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____ 5,464	_____ 5,464
Unencumbered Cash, Ending	_____ 5,464	_____ 5,464

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 18,471	23,156
Total Cash Receipts	<u>18,471</u>	<u>23,156</u>
Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services	2,908	2,937
Total Expenditures and Transfers	<u>2,908</u>	<u>2,937</u>
Receipts Over (Under)		
Expenditures and Transfers	15,563	20,219
Unencumbered Cash, Beginning	<u>1,094,665</u>	<u>1,110,228</u>
Unencumbered Cash, Ending	<u><u>1,110,228</u></u>	<u><u>1,130,447</u></u>

Allen County, Kansas  
911 Education Donation Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	\$	4,000
Total Cash Receipts		4,000
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		4,000
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		4,000



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

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Bassett City General	\$	793	793	
Elsmore City General		3,796	3,796	
Gas City General		59,283	59,283	
Gas City Bond and Interest		152	152	
Gas City Employee Benefits		19,408	19,408	
Gas City Weed Cutting		38	38	
Gas City Building Removal		236	236	
Humboldt City General		786,160	784,444	1,716
Humboldt City Bond and Interest		16,312	16,280	32
Humboldt City Weed Cutting		1,200	1,200	
Iola City General		1,276,352	1,276,352	
Iola City Industrial		36,876	36,876	
Iola City Library		221,657	221,657	
Iola City Weed Cutting		3,734	3,734	
Iola City EMS		678,564	669,989	8,575
LaHarpe City General		99,501	99,501	
LaHarpe City Weed Removal		60	60	
LaHarpe City Building Removal		142	142	
Moran City General		47,736	47,736	
Moran City Library		3,926	3,926	
Moran City Employee Benefits		19,426	19,426	
Moran City Weed Cutting		100	100	
Savonburg City General		2,582	2,582	
Savonburg City Library		694	694	
Subtotal Cities		<u>3,278,728</u>	<u>3,268,405</u>	<u>10,323</u>
Townships:				
Deer Creek Township General		1,007	1,007	
LaHarpe Township Rural Fire	43,765	41,877	34,103	51,539
Elsmore Township General	( 357)	8,588	8,231	
Elsmore Township-Elsmore	156	456	612	
Elsmore Township-Savonburg	201	560	761	
Geneva Township General		8,156	8,156	
Humboldt Township General		87,068	87,068	
Iola Township General	( 14)	2,551	2,537	
Iola Township-Bassett	14	34	48	
Logan Township General		7,120	7,120	
Marmaton Township General	( 3,332)	18,565	15,233	
Marmaton Township-Moran	3,332	4,161	7,493	
Osage Township General	( 218)	13,405	13,187	
Osage Township-Mildred	218	131	349	
Salem Township General		9,996	9,996	
Subtotal Townships	<u>43,765</u>	<u>203,675</u>	<u>195,901</u>	<u>51,539</u>

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

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #256 General	\$	610,073	610,027	46
USD #256 Bond and Interest		42,127	42,127	
USD #256 Supplemental General		886,895	886,895	
USD #257 General		882,605	882,529	76
USD #257 Capital Outlay		481,875	481,875	
USD #257 General Supplemental		1,074,958	1,074,958	
USD #258 General		1,020,982	1,020,541	441
USD #258 Bond and Interest		697,867	697,623	244
USD #258 Capital Outlay		450,027	450,027	
USD #258 Recreation Commission		139,622	139,572	50
USD #258 General Supplemental		854,879	854,566	313
USD #413 General		18,441	18,438	3
USD #413 Bond and Interest		19,980	19,980	
USD #413 Capital Outlay		4,004	4,004	
USD #413 Recreation Commission		5,865	5,865	
USD #413 Recreation Employee Benefits		1,534	1,534	
USD #413 General Supplemental		17,008	17,008	
USD #479 General		8,861	8,861	
USD #479 General Supplemental		9,440	9,440	
ACCC General		2,607,014	2,606,666	348
ACCC Capital Outlay		539,026	538,955	71
Subtotal Schools		<u>10,373,083</u>	<u>10,371,491</u>	<u>1,592</u>
Cemeteries:				
LaHarpe/Elm Cemetery		9,263	9,263	
Leanna Joint Cemetery #1		3,998	3,998	
Mt. Moriah Cemetery #17		3,442	3,442	
W Cottage Grove Cemetery		4,449	4,449	
Subtotal Cemeteries		<u>21,152</u>	<u>21,152</u>	
Watershed Districts:				
Cherry Plum Watershed #17		26	26	
Deer Creek Watershed #55		10,427	10,427	
Marmaton Watershed #102		11,889	11,889	
Subtotal Watershed Districts		<u>22,342</u>	<u>22,342</u>	
Regional Library:				
SEK Library General		144,576	144,576	
SEK Library Employee Benefits		9,637	9,637	
Subtotal Regional Library		<u>154,213</u>	<u>154,213</u>	
Total Subdivisions		<u>43,765</u>	<u>14,033,504</u>	<u>63,454</u>
State Funds:				
State Educational Building		153,225	153,205	20
State Institutional Building		76,613	76,603	10
Total State Funds		<u>229,838</u>	<u>229,808</u>	<u>30</u>

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

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Motor Vehicle Licenses	\$ 503	953,577	953,614	466
Game Licenses	274	10,447	10,429	292
Cereal Malt Beverage Licenses	50	75	75	50
Heritage Trust	1,671	5,596	5,716	1,551
Clerk of Court Release	612	1,008	864	756
Cash Bond Deposits		9,535	9,535	
Sales Tax	27,499	520,070	507,616	39,953
Change	560	10,942,854	10,942,854	560
Southwind Extension District #10	27	212,572	212,571	28
Treasurer's Holding Account	1,895	27,180	27,405	1,670
Total Other Agency Funds	<u>33,091</u>	<u>12,682,914</u>	<u>12,670,679</u>	<u>45,326</u>
Distributable Funds:				
Current Tax	12,419,956	22,221,054	21,932,267	12,708,743
Delinquent Tax	67,196	336,399	266,837	136,758
Motor Vehicle Tax	448,726	1,852,465	1,883,540	417,651
Recreational Vehicle Tax	5,467	27,977	26,918	6,526
Mineral Production Tax		2,414	2,414	
In Lieu of Tax		33,288	33,288	
Commercial Motor Vehicle Fees	5,116	112,157	113,016	4,257
Total Distributable Funds	<u>12,946,461</u>	<u>24,585,754</u>	<u>24,258,280</u>	<u>13,273,935</u>
Total Agency Funds	<u>13,023,317</u>	<u>51,551,699</u>	<u>51,192,271</u>	<u>13,382,745</u>

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

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	21,973,241
Add: Added and Escaped Taxes		96,622
Deduct: Abatements and Refunds		<u>(206,298)</u>
Tax Roll as Adjusted		<u><u>21,863,565</u></u>
<u>County Treasurer's Accounting:</u>		
Current Tax Collections (net of refunds)	\$	21,479,123
Uncollected:		
Personal Property	20,168	
Real Estate	<u>364,851</u>	
Total Uncollected		385,019
Tax Roll (Over) Under Accounted For		<u>(577)</u>
Net Tax Roll		<u><u>21,863,565</u></u>

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

Schedule 5  
(Page 1 of 4)

Balance - January 1, 2017	\$	0
<u>Receipts:</u>		
Game Licenses and Permits	9,525	
Game License Fees	404	
Park Permits	916	
Other	10,462	
Total Receipts		21,307
<u>Disbursements:</u>		
To County Treasurer		21,307
Balance - December 31, 2017		0

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

Schedule 5  
(Page 2 of 4)

Balance - January 1, 2017	\$	0
<u>Receipts:</u>		
Mortgage Registration and Heritage Trust Fees	28,995	
Recording Fees	58,415	
Technology Fees	27,286	
Photocopies and Other Fees	7,448	
Total Receipts		122,144
<u>Disbursements:</u>		
To County Treasurer		122,144
Balance - December 31, 2017		0

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

Schedule 5  
(Page 3 of 4)

Balance - January 1, 2017	\$	11,948
<u>Receipts:</u>		
Law Library	14,484	
Clerk Fees - State	149,017	
Clerk Fees - County	4,287	
PATF	3,023	
LETC	20,954	
IDS	14	
Fines	166,948	
Judgment, Restitution & Other	235,312	
Interest	8	
Marriage License	5,251	
County Attorney	42,106	
ADSAP	150	
State Attorney Fees	26,162	
Judicial Surcharge	52,502	
Bonds	63,651	
Drivers License Reinstatement Fee	4,050	
Total Receipts		787,919
<u>Disbursements:</u>		
Paid to County Treasurer	45,558	
Paid to State Treasurer	373,884	
Paid to Others	345,559	
Total Disbursements		765,001
Balance - December 31, 2017		34,866
<u>Composition of Cash</u>		
Demand Deposits	\$	34,986
Cash Short (Long)		(120)
Total		34,866

County of Allen, Kansas  
 Sheriff, Inmate, and Jail Commissary  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2017

Schedule 5  
 (Page 4 of 4)

Fee Account

Balance - January 1, 2017	\$	0
<u>Receipts:</u>		
Sheriff Fees	10,440	
Jail Keep/Work Release	243,020	
VIN Fees	15,920	
Conceal and Carry Fees	5,025	
Sheriff Sales	1,050	
Reimbursements	23,686	
Bonds	56,143	
Sex Offender Registration Fees	7,102	
Total Receipts		362,386
<u>Disbursements:</u>		
To County Treasurer	306,243	
To District Court and Foreign Courts	56,143	
Total Disbursements		362,386
Balance - December 31, 2017		0

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Inmate Accounts/Jail Commissary

Balance - January 1, 2017	\$	27,353
<u>Receipts:</u>		
Payments from Inmates		108,537
<u>Disbursements:</u>		
Paid to Inmates and Commissary		89,600
Balance - December 31, 2017		46,290
<u>Composition of Cash</u>		
Demand Deposits	\$	46,290