

MONTGOMERY COUNTY, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2018

MONTGOMERY COUNTY, KANSAS
For the Year Ended December 31, 2018
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Montgomery County, Kansas

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

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Montgomery County, Kansas as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, and Reconciliation of the 2017 Tax Roll (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Montgomery County as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated August 18, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material

respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
October 31, 2019

MONTGOMERY COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis

For the Year Ended December 31, 2018

| Funds | Beginning Unencumbered Cash Balances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Add Encumbrances and Accounts Payable | Cash Balance December 31, 2018 |
|--|--|--------------|--------------|---|--|--------------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| General | 5,330,894.32 | 8,358,624.76 | 8,739,803.53 | 4,949,715.55 | 222,312.76 | 5,172,028.31 |
| Special Purpose: | | | | | | |
| Ambulance | 3,976.64 | 522,251.61 | 526,228.25 | - | - | - |
| Economic Development | 11,451.04 | 147,215.44 | 158,666.48 | - | - | - |
| Employee Benefits | 2,268,410.37 | 7,375,159.68 | 7,364,910.54 | 2,278,659.51 | 217,903.45 | 2,496,562.96 |
| Health | 193,055.58 | 655,317.96 | 560,350.98 | 288,022.56 | 10,555.22 | 298,577.78 |
| Mental Health | (5,146.17) | 75,458.57 | 70,312.40 | - | - | - |
| Intellectual Disability | - | 46,342.55 | 46,342.55 | - | - | - |
| Noxious Weed | 24,878.79 | 182,537.78 | 175,839.39 | 31,577.18 | 2,990.63 | 34,567.81 |
| Road and Bridge | 352,855.35 | 5,301,304.04 | 4,988,418.89 | 665,740.50 | 88,384.25 | 754,124.75 |
| Rural Fire District No. 1 | 89,568.03 | 441,184.01 | 311,539.14 | 219,212.90 | 12,969.20 | 232,182.10 |
| Rural Fire Employee Benefits | 26,902.70 | 1,764.32 | 2,733.92 | 25,933.10 | - | 25,933.10 |
| Service Program for the Elderly | 416,754.17 | 164,216.84 | 122,901.03 | 458,069.98 | - | 458,069.98 |
| Special Alcohol Program | 1,250.00 | 11,827.10 | 11,827.10 | 1,250.00 | - | 1,250.00 |
| Special Bridge | 521,486.21 | 864,322.57 | 490,382.07 | 895,426.71 | 10,615.52 | 906,042.23 |
| Special Liability | 16,041.38 | 17,391.81 | 20,200.00 | 13,233.19 | - | 13,233.19 |
| Special Park and Recreation | - | 11,827.12 | 11,827.14 | (0.02) | - | (0.02) |
| Tourism and Convention Promotion | - | 310,645.60 | 310,645.60 | - | - | - |
| Special Equipment Reserve | 10,371.09 | - | - | 10,371.09 | - | 10,371.09 |
| Risk Management Reserve | 710,954.52 | - | - | 710,954.52 | - | 710,954.52 |
| Special Noxious Weed | 48,558.72 | - | 43,034.00 | 5,524.72 | - | 5,524.72 |
| Special Highway | 43,267.02 | 219,545.14 | 213,544.03 | 49,268.13 | - | 49,268.13 |
| Special Machinery | 250,935.26 | 251,924.75 | 95,159.00 | 407,701.01 | - | 407,701.01 |
| Special Rural Fire Equipment | 86,617.27 | - | 54,646.39 | 31,970.88 | 6,076.36 | 38,047.24 |
| Special Housing | - | - | - | - | - | - |
| Sewer District No. 1 | 13,315.88 | - | - | 13,315.88 | - | 13,315.88 |
| Sewer District No. 5 Special Assessments | 416.90 | 590.70 | 685.30 | 322.30 | - | 322.30 |
| Emergency Telephone Service | 2,568.29 | - | - | 2,568.29 | - | 2,568.29 |
| Bond and Interest: | | | | | | |
| Sewer District No. 4 Bond and Interest | 2,879.31 | 33.83 | - | 2,913.14 | - | 2,913.14 |
| No Fund Warrants | 16,391.13 | (940.45) | - | 15,450.68 | - | 15,450.68 |
| Capital Projects: | | | | | | |
| Judicial Center Capital Project | 62,218.64 | - | - | 62,218.64 | - | 62,218.64 |
| Business: | | | | | | |
| Solid Waste | 55,529.37 | - | - | 55,529.37 | - | 55,529.37 |
| Trusts: | | | | | | |
| Motor Vehicle Operating | 11,254.98 | 236,664.31 | 256,191.49 | (8,272.20) | - | (8,272.20) |
| Prosecuting Attorney Training | 1,519.76 | 3,777.97 | 4,399.19 | 898.54 | - | 898.54 |
| Special Law Enforcement Trust | 2,137.76 | 8,892.00 | 7,093.34 | 3,936.42 | - | 3,936.42 |
| County Treasurer's Technology | 15,041.66 | 8,206.02 | 3,866.57 | 19,381.11 | - | 19,381.11 |

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

Statement 1 (Continued)

MONTGOMERY COUNTY, KANSAS

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

| Funds | Beginning Unencumbered Cash Balances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Add Encumbrances and Accounts Payable | Cash Balance December 31, 2018 |
|---|--|------------------|------------------|---|--|--------------------------------------|
| Trusts: (Continued) | | | | | | |
| Conceal and Carry Permit Fees | \$ 4,139.26 | \$ 2,307.50 | \$ 833.64 | 5,613.12 | - | \$ 5,613.12 |
| Register of Deeds Technology | 53,609.72 | 32,599.33 | 30,155.69 | 56,053.36 | - | 56,053.36 |
| County Clerk's Technology | 22,359.19 | 8,297.86 | 2,670.00 | 27,987.05 | - | 27,987.05 |
| Drug Enforcement Grant | - | - | - | - | - | - |
| Community Corrections Grant | 78,464.17 | 405,672.19 | 364,228.58 | 119,907.78 | 4,337.97 | 124,245.75 |
| D.A.R.E. Grant | 19.32 | - | - | 19.32 | - | 19.32 |
| Victim Witness Program | 162.17 | - | - | 162.17 | - | 162.17 |
| Indigent Inmates - DOC | 919.60 | - | - | 919.60 | - | 919.60 |
| Registered Offenders Fees | 5,848.97 | 13,821.00 | 14,824.52 | 4,845.45 | - | 4,845.45 |
| VIN Fees | 50,415.65 | 49,206.52 | 29,911.87 | 69,710.30 | 4,414.15 | 74,124.45 |
| CDBG Micro Loan | 101,224.56 | 4,240.93 | 25.28 | 105,440.21 | - | 105,440.21 |
| FEMA - Flood Buyout | 6,035.32 | - | - | 6,035.32 | - | 6,035.32 |
| HMTA Grant | 124.25 | - | - | 124.25 | - | 124.25 |
| FEMA Grant | 19,053.49 | - | - | 19,053.49 | - | 19,053.49 |
| EDA Grant | 1,176.42 | - | - | 1,176.42 | - | 1,176.42 |
| CDBG - Midwest Plastics | - | 75,000.00 | 75,000.00 | - | - | - |
| CDBG - Rural Water District | 1.00 | - | - | 1.00 | - | 1.00 |
| Emergency Preparedness Planning Grant | 63,966.28 | 30,238.00 | 1,967.58 | 92,236.70 | - | 92,236.70 |
| Juvenile Justice Authority | 498.45 | - | - | 498.45 | - | 498.45 |
| JJA - Case Management | (2,154.21) | 197,704.96 | 166,038.22 | 29,512.53 | 1,832.53 | 31,345.06 |
| JJA - Juvenile Intake/Assessment | 3,915.12 | 146,982.54 | 150,958.95 | (61.29) | 978.87 | 917.58 |
| SRS - Juvenile Support and Resource Mgmt | (396.71) | - | 553.10 | (949.81) | 949.81 | - |
| JJA - Juvenile Intensive Supervision | 4,923.92 | 106,255.90 | 105,245.63 | 5,934.19 | 1,362.01 | 7,296.20 |
| JJA - Juvenile Immediate Intervention | 7,972.40 | 71,438.86 | 72,247.02 | 7,164.24 | - | 7,164.24 |
| Diversion Fees | 20,701.72 | 17,863.62 | 2,764.41 | 35,800.93 | - | 35,800.93 |
| Other Grants | (19,420.00) | 128,958.05 | 109,538.05 | - | - | - |
| Total Primary Government (Excluding Agency Funds) | \$ 11,009,916.03 | \$ 26,506,673.29 | \$ 25,718,510.86 | \$ 11,798,078.46 | \$ 585,682.73 | \$ 12,383,761.19 |

Composition of Cash:

| | |
|---|------------------|
| Cash on Hand | \$ 12,508.31 |
| Checking Accounts: | |
| Demand Deposit Accounts | 13,133.42 |
| Time Deposit Accounts | 35,155,361.37 |
| Investments: | |
| Certificates of Deposit | 5,505,075.28 |
| Total Cash | 40,686,078.38 |
| Agency Funds Per Schedule 3 | (28,302,317.19) |
| Total Reporting Entity (Excluding Agency Funds) | \$ 12,383,761.19 |

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

MONTGOMERY COUNTY, KANSAS

Notes to Financial Statement
For the Year Ended December 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

Capital Project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business fund – used to account for operations that are financed and operated in a manner similar to private business operations-where the stated intent is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

Property Taxes

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

Special Assessments

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

Pension Plan

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

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

Budgetary Information

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

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

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- Special Equipment Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Special Rural Fire Equipment Fund
- Special Housing Fund
- Sewer District No. 5 Special Assessments Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the County was in apparent violation with K.S.A. 10-1113, as the County has obligated expenditures in excess of available monies in the Motor Vehicle Operating Fund, JJA-Juvenile Intake/Assessment Fund, and the SRS-Juvenile Support & Resource Management Fund. However, K.S.A 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. The Motor Vehicle Operating Fund, JJA-Juvenile Intake/Assessment Fund, and the SRS-Juvenile Support & Resource Management Fund met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the County is in apparent compliance with the Kansas budget laws.

3. DEPOSITS AND INVESTMENTS

K.S.A 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County’s funds have a main branch or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the bank provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

3. DEPOSITS AND INVESTMENTS (Continued)

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2018.

Deposits: At year-end, the County's carrying amount of deposits was \$40,673,570.07 and the bank balance was \$41,882,800.93. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$1,387,919.62 was covered by FDIC insurance, \$35,160,870.30 was covered with a repurchase agreement, \$5,332,924.01 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name, and \$1,087.00 was unsecured.

4. LONG-TERM DEBT

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

| Issue | Interest Rates | Date of Issue | Original Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|---------------------------------------|----------------|-------------------|--------------------------|------------------------|---------------------------|-------------|-----------------------|----------------------|---------------------|
| KDHE Loans: | | | | | | | | | |
| Paid by Sewer District #2 | | | | | | | | | |
| Kansas Water Pollution Control | 3.06% | February 5, 2002 | \$ 248,456.34 | September 1, 2023 | \$ 87,407.12 | - | \$ (13,484.64) | \$ 73,922.48 | \$ 2,572.28 |
| Capital Lease | | | | | | | | | |
| Sheriff Cameras (In car) | 2.50% | December 10, 2015 | 64,000.00 | December 10, 2020 | 39,355.07 | - | (12,793.11) | 26,561.96 | 863.49 |
| Sheriff Vehicles-10 Dodge Chargers | 2.31% | April 1, 2017 | 265,000.00 | July 1, 2022 | 239,846.05 | - | (69,367.09) | 170,478.96 | 7,572.14 |
| Total Contractual Indebtedness | | | | | \$ 366,608.24 | \$ - | \$ (95,644.84) | \$ 270,963.40 | \$ 11,007.91 |

4. LONG-TERM DEBT (Continued)

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

| Issue | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Principal | | | | | | |
| KDHE Loans: | | | | | | |
| Paid by Sewer District | | | | | | |
| Kansas Water Pollution Control | \$ 13,900.43 | \$ 14,329.03 | \$ 14,770.86 | \$ 15,226.30 | \$ 15,695.86 | \$ 73,922.48 |
| Capital Lease | | | | | | |
| Sheriff Cameras (In car) | 13,115.95 | 13,446.01 | - | - | - | 26,561.96 |
| Sheriff Vehicles-10 Dodge Chargers | 23,681.72 | 48,144.15 | 49,270.55 | 49,382.54 | - | 170,478.96 |
| Total Principal Payments | 50,698.10 | 75,919.19 | 64,041.41 | 64,608.84 | 15,695.86 | 270,963.40 |
| Interest | | | | | | |
| KDHE Loans: | | | | | | |
| Paid by Sewer District | | | | | | |
| Kansas Water Pollution Control | 2,156.49 | 1,727.89 | 1,286.06 | 830.62 | 361.06 | 6,362.12 |
| Capital Lease | | | | | | |
| Sheriff Cameras (In car) | 540.65 | 210.59 | - | - | - | 751.24 |
| Sheriff Vehicles-10 Dodge Chargers | 1,964.69 | 3,148.67 | 2,022.29 | 877.57 | - | 8,013.22 |
| Total Interest Payments | 4,661.83 | 5,087.15 | 3,308.35 | 1,708.19 | 361.06 | 15,126.58 |
| Total Principal and Interest | \$ 55,359.93 | \$ 81,006.34 | \$ 67,349.76 | \$ 66,317.03 | \$ 16,056.92 | \$ 286,089.98 |

5. CAPITAL LEASE OBLIGATIONS

The County has entered into a capital lease agreement in order to finance the purchase of sheriff in car cameras, dated December 10, 2015. Payments are made quarterly, including interest at 2.50%. Final maturity of the lease is December 10, 2020. Future minimum lease payments are as follows:

| <u>Year Ended December 31,</u> | <u>Totals</u> |
|---|---------------------|
| 2019 | \$ 13,656.60 |
| 2020 | <u>13,656.60</u> |
| Total Payments from County | 27,313.20 |
| Less imputed interest | <u>(751.24)</u> |
| Net Present Value of Minimum Lease Payments | 26,561.96 |
| Less: Current Maturities | <u>(13,115.95)</u> |
| Long-Term Capital Lease Obligations | <u>\$ 13,446.01</u> |

The County has entered into a capital lease agreement in order to finance the purchase of 10 Dodge Chargers for Sheriff Vehicles, dated April 1, 2017. Payments are made semi-annually, including interest at 2.31%. Final maturity of the lease is July 1, 2022. Future minimum lease payments are as follows:

| <u>Year Ended December 31,</u> | <u>Totals</u> |
|---|----------------------|
| 2019 | \$ 25,646.41 |
| 2020 | 51,292.82 |
| 2021 | 51,292.84 |
| 2022 | <u>50,260.11</u> |
| Total Payments from County | 178,492.18 |
| Less imputed interest | <u>(8,013.22)</u> |
| Net Present Value of Minimum Lease Payments | 170,478.96 |
| Less: Current Maturities | <u>(23,681.72)</u> |
| Long-Term Capital Lease Obligations | <u>\$ 146,797.24</u> |

6. OPERATING LEASES

As of December 31, 2015 the County has entered into an operating lease for a postage machine which requires monthly payments of \$372.97 for sixty months. Rent expense for the year ended December 31, 2018, was \$4,475.64. Under the current lease agreements, the future minimum rental payments are as follows:

| | |
|------|-------------|
| 2019 | \$ 4,475.64 |
| 2020 | 3,356.73 |

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate (for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$676,388.30 for the year ended December 31, 2018

Net Pension Liability

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$5,521,137.00. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

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

Other Post Employment Benefits:

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

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

Compensated Absences:

All full-time employees of the County are eligible for vacation benefits in varying annual amounts. Full time employees will be granted paid vacation time according to the following schedules:

| <u>Years of Eligible Service</u> | <u>Vacation Days Monthly</u> | <u>Vacation Days Each Year</u> |
|--------------------------------------|----------------------------------|------------------------------------|
| Upon Initial Eligibility | 8 hours | 48 hours |
| After 1 year | 8 hours | 96 hours |
| After 10 years | 10 hours | 120 hours |
| After 20 years | 12 hours | 144 hours |
| After 30 years | 14 hours | 168 hours |
| After 40 years | 16 hours | 192 hours |

Sick leave accrues to all full-time employees at the rate of one sick day per month. In the event of retirement, an employee shall be paid out one-third of his or her accumulated but unused sick time, up to a maximum of one hundred days, subject to certain conditions stated in the employee handbook.

The County has no policy regarding compensatory time, however it is accumulated.

The County determines a liability for compensated absences when the following conditions are met:

1. The County's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria, the County has accrued a liability for annual leave and compensatory time, which has been earned, but not taken, by County employees. The estimated liability at December 31, 2018, was \$318,884.67 for annual leave and \$46,378.17 for compensatory time. In accordance with the above criteria, the County has not recorded a liability for sick pay, inasmuch as the amount cannot be reasonably estimated.

8. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County manages these risks of loss through the purchase of various insurance policies.

The County has established an Employee Benefits Fund. The purpose of this fund is to provide for an employee welfare benefit plan for health insurance. Contributions from eligible employees and the County are deposited in the name of the plan, subject to withdrawal for purposes of paying approved claims and expenses. The County has contracted with HM Life Insurance Company to be the claims supervisor. The supervisor reviews all claims for allow ability and issues monthly reports to the County. The County has a stop-gap policy which pays any aggregate claims over \$50,000.00.

9. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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

10. COMMITMENTS AND CONTINGENCIES

The County signed an economic incentive agreement with Cessna on July 1, 2006, which required the County to pay Cessna \$100,000.00 per year for twelve years as long as Cessna met certain operation hours. The agreement states if the operation hours are not met for any fiscal year they will have the ability to extend the agreement for two additional six month periods. For the fiscal year ending December 31, 2018 the County paid \$18,693.19.

A major taxpayer filed an appeal pertaining to their tax valuation. During the year ended December 31, 2016, the appeal was settled. The County will be required to have future tax payments reduced over the next two years to pay back an estimated \$222,138.95. During the year ended December 31, 2018 the County had \$112,049.05 of taxes withheld to payback the County's portion of the tax liability. Future payments are as follows;

| | |
|---------------------|---------------|
| <u>December 31,</u> | |
| 2019 | \$ 110,089.90 |

An appeal pertaining to the 2008 tax valuation was also settled on April 1, 2019. All parties agreed to certain set appraised valuations for 2019 through 2030 in lieu of any potential tax refunds that may have occurred as a result of the litigation, along with the County transferring some buffer and expansion area properties to the taxpayer.

11. INTERFUND TRANSFERS

Operating transfers were as follows:

| <u>From Fund:</u> | <u>To Fund:</u> | <u>Statutory Authority</u> | <u>Amount</u> |
|--|-----------------------|----------------------------|---------------|
| Road and Bridge | Special Machinery | K.S.A. 68-141g | \$ 200,000.00 |
| General – Household Hazardous Waste | Noxious Weed | K.S.A. 8-145 | 5,175.00 |
| Register of Deeds Technology | General | K.S.A. 28-115a | 10,000.00 |
| Motor Vehicle Operating | General | K.S.A. 8-145 | 7,065.35 |
| JJA-Case Management | JJA-Intake/Assessment | K.S.A 79-2934 | 8,529.44 |
| JJA-Juvenile Intensive Supervision Fund | JJA-Intake/Assessment | K.S.A. 79-2934 | 4,700.00 |

12. SUBSEQUENT EVENTS

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

SUPPLEMENTARY INFORMATION

Schedule 1

MONTGOMERY COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 (Budgeted Funds Only)
 For the Year Ended December 31, 2018

| Funds | Certified Budget | Adjustments for | | Total Certified Budget for Comparison | Expenditures Charged to Current Year Budget | Variance - Over (Under) |
|----------------------------------|---------------------|------------------------------|----------------|---|--|-------------------------------|
| | | Qualifying Budget Credits | Budget Credits | | | |
| General | \$ 10,101,643.00 | \$ - | \$ - | \$ 10,101,643.00 | \$ 8,739,803.53 | \$ (1,361,839.47) |
| Special Revenue: | | | | | | |
| Ambulance | 533,000.00 | - | - | 533,000.00 | 526,228.25 | (6,771.75) |
| Economic Development | 160,000.00 | - | - | 160,000.00 | 158,666.48 | (1,333.52) |
| Employee Benefits | 8,319,000.00 | - | - | 8,319,000.00 | 7,364,910.54 | (954,089.46) |
| Health | 571,883.00 | - | - | 571,883.00 | 560,350.98 | (11,532.02) |
| Mental Health | 78,500.00 | - | - | 78,500.00 | 70,312.40 | (8,187.60) |
| Intellectual Disability | 48,000.00 | - | - | 48,000.00 | 46,342.55 | (1,657.45) |
| Noxious Weed | 206,599.00 | - | - | 206,599.00 | 175,839.39 | (30,759.61) |
| Road and Bridge | 5,428,475.00 | - | - | 5,428,475.00 | 4,988,418.89 | (440,056.11) |
| Service Program for the Elderly | 410,000.00 | - | - | 410,000.00 | 122,901.03 | (287,098.97) |
| Special Alcohol Program | 31,500.00 | - | - | 31,500.00 | 11,827.10 | (19,672.90) |
| Special Bridge | 1,369,500.00 | - | - | 1,369,500.00 | 490,382.07 | (879,117.93) |
| Special Liability | 24,500.00 | - | - | 24,500.00 | 20,200.00 | (4,300.00) |
| Special Park and Recreation | 20,000.00 | - | - | 20,000.00 | 11,827.14 | (8,172.86) |
| Tourism and Convention Promotion | 375,000.00 | - | - | 375,000.00 | 310,645.60 | (64,354.40) |
| Risk Management Reserve | 1,128,268.00 | - | - | 1,128,268.00 | - | (1,128,268.00) |
| Special Noxious Weed | 82,865.00 | - | - | 82,865.00 | 43,034.00 | (39,831.00) |
| Emergency Telephone Service | 2,569.00 | - | - | 2,569.00 | - | (2,569.00) |
| Debt Service: | | | | | | |
| No Fund Warrants | 1,888.00 | - | - | 1,888.00 | - | (1,888.00) |
| Business: | | | | | | |
| Solid Waste | 55,530.00 | - | - | 55,530.00 | - | (55,530.00) |
| Trusts: | | | | | | |
| Special Law Enforcement Trust | 96,612.00 | - | - | 96,612.00 | 7,093.34 | (89,518.66) |
| VIN Fees | 86,936.00 | - | - | 86,936.00 | 29,911.87 | (57,024.13) |

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-------------------------------------|------------------------|---------------------|------------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ 6,695,328.29 | \$ 5,389,348.97 | \$ 5,859,653.00 | \$ (470,304.03) |
| Delinquent Tax | 268,652.90 | 225,741.89 | 190,000.00 | 35,741.89 |
| Motor Vehicle Tax | 455,616.47 | 567,116.81 | 541,940.00 | 25,176.81 |
| Recreational Vehicle Tax | 6,832.53 | 7,757.39 | 7,083.00 | 674.39 |
| 16/20 M Truck Tax | 14,568.64 | 11,718.69 | 13,932.00 | (2,213.31) |
| Commercial Vehicle Tax | 20,802.14 | 24,987.49 | 25,724.00 | (736.51) |
| Local Sales Tax | - | 279.61 | - | 279.61 |
| Watercraft Tax | 2,518.20 | 3,187.20 | 3,264.00 | (76.80) |
| Rental Excise Tax | 3,176.19 | 3,679.65 | 3,844.00 | (164.35) |
| Mineral Production Tax | 4,357.39 | 4,030.08 | 3,000.00 | 1,030.08 |
| In Lieu of Tax | 1,687.61 | 713.44 | 700.00 | 13.44 |
| Neighborhood Revitalization Rebates | (26,836.44) | (17,387.78) | (117,279.00) | 99,891.22 |
| Interest of Fees on Tax | 305,881.77 | 390,434.95 | 160,000.00 | 230,434.95 |
| Intergovernmental | | | | |
| State Grants | - | 1,849.70 | - | 1,849.70 |
| Local Alcoholic Liquor Tax | 10,973.90 | 11,827.09 | 10,000.00 | 1,827.09 |
| Licenses, Fees, and Permits | | | | |
| Mortgage Registration | 237,674.84 | 245,870.25 | 130,000.00 | 115,870.25 |
| Officer Fees | 55,943.62 | 59,022.78 | 75,000.00 | (15,977.22) |
| Court Fees | 13,382.32 | 22,212.06 | 10,000.00 | 12,212.06 |
| VIN Inspections | - | 2,740.00 | - | 2,740.00 |
| Juvenile Justice Fees | 1,640.00 | 1,341.00 | - | 1,341.00 |
| Diversion Fees | 2,925.00 | - | - | - |
| Zoning Permits | 1,750.00 | 900.00 | - | 900.00 |
| Environmental Fees | 22,491.00 | 24,243.14 | - | 24,243.14 |
| GIS Fees | 693.40 | 127.80 | - | 127.80 |
| Appraisal Fees | 6,310.22 | 5,620.50 | - | 5,620.50 |
| Use of Money and Property | | | | |
| Interest on Investments | 171,029.50 | 291,295.87 | 25,000.00 | 266,295.87 |
| Prisoner Board | 22,470.00 | 16,265.14 | 5,000.00 | 11,265.14 |
| Other Receipts | | | | |
| D.O.C. Miscellaneous | 28,624.32 | 27,482.21 | 10,000.00 | 17,482.21 |
| D.O.C. Commissary | 12,188.24 | 8,965.39 | - | 8,965.39 |
| D.O.C. Insurance Proceeds | - | 5,724.56 | - | 5,724.56 |
| Reimbursed Expense | 245,020.20 | 947,678.31 | 130,000.00 | 817,678.31 |
| Miscellaneous | 70,773.13 | 56,785.22 | - | 56,785.22 |
| Operating Transfers from | | | | |
| Diversion Fees Fund | - | - | - | - |
| Motor Vehicle Operating Fund | - | 7,065.35 | - | 7,065.35 |
| Register of Deeds Technology Fund | 10,000.00 | 10,000.00 | - | 10,000.00 |
| Total Receipts | 8,666,475.38 | 8,358,624.76 | \$ 7,086,861.00 | \$ 1,271,763.76 |

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-------------------------|------------------------|-------------------|-------------------|-------------------------------|
| | | Actual | Budget | |
| Expenditures | | | | |
| County Commission | | | | |
| Personal Services | \$ 64,527.56 | \$ 64,192.23 | \$ 63,900.00 | \$ 292.23 |
| Contractual Services | 9,213.46 | 13,286.43 | 6,825.00 | 6,461.43 |
| Commodities | 388.84 | 122.89 | - | 122.89 |
| Total County Commission | <u>74,129.86</u> | <u>77,601.55</u> | <u>70,725.00</u> | <u>6,876.55</u> |
| County Clerk | | | | |
| Personal Services | 213,507.53 | 238,292.33 | 208,355.00 | 29,937.33 |
| Contractual Services | 4,085.76 | 3,558.25 | 4,910.00 | (1,351.75) |
| Commodities | 4,024.86 | 2,071.02 | 3,850.00 | (1,778.98) |
| Total County Clerk | <u>221,618.15</u> | <u>243,921.60</u> | <u>217,115.00</u> | <u>26,806.60</u> |
| County Treasurer | | | | |
| Personal Services | 189,354.40 | 200,082.33 | 184,100.00 | 15,982.33 |
| Contractual Services | 25,474.54 | 16,945.98 | 23,000.00 | (6,054.02) |
| Commodities | 4,613.65 | 8,537.53 | 11,825.00 | (3,287.47) |
| Total County Treasurer | <u>219,442.59</u> | <u>225,565.84</u> | <u>218,925.00</u> | <u>6,640.84</u> |
| County Attorney | | | | |
| Personal Services | 427,334.11 | 522,782.21 | 411,880.00 | 110,902.21 |
| Contractual Services | 50,002.35 | 31,924.86 | 33,330.00 | (1,405.14) |
| Commodities | 7,440.06 | 6,538.98 | 7,985.00 | (1,446.02) |
| Capital Outlay | - | - | 10,310.00 | (10,310.00) |
| Total County Attorney | <u>484,776.52</u> | <u>561,246.05</u> | <u>463,505.00</u> | <u>97,741.05</u> |
| Register of Deeds | | | | |
| Personal Services | 142,346.19 | 144,847.59 | 137,325.00 | 7,522.59 |
| Contractual Services | 4,093.74 | 1,422.19 | 5,650.00 | (4,227.81) |
| Commodities | 462.64 | 408.94 | 1,000.00 | (591.06) |
| Total Register of Deeds | <u>146,902.57</u> | <u>146,678.72</u> | <u>143,975.00</u> | <u>2,703.72</u> |
| Indigent Defense | | | | |
| Contractual Services | <u>151,179.49</u> | <u>-</u> | <u>168,000.00</u> | <u>(168,000.00)</u> |

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|--------------------------|------------------------|---------------|---------------|-------------------------------|
| | | Actual | Budget | |
| Expenditures (Continued) | | | | |
| Unified Court | | | | |
| Contractual Services | \$ 206,952.78 | \$ 242,026.16 | \$ 237,950.00 | \$ 4,076.16 |
| Commodities | 44,652.98 | 28,867.27 | 37,500.00 | (8,632.73) |
| Total Unified Court | 251,605.76 | 270,893.43 | 275,450.00 | (4,556.57) |
| Courthouse General | | | | |
| Personal Services | 8,482.50 | 284.60 | 348,000.00 | (347,715.40) |
| Contractual Services | 664,496.64 | 1,096,975.99 | 1,507,500.00 | (410,524.01) |
| Commodities | 14,254.82 | 220,325.68 | 8,500.00 | 211,825.68 |
| Total Courthouse General | 687,233.96 | 1,317,586.27 | 1,864,000.00 | (546,413.73) |
| Appraiser | | | | |
| Personal Services | 339,655.33 | 360,032.45 | 393,210.00 | (33,177.55) |
| Contractual Services | 48,471.68 | 52,803.62 | 65,430.00 | (12,626.38) |
| Commodities | 25,027.74 | 18,893.00 | 19,500.00 | (607.00) |
| Reimbursed Expense | - | - | - | - |
| Total Appraiser | 413,154.75 | 431,729.07 | 478,140.00 | (46,410.93) |
| GIS | | | | |
| Personal Services | 70,462.27 | 68,452.92 | 67,500.00 | 952.92 |
| Contractual Services | 6,205.78 | 10,976.98 | 13,250.00 | (2,273.02) |
| Commodities | 346.73 | - | 2,000.00 | (2,000.00) |
| Total GIS | 77,014.78 | 79,429.90 | 82,750.00 | (3,320.10) |
| Data Processing | | | | |
| Personal Services | 89,572.08 | 98,628.58 | 95,737.00 | 2,891.58 |
| Contractual Services | 5,331.68 | 4,303.46 | 4,559.00 | (255.54) |
| Commodities | 6,667.05 | 6,329.46 | 6,160.00 | 169.46 |
| Capital Outlay | - | - | 13,000.00 | (13,000.00) |
| Total Data Processing | 101,570.81 | 109,261.50 | 119,456.00 | (10,194.50) |
| Direct Election | | | | |
| Personal Services | (797.38) | (4,064.87) | 6,050.00 | (10,114.87) |
| Contractual Services | 55,129.34 | 107,712.62 | 94,800.00 | 12,912.62 |
| Commodities | 4,925.25 | 9,387.90 | 12,500.00 | (3,112.10) |
| Capital Outlay | 316.58 | - | - | - |
| Total Indirect Election | 59,573.79 | 113,035.65 | 113,350.00 | (314.35) |
| Indirect Election | | | | |
| Personal Services | 48,581.14 | 49,933.77 | 48,205.00 | 1,728.77 |
| Total Direct Election | 48,581.14 | 49,933.77 | 48,205.00 | 1,728.77 |
| Compliance Officer | | | | |
| Personal Services | 2,389.42 | 2,400.00 | 2,400.00 | - |

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|--|------------------------|---------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| Expenditures (Continued) | | | | |
| County Auditor | | | | |
| Personal Services | \$ 2,986.77 | \$ 3,000.00 | \$ 3,000.00 | \$ - |
| Contractual Services | 492.00 | 651.66 | 525.00 | 126.66 |
| Total County Auditor | <u>3,478.77</u> | <u>3,651.66</u> | <u>3,525.00</u> | <u>126.66</u> |
| Special Auto Tag | | | | |
| Personal Services | 161,685.44 | 162,302.29 | 175,000.00 | (12,697.71) |
| Mail Room | | | | |
| Personal Services | 6,496.23 | 6,805.60 | 6,500.00 | 305.60 |
| Human Resources | | | | |
| Personal Services | 12,420.00 | 12,420.00 | 33,420.00 | (21,000.00) |
| Contractual Services | 1,201.34 | 719.29 | - | 719.29 |
| Commodities | 2,643.98 | 1,064.77 | 750.00 | 314.77 |
| Total Human Resources | <u>16,265.32</u> | <u>14,204.06</u> | <u>34,170.00</u> | <u>(19,965.94)</u> |
| County Building Maintenance | | | | |
| Personal Services | 120,244.71 | 140,379.63 | 122,000.00 | 18,379.63 |
| Contractual Services | 189,146.74 | 185,454.03 | 212,024.00 | (26,569.97) |
| Commodities | 17,940.14 | 21,513.11 | 17,696.00 | 3,817.11 |
| Capital Outlay | 950.00 | - | - | - |
| Total County Building Maintenance | <u>328,281.59</u> | <u>347,346.77</u> | <u>351,720.00</u> | <u>(4,373.23)</u> |
| Building Additions/Service Systems | | | | |
| Contractual Services | 11,469.17 | 18,466.21 | 10,000.00 | 8,466.21 |
| Commodities | - | 1,533.79 | 10,000.00 | (8,466.21) |
| Total Building Additions/Service Systems | <u>11,469.17</u> | <u>20,000.00</u> | <u>20,000.00</u> | <u>-</u> |
| Total General Government | <u>3,466,850.11</u> | <u>4,183,593.73</u> | <u>4,856,911.00</u> | <u>(505,317.27)</u> |
| Public Safety | | | | |
| Sheriff | | | | |
| Personal Services | 1,394,766.92 | 1,496,133.17 | 1,449,000.00 | 47,133.17 |
| Contractual Services | 202,392.61 | 172,071.10 | 192,105.00 | (20,033.90) |
| Commodities | 169,614.30 | 180,900.20 | 242,175.00 | (61,274.80) |
| Capital Outlay | - | - | 123,500.00 | (123,500.00) |
| Total Sheriff | <u>1,766,773.83</u> | <u>1,849,104.47</u> | <u>2,006,780.00</u> | <u>(157,675.53)</u> |

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|--------------------------------------|------------------------|---------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| Expenditures (Continued) | | | | |
| Department of Corrections | | | | |
| Personal Services | \$ 1,180,225.94 | \$ 1,173,001.69 | \$ 1,180,600.00 | \$ (7,598.31) |
| Contractual Services | 476,413.35 | 471,234.40 | 588,070.00 | (116,835.60) |
| Commodities | 88,237.44 | 83,648.01 | 96,860.00 | (13,211.99) |
| Reimbursed Expense | - | - | 3,000.00 | (3,000.00) |
| Total Department of Corrections | <u>1,744,876.73</u> | <u>1,727,884.10</u> | <u>1,868,530.00</u> | <u>(140,645.90)</u> |
| Juvenile Detention | | | | |
| Personal Services | - | - | 2,050.00 | (2,050.00) |
| Contractual Services | 242,803.50 | 293,154.97 | 188,572.00 | 104,582.97 |
| Total Juvenile Detention | <u>242,803.50</u> | <u>293,154.97</u> | <u>190,622.00</u> | <u>102,532.97</u> |
| Inmate Housing | | | | |
| Contractual Services | 23,290.82 | - | 13,500.00 | (13,500.00) |
| Emergency Preparedness | | | | |
| Personal Services | 59,049.27 | 63,444.90 | 56,000.00 | 7,444.90 |
| Contractual Services | 6,562.54 | 6,871.67 | 6,977.00 | (105.33) |
| Commodities | 4,957.50 | 6,980.34 | 11,305.00 | (4,324.66) |
| Capital Outlay | - | 39.00 | - | 39.00 |
| Total Emergency Preparedness | <u>70,569.31</u> | <u>77,335.91</u> | <u>74,282.00</u> | <u>3,053.91</u> |
| Total Public Safety | <u>3,848,314.19</u> | <u>3,947,479.45</u> | <u>4,153,714.00</u> | <u>(206,234.55)</u> |
| Health | | | | |
| Coroner | | | | |
| Personal Services | 5,067.04 | 7,442.04 | 3,000.00 | 4,442.04 |
| Contractual Services | 94,104.98 | 89,368.40 | 55,000.00 | 34,368.40 |
| Total Coroner | <u>99,172.02</u> | <u>96,810.44</u> | <u>58,000.00</u> | <u>38,810.44</u> |
| Environmental Services/Zoning | | | | |
| Personal Services | 100,643.72 | 104,321.77 | 98,000.00 | 6,321.77 |
| Contractual Services | 5,984.97 | 8,014.90 | 11,250.00 | (3,235.10) |
| Commodities | 2,175.68 | 2,208.43 | 2,600.00 | (391.57) |
| Capital Outlay | - | - | 5,000.00 | (5,000.00) |
| Total Environmental Services | <u>108,804.37</u> | <u>114,545.10</u> | <u>116,850.00</u> | <u>(2,304.90)</u> |
| Total Health | <u>207,976.39</u> | <u>211,355.54</u> | <u>174,850.00</u> | <u>36,505.54</u> |

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|--|------------------------|------------------------|------------------------|-------------------------------|
| | | Actual | Budget | |
| Expenditures (Continued) | | | | |
| Agriculture | | | | |
| Agriculture Appropriations | | | | |
| Conservation District | \$ 25,500.00 | \$ 38,250.00 | \$ 25,500.00 | \$ 12,750.00 |
| Fair | 13,278.00 | 13,278.00 | 13,278.00 | - |
| 4-H Awards | 1,125.00 | 3,000.00 | 3,000.00 | - |
| Total Agriculture Appropriations | <u>39,903.00</u> | <u>54,528.00</u> | <u>41,778.00</u> | <u>12,750.00</u> |
| Culture and Recreation | | | | |
| Culture and Recreation Appropriations | | | | |
| Historical Society | 17,470.00 | 17,470.00 | 17,470.00 | - |
| Economic Development | | | | |
| Economic Development Projects (Cessna) | | | | |
| Contractual Services | 41,165.91 | 18,693.19 | 100,000.00 | (81,306.81) |
| Sanitation | | | | |
| Household Hazardous Waste | | | | |
| Personal Services | - | - | 5,175.00 | (5,175.00) |
| Contractual Services | 12,428.54 | 12,708.65 | 11,745.00 | 963.65 |
| Total Household Hazardous Waste | <u>12,428.54</u> | <u>12,708.65</u> | <u>16,920.00</u> | <u>(4,211.35)</u> |
| Capital Outlay Projects | | | | |
| Capital Outlay | 146,801.85 | 288,799.97 | 540,000.00 | (251,200.03) |
| Operating Transfers to | | | | |
| Noxious Weed Fund | 5,175.00 | 5,175.00 | - | 5,175.00 |
| Risk Management | - | - | 200,000.00 | (200,000.00) |
| Total Expenditures | <u>7,786,084.99</u> | <u>8,739,803.53</u> | <u>\$10,101,643.00</u> | <u>\$ (1,193,839.47)</u> |
| Receipts Over(Under) Expenditures | 880,390.39 | (381,178.77) | | |
| Unencumbered Cash, Beginning | <u>4,450,503.93</u> | <u>5,330,894.32</u> | | |
| Unencumbered Cash, Ending | <u>\$ 5,330,894.32</u> | <u>\$ 4,954,890.55</u> | | |

MONTGOMERY COUNTY, KANSAS
AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-------------------------------------|------------------------|-------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ 473,890.90 | \$ 467,792.70 | \$ 508,641.00 | \$ (40,848.30) |
| Delinquent Tax | 17,522.32 | 15,769.97 | 8,000.00 | 7,769.97 |
| Motor Vehicle Tax | 21,420.41 | 37,199.60 | 38,440.00 | (1,240.40) |
| Recreational Vehicle Tax | 312.71 | 498.56 | 502.00 | (3.44) |
| 16/20 M Truck Tax | 1,157.89 | 429.96 | 988.00 | (558.04) |
| Commercial Vehicle Tax | 795.60 | 1,749.03 | 1,825.00 | (75.97) |
| Watercraft Tax | 92.44 | 226.05 | 232.00 | (5.95) |
| Rental Excise Tax | 185.31 | 215.65 | 273.00 | (57.35) |
| In Lieu of Tax | 125.26 | 61.95 | 100.00 | (38.05) |
| Neighborhood Revitalization Rebates | (1,956.40) | (1,691.86) | (2,048.00) | 356.14 |
| Total Receipts | 513,546.44 | 522,251.61 | \$ 556,953.00 | \$ (34,701.39) |
| Expenditures | | | | |
| Public Safety | | | | |
| Contractual Services | 532,999.02 | 526,228.25 | \$ 533,000.00 | \$ (6,771.75) |
| Total Expenditures | 532,999.02 | 526,228.25 | \$ 533,000.00 | \$ (6,771.75) |
| Receipts Over(Under) Expenditures | (19,452.58) | (3,976.64) | | |
| Unencumbered Cash, Beginning | 23,429.22 | 3,976.64 | | |
| Unencumbered Cash, Ending | \$ 3,976.64 | \$ - | | |

MONTGOMERY COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-------------------------------------|------------------------|-------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ 135,643.74 | \$ 132,960.33 | \$ 144,097.00 | \$ (11,136.67) |
| Delinquent Tax | 3,221.95 | 3,745.45 | 1,000.00 | 2,745.45 |
| Motor Vehicle Tax | 3,297.64 | 10,160.06 | 10,990.00 | (829.94) |
| Recreational Vehicle Tax | 47.79 | 134.51 | 144.00 | (9.49) |
| 16/20 M Truck Tax | 196.87 | 61.35 | 283.00 | (221.65) |
| Commercial Vehicle Tax | 115.23 | 495.73 | 522.00 | (26.27) |
| Watercraft Tax | 13.24 | 64.63 | 66.00 | (1.37) |
| Rental Excise Tax | 29.96 | 54.67 | 78.00 | (23.33) |
| In Lieu of Tax | 35.68 | 17.53 | - | 17.53 |
| Neighborhood Revitalization Rebates | (559.17) | (478.82) | (580.00) | 101.18 |
| Total Receipts | <u>142,042.93</u> | <u>147,215.44</u> | <u>\$ 156,600.00</u> | <u>\$ (9,384.56)</u> |
| Expenditures | | | | |
| Economic Development | | | | |
| Contractual Services | 160,000.00 | 158,666.48 | \$ 160,000.00 | \$ (1,333.52) |
| Total Expenditures | <u>160,000.00</u> | <u>158,666.48</u> | <u>\$ 160,000.00</u> | <u>\$ (1,333.52)</u> |
| Receipts Over(Under) Expenditures | (17,957.07) | (11,451.04) | | |
| Unencumbered Cash, Beginning | <u>29,408.11</u> | <u>11,451.04</u> | | |
| Unencumbered Cash, Ending | <u>\$ 11,451.04</u> | <u>\$ -</u> | | |

MONTGOMERY COUNTY, KANSAS
EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-------------------------------------|------------------------|------------------------|------------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ 3,498,456.83 | \$ 3,731,690.34 | \$ 4,049,637.00 | \$ (317,946.66) |
| Delinquent Tax | 201,256.80 | 138,522.71 | 50,000.00 | 88,522.71 |
| Motor Vehicle Tax | 438,274.85 | 347,963.03 | 283,052.00 | 64,911.03 |
| Recreational Vehicle Tax | 6,694.26 | 4,936.30 | 3,699.00 | 1,237.30 |
| 16/20 M Truck Tax | 7,239.28 | 13,005.34 | 7,277.00 | 5,728.34 |
| Commercial Vehicle Tax | 22,623.30 | 13,444.29 | 13,436.00 | 8.29 |
| Watercraft Tax | 2,792.94 | 1,663.24 | 1,705.00 | (41.76) |
| Rental Excise Tax | 2,539.79 | 2,698.96 | 2,007.00 | 691.96 |
| In Lieu of Tax | 940.62 | 493.08 | - | 493.08 |
| Neighborhood Revitalization Rebates | (14,408.99) | (13,466.76) | (16,307.00) | 2,840.24 |
| Other Receipts | | | | |
| Miscellaneous | - | - | 3,000.00 | (3,000.00) |
| Reimbursed Expense | - | 3,134,209.15 | 2,905,000.00 | 229,209.15 |
| Total Receipts | 4,166,409.68 | 7,375,159.68 | \$ 7,302,506.00 | \$ 72,653.68 |
| Expenditures | | | | |
| General Government | | | | |
| Contractual Services | 213,213.00 | 182,170.36 | \$ - | \$ 182,170.36 |
| Health Insurance | 5,804,373.19 | 5,905,778.23 | 6,700,000.00 | (794,221.77) |
| KPERS | 602,260.19 | 693,267.43 | 750,000.00 | (56,732.57) |
| Life Insurance | 6,911.43 | 6,825.77 | 8,000.00 | (1,174.23) |
| Social Security | 534,778.84 | 555,129.50 | 575,000.00 | (19,870.50) |
| Unemployment | 23,272.53 | 21,739.25 | 86,000.00 | (64,260.75) |
| Workmen's Compensation | 12.58 | - | 200,000.00 | (200,000.00) |
| Reimbursed Expense | (3,037,065.80) | - | - | - |
| Total General Government | 4,147,755.96 | 7,364,910.54 | 8,319,000.00 | (954,089.46) |
| Total Expenditures | 4,147,755.96 | 7,364,910.54 | \$ 8,319,000.00 | \$ (954,089.46) |
| Receipts Over(Under) Expenditures | 18,653.72 | 10,249.14 | | |
| Unencumbered Cash, Beginning | 2,249,756.65 | 2,268,410.37 | | |
| Unencumbered Cash, Ending | <u>\$ 2,268,410.37</u> | <u>\$ 2,278,659.51</u> | | |

MONTGOMERY COUNTY, KANSAS
HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-------------------------------------|------------------------|----------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ 213,238.14 | \$ 215,872.02 | \$ 232,666.00 | \$ (16,793.98) |
| Delinquent Tax | 4,063.78 | 4,877.01 | 3,000.00 | 1,877.01 |
| Motor Vehicle Tax | 2,260.29 | 15,904.26 | 17,317.00 | (1,412.74) |
| Recreational Vehicle Tax | 35.18 | 209.99 | 226.00 | (16.01) |
| 16/20 M Truck Tax | (0.94) | 76.68 | 445.00 | (368.32) |
| Commercial Vehicle Tax | 131.12 | 782.08 | 822.00 | (39.92) |
| Watercraft Tax | 16.45 | 102.08 | 104.00 | (1.92) |
| Rental Excise Tax | 10.27 | 84.17 | 2,027.00 | (1,942.83) |
| In Lieu of Tax | 56.69 | 28.33 | - | 28.33 |
| Neighborhood Revitalization Rebates | (882.20) | (773.61) | (937.00) | 163.39 |
| Intergovernmental | | | | |
| Federal Financial Assistance | 298,946.00 | 312,554.00 | 150,000.00 | 162,554.00 |
| Licenses, Fees, and Permits | | | | |
| Service Fees | 109,601.42 | 105,600.95 | 120,000.00 | (14,399.05) |
| Other Receipts | | | | |
| Miscellaneous | (25.00) | - | - | - |
| Total Receipts | 627,451.20 | 655,317.96 | \$ 525,670.00 | \$ 129,647.96 |
| Expenditures | | | | |
| Health | | | | |
| Personal Services | 358,289.61 | 385,627.58 | \$ 387,583.00 | \$ (1,955.42) |
| Contractual Services | 56,456.28 | 96,317.92 | 56,500.00 | 39,817.92 |
| Commodities | 125,733.74 | 77,798.53 | 123,000.00 | (45,201.47) |
| Capital Outlay | 5,943.98 | 606.95 | 4,800.00 | (4,193.05) |
| Total Health | 546,423.61 | 560,350.98 | 571,883.00 | (11,532.02) |
| Total Expenditures | 546,423.61 | 560,350.98 | \$ 571,883.00 | \$ (11,532.02) |
| Receipts Over(Under) Expenditures | 81,027.59 | 94,966.98 | | |
| Unencumbered Cash, Beginning | 112,027.99 | 193,055.58 | | |
| Unencumbered Cash, Ending | <u>\$ 193,055.58</u> | <u>\$ 288,022.56</u> | | |

MONTGOMERY COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-------------------------------------|------------------------|------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ (2,357.36) | \$ 74,156.44 | \$ 82,215.00 | \$ (8,058.56) |
| Delinquent Tax | 4,436.03 | 1,564.27 | 150.00 | 1,414.27 |
| Motor Vehicle Tax | 1,797.25 | - | - | - |
| Recreational Vehicle Tax | 23.75 | - | - | - |
| 16/20 M Truck Tax | 235.25 | 0.71 | - | 0.71 |
| Commercial Vehicle Tax | 13.36 | - | - | - |
| Watercraft Tax | 0.14 | - | - | - |
| Rental Excise Tax | 26.07 | - | - | - |
| In Lieu of Tax | 4.91 | 9.99 | 50.00 | (40.01) |
| Neighborhood Revitalization Rebates | - | (272.84) | - | (272.84) |
| Total Receipts | 4,179.40 | 75,458.57 | \$ 82,415.00 | \$ (6,956.43) |
| Expenditures | | | | |
| Health | | | | |
| Contractual Services | 35,074.50 | 70,312.40 | \$ 78,500.00 | \$ (8,187.60) |
| Total Expenditures | 35,074.50 | 70,312.40 | \$ 78,500.00 | \$ (8,187.60) |
| Receipts Over(Under) Expenditures | (30,895.10) | 5,146.17 | | |
| Unencumbered Cash, Beginning | 25,748.93 | (5,146.17) | | |
| Unencumbered Cash, Ending | \$ (5,146.17) | \$ - | | |

MONTGOMERY COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-------------------------------------|------------------------|------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ (1,492.55) | \$ 45,610.05 | \$ 50,398.00 | \$ (4,787.95) |
| Delinquent Tax | 2,630.13 | - | 50.00 | (50.00) |
| Motor Vehicle Tax | 1,025.34 | 893.63 | - | 893.63 |
| Recreational Vehicle Tax | 13.57 | - | - | - |
| 16/20 M Truck Tax | 134.16 | 0.41 | - | 0.41 |
| Commercial Vehicle Tax | 7.63 | - | - | - |
| Watercraft Tax | 0.07 | - | - | - |
| Rental Excise Tax | 14.88 | - | - | - |
| In Lieu of Tax | 3.02 | 6.14 | - | 6.14 |
| Neighborhood Revitalization Rebates | - | (167.68) | - | (167.68) |
| Total Receipts | 2,336.25 | 46,342.55 | \$ 50,448.00 | \$ (4,105.45) |
| Expenditures | | | | |
| Health | | | | |
| Contractual Services | 32,253.99 | 46,342.55 | \$ 48,000.00 | \$ (1,657.45) |
| Total Expenditures | 32,253.99 | 46,342.55 | \$ 48,000.00 | \$ (1,657.45) |
| Receipts Over(Under) Expenditures | (29,917.74) | - | | |
| Unencumbered Cash, Beginning | 29,917.74 | - | | |
| Unencumbered Cash, Ending | \$ - | \$ - | | |

MONTGOMERY COUNTY, KANSAS
NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|--|------------------------|---------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ 80,511.48 | \$ 94,780.69 | \$ 103,210.00 | \$ (8,429.31) |
| Delinquent Tax | 3,646.02 | 3,001.30 | 3,000.00 | 1.30 |
| Motor Vehicle Tax | 3,484.54 | 6,240.29 | 6,555.00 | (314.71) |
| Recreational Vehicle Tax | 50.15 | 83.22 | 86.00 | (2.78) |
| 16/20 M Truck Tax | 229.92 | 59.23 | 169.00 | (109.77) |
| Commercial Vehicle Tax | 113.29 | 297.57 | 311.00 | (13.43) |
| Watercraft Tax | 12.80 | 38.55 | 39.00 | (0.45) |
| Rental Excise Tax | 33.33 | 35.20 | 46.00 | (10.80) |
| In Lieu of Tax | 22.35 | 12.55 | - | 12.55 |
| Neighborhood Revitalization Rebates | (333.80) | (342.97) | (416.00) | 73.03 |
| Other Receipts | | | | |
| Reimbursed Expense | 72,790.25 | 73,157.15 | 80,000.00 | (6,842.85) |
| Operating Transfers from General Fund | 5,175.00 | 5,175.00 | - | 5,175.00 |
| Total Cash Receipts | 165,735.33 | 182,537.78 | \$ 193,000.00 | \$ (10,462.22) |
| Expenditures | | | | |
| Agriculture | | | | |
| Personal Services | 68,603.65 | 72,505.90 | \$ 66,799.00 | \$ 5,706.90 |
| Contractual Services | 11,766.17 | 12,469.70 | 14,300.00 | (1,830.30) |
| Commodities | 119,186.96 | 90,863.79 | 125,500.00 | (34,636.21) |
| Total Expenditures | 199,556.78 | 175,839.39 | \$ 206,599.00 | \$ (30,759.61) |
| Receipts Over(Under) Expenditures | (33,821.45) | 6,698.39 | | |
| Unencumbered Cash, Beginning | 58,700.24 | 24,878.79 | | |
| Unencumbered Cash, Ending | <u>\$ 24,878.79</u> | <u>\$ 31,577.18</u> | | |

MONTGOMERY COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-------------------------------------|------------------------|---------------------|------------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ 3,526,254.18 | \$ 3,777,844.95 | \$ 4,101,909.00 | \$ (324,064.05) |
| Delinquent Tax | 132,466.27 | 118,715.08 | 80,000.00 | 38,715.08 |
| Motor Vehicle Tax | 172,852.05 | 281,510.67 | 285,747.00 | (4,236.33) |
| Recreational Vehicle Tax | 2,550.33 | 3,790.93 | 3,734.00 | 56.93 |
| 16/20 M Truck Tax | 7,850.03 | 3,851.60 | 7,346.00 | (3,494.40) |
| Commercial Vehicle Tax | 6,995.29 | 13,041.51 | 13,564.00 | (522.49) |
| Watercraft Tax | 827.81 | 1,680.92 | 1,721.00 | (40.08) |
| Rental Excise Tax | 1,381.87 | 1,677.38 | 2,027.00 | (349.62) |
| In Lieu of Tax | 950.39 | 499.46 | 230.00 | 269.46 |
| Neighborhood Revitalization Rebates | (14,545.78) | (13,640.97) | (15,983.00) | 2,342.03 |
| Special Assessments | 18,038.66 | 12,698.76 | 16,000.00 | (3,301.24) |
| Intergovernmental | | | | |
| State Grants | - | 616.57 | - | 616.57 |
| Special City and County Highway | 1,030,306.87 | 1,054,635.40 | 930,000.00 | 124,635.40 |
| Licenses, Fees, and Permits | | | | |
| Contractor Fees | 10,000.00 | - | 4,750.00 | (4,750.00) |
| Other Receipts | | | | |
| Reimbursed Expense | 4,814.41 | 26.52 | - | 26.52 |
| Miscellaneous | 13,953.67 | 44,355.26 | 13,800.00 | 30,555.26 |
| Total Receipts | 4,914,696.05 | 5,301,304.04 | \$ 5,444,845.00 | \$ (143,540.96) |

MONTGOMERY COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-----------------------------------|------------------------|----------------------|------------------------|-------------------------------|
| | | Actual | Budget | |
| Expenditures | | | | |
| Public Works | | | | |
| Personal Services | \$ 1,364,172.42 | \$ 1,427,567.93 | \$ 1,388,880.00 | \$ 38,687.93 |
| Contractual Services | 284,585.61 | 195,311.18 | 284,200.00 | (88,888.82) |
| Commodities | 2,916,385.21 | 2,935,539.78 | 2,925,395.00 | 10,144.78 |
| Capital Outlay | 230,000.00 | 230,000.00 | 230,000.00 | - |
| Total Public Works | <u>4,795,143.24</u> | <u>4,788,418.89</u> | <u>4,828,475.00</u> | <u>(40,056.11)</u> |
| Operating Transfers to | | | | |
| Special Highway Fund | - | - | 100,000.00 | (100,000.00) |
| Special Machinery Fund | 200,000.00 | 200,000.00 | 100,000.00 | 100,000.00 |
| Total Transfers | <u>200,000.00</u> | <u>200,000.00</u> | <u>200,000.00</u> | <u>-</u> |
| Cash Basis Reserve | - | - | 400,000.00 | (400,000.00) |
| Total Expenditures | <u>4,995,143.24</u> | <u>4,988,418.89</u> | <u>\$ 5,428,475.00</u> | <u>\$ (440,056.11)</u> |
| Receipts Over(Under) Expenditures | (80,447.19) | 312,885.15 | | |
| Unencumbered Cash, Beginning | <u>433,302.54</u> | <u>352,855.35</u> | | |
| Unencumbered Cash, Ending | <u>\$ 352,855.35</u> | <u>\$ 665,740.50</u> | | |

MONTGOMERY COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-----------------------------------|------------------------|----------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ 359,946.64 | \$ 386,659.60 | \$ 402,482.00 | \$ (15,822.40) |
| Delinquent Tax | 18,730.81 | 7,052.40 | 6,000.00 | 1,052.40 |
| Motor Vehicle Tax | 26,665.38 | 26,068.28 | 22,818.00 | 3,250.28 |
| Recreational Vehicle Tax | 540.87 | 482.82 | 398.00 | 84.82 |
| 16/20 M Truck Tax | 1,038.38 | 1,236.37 | 1,206.00 | 30.37 |
| Commercial Vehicle Tax | 1,578.93 | 1,329.02 | 1,279.00 | 50.02 |
| Watercraft Tax | 213.51 | 185.09 | 175.00 | 10.09 |
| Rental Excise Tax | 7.88 | 10.43 | 7.00 | 3.43 |
| In Lieu of Tax | 1,400.00 | - | - | - |
| Use of Money and Property | | | | |
| Sale of Assets | - | 16,400.00 | - | 16,400.00 |
| Other Receipts | | | | |
| Donations | - | 200.00 | - | 200.00 |
| Reimbursed Expense | - | 1,560.00 | - | 1,560.00 |
| Miscellaneous | 791.94 | - | - | - |
| Total Receipts | 410,914.34 | 441,184.01 | \$ 434,365.00 | \$ 6,819.01 |
| Expenditures | | | | |
| Public Safety | | | | |
| Personal Services | 71,126.91 | 75,926.19 | \$ 110,000.00 | \$ (34,073.81) |
| Contractual Services | 137,256.42 | 166,349.99 | 170,000.00 | (3,650.01) |
| Commodities | 98,031.58 | 35,752.96 | 78,500.00 | (42,747.04) |
| Capital Outlay | 34,500.00 | 33,510.00 | 54,509.00 | (20,999.00) |
| Total Public Works | 340,914.91 | 311,539.14 | 413,009.00 | (101,469.86) |
| Operating Transfers to | | | | |
| Special Rural Fire Equipment Fund | 30,000.00 | - | 15,000.00 | (15,000.00) |
| Total Expenditures | 370,914.91 | 311,539.14 | \$ 428,009.00 | \$ (116,469.86) |
| Receipts Over(Under) Expenditures | 39,999.43 | 129,644.87 | | |
| Unencumbered Cash, Beginning | 49,568.60 | 89,568.03 | | |
| Unencumbered Cash, Ending | <u>\$ 89,568.03</u> | <u>\$ 219,212.90</u> | | |

MONTGOMERY COUNTY, KANSAS
RURAL FIRE EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-----------------------------------|------------------------|-----------------|--------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ 24,634.79 | \$ (14.94) | \$ - | \$ (14.94) |
| Delinquent Tax | 386.33 | 274.88 | 175.00 | 99.88 |
| Motor Vehicle Tax | - | 1,382.11 | 1,561.00 | (178.89) |
| Recreational Vehicle Tax | - | 23.59 | 27.00 | (3.41) |
| 16/20 M Truck Tax | - | (0.04) | 83.00 | (83.04) |
| Commercial Vehicle Tax | - | 85.67 | 87.00 | (1.33) |
| Watercraft Tax | 0.07 | 12.70 | 12.00 | 0.70 |
| Rental Excise Tax | - | 0.35 | 1.00 | (0.65) |
| Total Receipts | 25,021.19 | 1,764.32 | \$ 1,946.00 | \$ (181.68) |
| Expenditures | | | | |
| Public Safety | | | | |
| Contractual Services | 3,532.00 | 2,476.00 | \$ - | \$ 2,476.00 |
| Health Insurance | - | - | 4,250.00 | (4,250.00) |
| KPERS | - | - | 1,000.00 | (1,000.00) |
| Social Security | - | - | 3,000.00 | (3,000.00) |
| Unemployment | 270.28 | 257.92 | 1,000.00 | (742.08) |
| Total Public Safety | 3,802.28 | 2,733.92 | 9,250.00 | (6,516.08) |
| Total Expenditures | 3,802.28 | 2,733.92 | \$ 9,250.00 | \$ (6,516.08) |
| Receipts Over(Under) Expenditures | 21,218.91 | (969.60) | | |
| Unencumbered Cash, Beginning | 5,683.79 | 26,902.70 | | |
| Unencumbered Cash, Ending | \$ 26,902.70 | \$ 25,933.10 | | |

MONTGOMERY COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-------------------------------------|------------------------|-------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ 145,545.34 | \$ 144,923.15 | \$ 157,824.00 | \$ (12,900.85) |
| Delinquent Tax | 7,613.25 | 5,633.50 | 3,000.00 | 2,633.50 |
| Motor Vehicle Tax | 12,710.50 | 12,945.44 | 11,801.00 | 1,144.44 |
| Recreational Vehicle Tax | 191.13 | 179.13 | 154.00 | 25.13 |
| 16/20 M Truck Tax | 379.10 | 333.87 | 303.00 | 30.87 |
| Commercial Vehicle Tax | 590.78 | 548.82 | 560.00 | (11.18) |
| Watercraft Tax | 71.72 | 69.54 | 71.00 | (1.46) |
| Rental Excise Tax | 86.55 | 89.01 | 84.00 | 5.01 |
| In Lieu of Tax | 38.58 | 19.22 | 20.00 | (0.78) |
| Neighborhood Revitalization Rebates | (600.09) | (524.84) | (627.00) | 102.16 |
| Total Receipts | 166,626.86 | 164,216.84 | \$ 173,190.00 | \$ (8,973.16) |
| Expenditures | | | | |
| Social Services for Aged and Poor | | | | |
| Contractual Services | 118,416.00 | 122,901.03 | \$ 290,000.00 | \$ (167,098.97) |
| Capital Outlay | - | - | 120,000.00 | (120,000.00) |
| Total Expenditures | 118,416.00 | 122,901.03 | \$ 410,000.00 | \$ (287,098.97) |
| Receipts Over(Under) Expenditures | 48,210.86 | 41,315.81 | | |
| Unencumbered Cash, Beginning | 368,543.31 | 416,754.17 | | |
| Unencumbered Cash, Ending | \$ 416,754.17 | \$ 458,069.98 | | |

MONTGOMERY COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-----------------------------------|------------------------|--------------|--------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | \$ 10,973.91 | \$ 11,827.10 | \$ 30,000.00 | \$ (18,172.90) |
| Total Receipts | 10,973.91 | 11,827.10 | \$ 30,000.00 | \$ (18,172.90) |
| Expenditures | | | | |
| Health | | | | |
| Contractual Services | 11,223.91 | 11,827.10 | \$ 31,500.00 | \$ (19,672.90) |
| Total Expenditures | 11,223.91 | 11,827.10 | \$ 31,500.00 | \$ (19,672.90) |
| Receipts Over(Under) Expenditures | (250.00) | - | | |
| Unencumbered Cash, Beginning | 1,500.00 | 1,250.00 | | |
| Unencumbered Cash, Ending | \$ 1,250.00 | \$ 1,250.00 | | |

MONTGOMERY COUNTY, KANSAS
SPECIAL BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-------------------------------------|------------------------|----------------------|------------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ 582,745.00 | \$ 791,253.76 | \$ 855,084.00 | \$ (63,830.24) |
| Delinquent Tax | 22,998.70 | 19,219.66 | 10,000.00 | 9,219.66 |
| Motor Vehicle Tax | 39,268.29 | 51,717.04 | 47,169.00 | 4,548.04 |
| Recreational Vehicle Tax | 611.42 | 715.46 | 616.00 | 99.46 |
| 16/20 M Truck Tax | (6.32) | 1,330.56 | 1,213.00 | 117.56 |
| Commercial Vehicle Tax | 2,277.02 | 2,192.41 | 2,239.00 | (46.59) |
| Watercraft Tax | 286.40 | 277.28 | 284.00 | (6.72) |
| Rental Excise Tax | 178.23 | 355.75 | 335.00 | 20.75 |
| In Lieu of Tax | 167.51 | 104.12 | - | 104.12 |
| Neighborhood Revitalization Rebates | (2,400.66) | (2,843.47) | (3,443.00) | 599.53 |
| Other Receipts | | | | |
| Miscellaneous | - | - | - | - |
| Total Receipts | 646,125.59 | 864,322.57 | \$ 913,497.00 | \$ (49,174.43) |
| Expenditures | | | | |
| Public Works | | | | |
| Personal Services | 160,471.81 | 169,342.62 | \$ 167,800.00 | \$ 1,542.62 |
| Contractual Services | 487,945.36 | 153,646.15 | 486,500.00 | (332,853.85) |
| Commodities | 89,542.15 | 167,393.30 | 115,200.00 | 52,193.30 |
| Capital Outlay | - | - | 600,000.00 | (600,000.00) |
| Total Expenditures | 737,959.32 | 490,382.07 | \$ 1,369,500.00 | \$ (879,117.93) |
| Receipts Over(Under) Expenditures | (91,833.73) | 373,940.50 | | |
| Unencumbered Cash, Beginning | 613,319.94 | 521,486.21 | | |
| Unencumbered Cash, Ending | \$ 521,486.21 | \$ 895,426.71 | | |

MONTGOMERY COUNTY, KANSAS
SPECIAL LIABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-------------------------------------|------------------------|---------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ 14,243.25 | \$ 15,554.49 | \$ 16,869.00 | \$ (1,314.51) |
| Delinquent Tax | 685.06 | 577.15 | 200.00 | 377.15 |
| Motor Vehicle Tax | 1,050.93 | 1,205.50 | 1,173.00 | 32.50 |
| Recreational Vehicle Tax | 15.56 | 16.39 | 15.00 | 1.39 |
| 16/20 M Truck Tax | 44.76 | 24.18 | 30.00 | (5.82) |
| Commercial Vehicle Tax | 43.64 | 53.38 | 56.00 | (2.62) |
| Watercraft Tax | 5.11 | 6.79 | 7.00 | (0.21) |
| Rental Excise Tax | 8.18 | 7.76 | 8.00 | (0.24) |
| In Lieu of Tax | 3.87 | 2.05 | - | 2.05 |
| Neighborhood Revitalization Rebates | (58.98) | (55.88) | (150.00) | 94.12 |
| Total Receipts | <u>16,041.38</u> | <u>17,391.81</u> | <u>\$ 18,208.00</u> | <u>\$ (816.19)</u> |
| Expenditures | | | | |
| General Government | | | | |
| Contractual Services | - | 20,200.00 | \$ 24,500.00 | \$ (4,300.00) |
| Total Expenditures | <u>-</u> | <u>20,200.00</u> | <u>\$ 24,500.00</u> | <u>\$ (4,300.00)</u> |
| Receipts Over(Under) Expenditures | 16,041.38 | (2,808.19) | | |
| Unencumbered Cash, Beginning | - | 16,041.38 | | |
| Unencumbered Cash, Ending | <u>\$ 16,041.38</u> | <u>\$ 13,233.19</u> | | |

MONTGOMERY COUNTY, KANSAS
SPECIAL PARK AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-----------------------------------|------------------------|--------------|--------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | \$ 10,973.91 | \$ 11,827.12 | \$ 20,000.00 | \$ (8,172.88) |
| Total Receipts | 10,973.91 | 11,827.12 | \$ 20,000.00 | \$ (8,172.88) |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Contractual Services | 10,973.92 | 11,827.14 | \$ 20,000.00 | \$ (8,172.86) |
| Total Expenditures | 10,973.92 | 11,827.14 | \$ 20,000.00 | \$ (8,172.86) |
| Receipts Over(Under) Expenditures | (0.01) | (0.02) | | |
| Unencumbered Cash, Beginning | 0.01 | - | | |
| Unencumbered Cash, Ending | \$ - | \$ (0.02) | | |

MONTGOMERY COUNTY, KANSAS
TOURISM AND CONVENTION PROMOTION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-----------------------------------|------------------------|---------------|---------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Transient Guest Tax | \$ 247,257.43 | \$ 310,645.60 | \$ 375,000.00 | \$ (64,354.40) |
| Total Receipts | 247,257.43 | 310,645.60 | \$ 375,000.00 | \$ (64,354.40) |
| Expenditures | | | | |
| Economic Development | | | | |
| Contractual Services | 247,257.43 | 310,645.60 | \$ 375,000.00 | \$ (64,354.40) |
| Total Expenditures | 247,257.43 | 310,645.60 | \$ 375,000.00 | \$ (64,354.40) |
| Receipts Over(Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | \$ - | \$ - | | |

MONTGOMERY COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | \$ - | \$ - |
| Total Receipts | - | - |
| Expenditures | | |
| Capital Expenditures | | |
| Capital Outlay | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 10,371.09 | 10,371.09 |
| Unencumbered Cash, Ending | \$ 10,371.09 | \$ 10,371.09 |

MONTGOMERY COUNTY, KANSAS
RISK MANAGEMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|---|------------------------|----------------------|------------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Operating Transfers from No Fund Warrants Fund General Fund | \$ - | \$ - | \$ 1,888.00 | \$ (1,888.00) |
| | - | - | 200,000.00 | (200,000.00) |
| Total Receipts | - | - | <u>\$ 201,888.00</u> | <u>\$ (201,888.00)</u> |
| Expenditures | | | | |
| General Government Contractual Services | - | - | \$ 1,128,268.00 | \$ (1,128,268.00) |
| Total Expenditures | - | - | <u>\$ 1,128,268.00</u> | <u>\$ (1,128,268.00)</u> |
| Receipts Over(Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | 710,954.52 | 710,954.52 | | |
| Unencumbered Cash, Ending | <u>\$ 710,954.52</u> | <u>\$ 710,954.52</u> | | |

MONTGOMERY COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-----------------------------------|------------------------|--------------|--------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Special Assessments | \$ - | \$ - | \$ - | \$ - |
| Total Receipts | - | - | \$ - | \$ - |
| Expenditures | | | | |
| Agriculture | | | | |
| Capital Outlay | 34,306.00 | 43,034.00 | \$ 82,865.00 | \$ (39,831.00) |
| Total Expenditures | 34,306.00 | 43,034.00 | \$ 82,865.00 | \$ (39,831.00) |
| Receipts Over(Under) Expenditures | (34,306.00) | (43,034.00) | | |
| Unencumbered Cash, Beginning | 82,864.72 | 48,558.72 | | |
| Unencumbered Cash, Ending | \$ 48,558.72 | \$ 5,524.72 | | |

MONTGOMERY COUNTY, KANSAS
SPECIAL HIGHWAY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| State Aid | \$ - | \$ 219,545.14 |
| Total Receipts | - | 219,545.14 |
| Expenditures | | |
| Public Works | | |
| Commodities | 515,519.51 | 213,544.03 |
| Total Expenditures | 515,519.51 | 213,544.03 |
| Receipts Over(Under) Expenditures | (515,519.51) | 6,001.11 |
| Unencumbered Cash, Beginning | 558,786.53 | 43,267.02 |
| Unencumbered Cash, Ending | \$ 43,267.02 | \$ 49,268.13 |

MONTGOMERY COUNTY, KANSAS
SPECIAL MACHINERY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|--|------------------------|---------------------------|
| Receipts | | |
| Operating Transfers from Road and Bridge Fund | \$ 200,000.00 | \$ 200,000.00 |
| Other Receipts | | |
| Insurance Proceeds | - | 51,924.75 |
| Total Receipts | <u>200,000.00</u> | <u>251,924.75</u> |
| Expenditures | | |
| Public Works | | |
| Capital Outlay | <u>186,324.00</u> | <u>95,159.00</u> |
| Total Expenditures | <u>186,324.00</u> | <u>95,159.00</u> |
| Receipts Over(Under) Expenditures | 13,676.00 | 156,765.75 |
| Unencumbered Cash, Beginning | <u>237,259.26</u> | <u>250,935.26</u> |
| Unencumbered Cash, Ending | <u>\$ 250,935.26</u> | <u>\$ 407,701.01</u> |

MONTGOMERY COUNTY, KANSAS
SPECIAL RURAL FIRE EQUIPMENT FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|--|------------------------|---------------------------|
| Receipts | | |
| Operating Transfers from Rural Fire District No. 1 Fund | \$ 30,000.00 | \$ - |
| Total Receipts | 30,000.00 | - |
| Expenditures | | |
| Public Safety | | |
| Commodities | - | 6,672.35 |
| Capital Outlay | 23,330.00 | 47,974.04 |
| Total Expenditures | 23,330.00 | 54,646.39 |
| Receipts Over(Under) Expenditures | 6,670.00 | (54,646.39) |
| Unencumbered Cash, Beginning | 79,947.27 | 86,617.27 |
| Unencumbered Cash, Ending | \$ 86,617.27 | \$ 31,970.88 |

MONTGOMERY COUNTY, KANSAS
SPECIAL HOUSING FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| State Grants | \$ 9,291.92 | \$ - |
| Total Receipts | 9,291.92 | - |
| Expenditures | | |
| General Government | | |
| Capital Outlay | 13,120.61 | - |
| Total Expenditures | 13,120.61 | - |
| Receipts Over(Under) Expenditures | (3,828.69) | - |
| Unencumbered Cash, Beginning | 3,828.69 | - |
| Unencumbered Cash, Ending | \$ - | \$ - |

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 1 FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-----------------------------------|------------------------|--------------|--------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Other Receipts | | | | |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - |
| Total Receipts | - | - | \$ - | \$ - |
| Expenditures | | | | |
| Wastewater | | | | |
| Contractual Services | - | - | \$ - | \$ - |
| Total Expenditures | - | - | \$ - | \$ - |
| Receipts Over(Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | 13,315.88 | 13,315.88 | | |
| Unencumbered Cash, Ending | \$ 13,315.88 | \$ 13,315.88 | | |

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 5 SPECIAL ASSESSMENTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Taxes and Shared Receipts | | |
| Delinquent Tax | \$ 371.80 | \$ 205.70 |
| Special Assessments | 359.70 | 385.00 |
| Total Receipts | <u>731.50</u> | <u>590.70</u> |
| Expenditures | | |
| Special Assessments Refunded | <u>543.40</u> | <u>685.30</u> |
| Total Expenditures | <u>543.40</u> | <u>685.30</u> |
| Receipts Over(Under) Expenditures | 188.10 | (94.60) |
| Unencumbered Cash, Beginning | <u>228.80</u> | <u>416.90</u> |
| Unencumbered Cash, Ending | <u><u>\$ 416.90</u></u> | <u><u>\$ 322.30</u></u> |

MONTGOMERY COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-----------------------------------|------------------------|--------------|-------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Licenses, Fees, and Permits | | | | |
| Emergency Telephone Tax | \$ - | \$ - | \$ - | \$ - |
| Total Receipts | - | - | \$ - | \$ - |
| Expenditures | | | | |
| Public Safety | | | | |
| Contractual Services | - | - | \$ 2,569.00 | \$ (2,569.00) |
| Total Expenditures | - | - | \$ 2,569.00 | \$ (2,569.00) |
| Receipts Over(Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | 2,568.29 | 2,568.29 | | |
| Unencumbered Cash, Ending | \$ 2,568.29 | \$ 2,568.29 | | |

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 4 BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-----------------------------------|------------------------|--------------|--------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Use of Money and Property | | | | |
| Interest on Investments | \$ 21.51 | \$ 33.83 | \$ - | \$ 33.83 |
| Total Receipts | 21.51 | 33.83 | \$ - | \$ 33.83 |
| Expenditures | | | | |
| Debt Service | | | | |
| Contractual Services | - | - | \$ - | \$ - |
| Total Expenditures | - | - | \$ - | \$ - |
| Receipts Over(Under) Expenditures | 21.51 | 33.83 | | |
| Unencumbered Cash, Beginning | 2,857.80 | 2,879.31 | | |
| Unencumbered Cash, Ending | \$ 2,879.31 | \$ 2,913.14 | | |

MONTGOMERY COUNTY, KANSAS
NO FUND WARRANTS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-----------------------------------|------------------------|-----------------|--------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ (7.75) | \$ (941.03) | \$ - | \$ (941.03) |
| Delinquent Tax | 584.67 | 0.58 | 500.00 | (499.42) |
| 16/20 M Truck Tax | - | - | - | - |
| Total Receipts | 576.92 | (940.45) | \$ 500.00 | \$ (1,440.45) |
| Expenditures | | | | |
| Operating Transfers to | | | | |
| Risk Management Reserve Fund | - | - | \$ 1,888.00 | \$ (1,888.00) |
| Total Expenditures | - | - | \$ 1,888.00 | \$ (1,888.00) |
| Receipts Over(Under) Expenditures | 576.92 | (940.45) | | |
| Unencumbered Cash, Beginning | 15,814.21 | 16,391.13 | | |
| Unencumbered Cash, Ending | \$ 16,391.13 | \$ 15,450.68 | | |

MONTGOMERY COUNTY, KANSAS
JUDICIAL CENTER CAPITAL PROJECT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | <u>Prior Year Audit</u> | <u>Current Year Actual</u> |
|-----------------------------------|---------------------------------|------------------------------------|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | \$ - | \$ - |
| Total Receipts | <u>-</u> | <u>-</u> |
| Expenditures | | |
| Public Safety | | |
| Capital Outlay | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>-</u> | <u>-</u> |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | <u>62,218.64</u> | <u>62,218.64</u> |
| Unencumbered Cash, Ending | <u><u>\$ 62,218.64</u></u> | <u><u>\$ 62,218.64</u></u> |

MONTGOMERY COUNTY, KANSAS
SOLID WASTE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-----------------------------------|------------------------|--------------|--------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Use of Money and Property | | | | |
| Utility Collections | \$ - | \$ - | \$ - | \$ - |
| Total Receipts | - | - | \$ - | \$ - |
| Expenditures | | | | |
| Sanitation | | | | |
| Contractual Services | - | - | \$ 55,530.00 | \$ (55,530.00) |
| Total Expenditures | - | - | \$ 55,530.00 | \$ (55,530.00) |
| Receipts Over(Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | 55,529.37 | 55,529.37 | | |
| Unencumbered Cash, Ending | \$ 55,529.37 | \$ 55,529.37 | | |

MONTGOMERY COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|--|------------------------|---------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 251,236.13 | \$ 236,664.31 |
| Total Receipts | 251,236.13 | 236,664.31 |
| Expenditures | | |
| General Government | | |
| Personal Services | 208,701.48 | 208,710.30 |
| Contractual Services | 36,861.82 | 40,415.84 |
| Total General Government | 245,563.30 | 249,126.14 |
| Operating Transfers to General Fund | - | 7,065.35 |
| Total Expenditures | 245,563.30 | 256,191.49 |
| Receipts Over(Under) Expenditures | 5,672.83 | (19,527.18) |
| Unencumbered Cash, Beginning | 5,582.15 | 11,254.98 |
| Unencumbered Cash, Ending | \$ 11,254.98 | \$ (8,272.20) |

MONTGOMERY COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Court Fees | \$ 3,681.04 | \$ 3,777.97 |
| Total Receipts | 3,681.04 | 3,777.97 |
| Expenditures | | |
| General Government | | |
| Commodities | 3,529.98 | 4,399.19 |
| Total Expenditures | 3,529.98 | 4,399.19 |
| Receipts Over(Under) Expenditures | 151.06 | (621.22) |
| Unencumbered Cash, Beginning | 1,368.70 | 1,519.76 |
| Unencumbered Cash, Ending | \$ 1,519.76 | \$ 898.54 |

MONTGOMERY COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-----------------------------------|------------------------|--------------|--------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Other Receipts | | | | |
| Sale of Confiscations | \$ 22,973.28 | \$ 8,892.00 | \$ 90,000.00 | \$ (81,108.00) |
| Total Receipts | 22,973.28 | 8,892.00 | \$ 90,000.00 | \$ (81,108.00) |
| Expenditures | | | | |
| Public Safety | | | | |
| Contractual Services | 9,485.56 | 1,166.08 | \$ 96,612.00 | \$ (95,445.92) |
| Commodities | 22,094.85 | 5,927.26 | - | 5,927.26 |
| Total Expenditures | 31,580.41 | 7,093.34 | \$ 96,612.00 | \$ (89,518.66) |
| Receipts Over(Under) Expenditures | (8,607.13) | 1,798.66 | | |
| Unencumbered Cash, Beginning | 10,744.89 | 2,137.76 | | |
| Unencumbered Cash, Ending | \$ 2,137.76 | \$ 3,936.42 | | |

MONTGOMERY COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Cash | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 7,567.62 | \$ 8,003.50 |
| Use of Money and Property | | |
| Interest on Investments | 96.48 | 202.52 |
| Total Receipts | <u>7,664.10</u> | <u>8,206.02</u> |
| Expenditures | | |
| General Government | | |
| Commodities | <u>6,445.69</u> | <u>3,866.57</u> |
| Total Expenditures | <u>6,445.69</u> | <u>3,866.57</u> |
| Receipts Over(Under) Expenditures | 1,218.41 | 4,339.45 |
| Unencumbered Cash, Beginning | <u>13,823.25</u> | <u>15,041.66</u> |
| Unencumbered Cash, Ending | <u>\$ 15,041.66</u> | <u>\$ 19,381.11</u> |

MONTGOMERY COUNTY, KANSAS
CONCEAL AND CARRY PERMIT FEES FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 1,852.50 | \$ 2,307.50 |
| Total Receipts | 1,852.50 | 2,307.50 |
| Expenditures and Transfers | | |
| Public Safety | | |
| Contractual Services | 2,000.00 | - |
| Commodities | - | 833.64 |
| Total Expenditures and Transfers | 2,000.00 | 833.64 |
| Receipts Over(Under) Expenditures | (147.50) | 1,473.86 |
| Unencumbered Cash, Beginning | 4,286.76 | 4,139.26 |
| Unencumbered Cash, Ending | \$ 4,139.26 | \$ 5,613.12 |

MONTGOMERY COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|--|------------------------|---------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 30,231.14 | \$ 32,014.00 |
| Use of Money and Property | | |
| Interest on Investments | 283.77 | 585.33 |
| Total Receipts | <u>30,514.91</u> | <u>32,599.33</u> |
| Expenditures | | |
| General Government | | |
| Contractual Services | 19,588.89 | 20,155.69 |
| Operating Transfers to General Fund | <u>10,000.00</u> | <u>10,000.00</u> |
| Total Expenditures | <u>29,588.89</u> | <u>30,155.69</u> |
| Receipts Over(Under) Expenditures | 926.02 | 2,443.64 |
| Unencumbered Cash, Beginning | <u>52,683.70</u> | <u>53,609.72</u> |
| Unencumbered Cash, Ending | <u>\$ 53,609.72</u> | <u>\$ 56,053.36</u> |

MONTGOMERY COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 7,569.92 | \$ 8,003.50 |
| Use of Money and Property | | |
| Interest on Investments | 106.93 | 294.36 |
| Total Receipts | <u>7,676.85</u> | <u>8,297.86</u> |
| Expenditures | | |
| General Government | | |
| Commodities | - | 2,670.00 |
| Total Expenditures | <u>-</u> | <u>2,670.00</u> |
| Receipts Over(Under) Expenditures | 7,676.85 | 5,627.86 |
| Unencumbered Cash, Beginning | <u>14,682.34</u> | <u>22,359.19</u> |
| Unencumbered Cash, Ending | <u>\$ 22,359.19</u> | <u>\$ 27,987.05</u> |

MONTGOMERY COUNTY, KANSAS
DRUG ENFORCEMENT GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 73.50 | \$ - |
| Total Receipts | 73.50 | - |
| Expenditures | | |
| Public Works | | |
| Personal Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | 73.50 | - |
| Unencumbered Cash, Beginning | (73.50) | - |
| Unencumbered Cash, Ending | \$ - | \$ - |

MONTGOMERY COUNTY, KANSAS
COMMUNITY CORRECTIONS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| State Grant | \$ 383,187.47 | \$ 396,054.69 |
| Other Receipts | | |
| Miscellaneous | 13,562.20 | 9,617.50 |
| | 396,749.67 | 405,672.19 |
| Total Receipts | | |
| Expenditures | | |
| Public Safety | | |
| Personal Services | 211,936.14 | 220,003.35 |
| Contractual Services | 56,772.68 | 29,115.94 |
| Commodities | 6,505.17 | 5,315.72 |
| Capital Outlay | 1,679.98 | 5,612.00 |
| Health Insurance | 66,326.39 | 62,829.45 |
| KPEERS | 15,547.59 | 19,521.46 |
| Social Security | 15,075.69 | 16,176.79 |
| Unemployment | 875.29 | 574.01 |
| Workmen's Compensation | 4,590.12 | 5,079.86 |
| | 379,309.05 | 364,228.58 |
| Total Expenditures | | |
| Receipts Over(Under) Expenditures | 17,440.62 | 41,443.61 |
| Unencumbered Cash, Beginning | 61,023.55 | 78,464.17 |
| Unencumbered Cash, Ending | \$ 78,464.17 | \$ 119,907.78 |

MONTGOMERY COUNTY, KANSAS
D.A.R.E GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | \$ - | \$ - |
| Total Receipts | - | - |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 19.32 | 19.32 |
| Unencumbered Cash, Ending | \$ 19.32 | \$ 19.32 |

MONTGOMERY COUNTY, KANSAS
VICTIM WITNESS PROGRAM FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | \$ - | \$ - |
| Total Receipts | - | - |
| Expenditures | | |
| General Government | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 162.17 | 162.17 |
| Unencumbered Cash, Ending | \$ 162.17 | \$ 162.17 |

MONTGOMERY COUNTY, KANSAS
INDIGENT INMATES - DOC FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ - | \$ - |
| Total Receipts | - | - |
| Expenditures | | |
| Public Safety | | |
| Commodities | - | - |
| Total Public Safety | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 919.60 | 919.60 |
| Unencumbered Cash, Ending | \$ 919.60 | \$ 919.60 |

MONTGOMERY COUNTY, KANSAS
REGISTERED OFFENDERS FEES FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 9,559.00 | \$ 13,821.00 |
| Total Receipts | 9,559.00 | 13,821.00 |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | 5,000.00 | 2,795.00 |
| Commodities | 8,200.77 | 12,029.52 |
| Total Expenditures | 13,200.77 | 14,824.52 |
| Receipts Over(Under) Expenditures | (3,641.77) | (1,003.52) |
| Unencumbered Cash, Beginning | 9,490.74 | 5,848.97 |
| Unencumbered Cash, Ending | \$ 5,848.97 | \$ 4,845.45 |

MONTGOMERY COUNTY, KANSAS
VIN FEES FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year | | Variance - Over (Under) |
|-----------------------------------|------------------------|--------------|--------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Licenses, Fees, and Permits | | | | |
| Officer Fees | \$ 71,310.89 | \$ 49,206.52 | \$ 60,000.00 | \$ (10,793.48) |
| Total Receipts | 71,310.89 | 49,206.52 | \$ 60,000.00 | \$ (10,793.48) |
| Expenditures | | | | |
| Public Safety | | | | |
| Contractual Services | 6,414.15 | - | \$ 20,000.00 | \$ (20,000.00) |
| Commodities | 46,450.73 | 29,911.87 | 66,936.00 | (37,024.13) |
| Total Expenditures | 52,864.88 | 29,911.87 | \$ 86,936.00 | \$ (57,024.13) |
| Receipts Over(Under) Expenditures | 18,446.01 | 19,294.65 | | |
| Unencumbered Cash, Beginning | 31,969.64 | 50,415.65 | | |
| Unencumbered Cash, Ending | \$ 50,415.65 | \$ 69,710.30 | | |

MONTGOMERY COUNTY, KANSAS
CDBG MICRO LOAN FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Use of Money and Property | | |
| Interest on Investments | \$ 743.37 | \$ 1,203.61 |
| Loan Repayment | 3,037.32 | 3,037.32 |
| Total Receipts | 3,780.69 | 4,240.93 |
| Expenditures | | |
| Economic Development | | |
| Contractual Services | - | 25.28 |
| Total Expenditures | - | 25.28 |
| Receipts Over(Under) Expenditures | 3,780.69 | 4,215.65 |
| Unencumbered Cash, Beginning | 97,443.87 | 101,224.56 |
| Unencumbered Cash, Ending | \$ 101,224.56 | \$ 105,440.21 |

MONTGOMERY COUNTY, KANSAS
FEMA - FLOOD BUYOUT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | \$ - | \$ - |
| Total Receipts | - | - |
| Expenditures | | |
| Capital Expenditures | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 6,035.32 | 6,035.32 |
| Unencumbered Cash, Ending | <u>\$ 6,035.32</u> | <u>\$ 6,035.32</u> |

MONTGOMERY COUNTY, KANSAS
HMTA GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | \$ - | \$ - |
| Total Receipts | - | - |
| Expenditures | | |
| Capital Expenditures | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 124.25 | 124.25 |
| Unencumbered Cash, Ending | \$ 124.25 | \$ 124.25 |

MONTGOMERY COUNTY, KANSAS
FEMA GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | \$ - | \$ - |
| Total Receipts | - | - |
| Expenditures | | |
| Capital Expenditures | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 19,053.49 | 19,053.49 |
| Unencumbered Cash, Ending | \$ 19,053.49 | \$ 19,053.49 |

MONTGOMERY COUNTY, KANSAS
EDA GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | \$ - | \$ - |
| Total Receipts | - | - |
| Expenditures | | |
| Capital Expenditures | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 1,176.42 | 1,176.42 |
| Unencumbered Cash, Ending | \$ 1,176.42 | \$ 1,176.42 |

MONTGOMERY COUNTY, KANSAS
CDBG - MIDWEST PLASTICS FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Federal Financial Assistance | \$ 4,250.00 | \$ 75,000.00 |
| Total Receipts | 4,250.00 | 75,000.00 |
| Expenditures | | |
| Economic Development | | |
| Contractual Services | 4,250.00 | 75,000.00 |
| Total Expenditures | 4,250.00 | 75,000.00 |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | \$ - | \$ - |

MONTGOMERY COUNTY, KANSAS
CDBG - RURAL WATER DISTRICT FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | \$ - | \$ - |
| Total Receipts | - | - |
| Expenditures | | |
| Economic Development | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 1.00 | 1.00 |
| Unencumbered Cash, Ending | \$ 1.00 | \$ 1.00 |

MONTGOMERY COUNTY, KANSAS
EMERGENCY PREPAREDNESS PLANNING GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | \$ 4,627.00 | \$ 30,238.00 |
| Total Receipts | 4,627.00 | 30,238.00 |
| Expenditures | | |
| Public Safety | | |
| Commodities | 38,259.15 | 1,967.58 |
| Total Expenditures | 38,259.15 | 1,967.58 |
| Receipts Over(Under) Expenditures | (33,632.15) | 28,270.42 |
| Unencumbered Cash, Beginning | 97,598.43 | 63,966.28 |
| Unencumbered Cash, Ending | \$ 63,966.28 | \$ 92,236.70 |

MONTGOMERY COUNTY, KANSAS
JUVENILE JUSTICE AUTHORITY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | \$ - | \$ - |
| | | |
| Total Receipts | - | - |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | - | - |
| | | |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 498.45 | 498.45 |
| | | |
| Unencumbered Cash, Ending | \$ 498.45 | \$ 498.45 |

MONTGOMERY COUNTY, KANSAS
JJA - CASE MANAGEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|--|------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| State Grant | \$ 196,118.89 | \$ 197,704.96 |
| Other Receipts | | |
| Reimbursed Expense | 2,176.90 | - |
| Total Receipts | 198,295.79 | 197,704.96 |
| Expenditures | | |
| Public Safety | | |
| Personal Services | 87,527.31 | 81,234.70 |
| Contractual Services | 90,954.35 | 41,641.02 |
| Commodities | 1,492.55 | 1,336.99 |
| Capital Outlay | 618.27 | 992.74 |
| Health Insurance | 40,252.95 | 32,303.33 |
| Reimbursed Expense | - | - |
| Total Public Safety | 220,845.43 | 157,508.78 |
| Operating Transfers to | | |
| JJA - Juvenile Intensive Supervision Fund | 10,506.00 | - |
| JJA - Juvenile Intake/Assessment Fund | 5,450.60 | 8,529.44 |
| Total Transfers | 15,956.60 | 8,529.44 |
| Total Expenditures | 236,802.03 | 166,038.22 |
| Receipts Over(Under) Expenditures | (38,506.24) | 31,666.74 |
| Unencumbered Cash, Beginning | 36,352.03 | (2,154.21) |
| Unencumbered Cash, Ending | \$ (2,154.21) | \$ 29,512.53 |

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE INTAKE/ASSESSMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|---|------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| State Grant | \$ 122,400.17 | \$ 133,753.10 |
| Other Receipts | | |
| Operating Transfers from: | | |
| JJA - Case Management Fund | 5,450.60 | 8,529.44 |
| JJA - Juvenile Intensive Supervision Fund | - | 4,700.00 |
| SRS - Juvenile Support and Resources Mgmt Fund | 2,308.65 | - |
| Total Receipts | 130,159.42 | 146,982.54 |
| Expenditures | | |
| Public Safety | | |
| Personal Services | 78,530.87 | 78,823.49 |
| Contractual Services | 25,313.12 | 29,171.87 |
| Commodities | 1,245.58 | 1,502.88 |
| Capital Outlay | 742.85 | 1,322.04 |
| Health Insurance | 31,733.06 | 40,138.67 |
| Total Expenditures | 137,565.48 | 150,958.95 |
| Receipts Over(Under) Expenditures | (7,406.06) | (3,976.41) |
| Unencumbered Cash, Beginning | 11,321.18 | 3,915.12 |
| Unencumbered Cash, Ending | \$ 3,915.12 | \$ (61.29) |

MONTGOMERY COUNTY, KANSAS
SRS - JUVENILE SUPPORT AND RESOURCE MGMT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|---------------------------------------|------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| State Grant | \$ 16,928.72 | \$ - |
| Total Receipts | 16,928.72 | - |
| Expenditures | | |
| Public Safety | | |
| Personal Services | 10,861.83 | 553.10 |
| Contractual Services | 4,361.64 | - |
| Commodities | - | - |
| Total Public Safety | 15,223.47 | 553.10 |
| Operating Transfers to | | |
| JJA - Juvenile Intake/Assessment Fund | 2,308.65 | - |
| Total Expenditures | 17,532.12 | 553.10 |
| Receipts Over(Under) Expenditures | (603.40) | (553.10) |
| Unencumbered Cash, Beginning | 206.69 | (396.71) |
| Unencumbered Cash, Ending | \$ (396.71) | \$ (949.81) |

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE INTENSIVE SUPERVISION FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|---------------------------------------|------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| State Grant | \$ 84,629.43 | \$ 106,255.90 |
| Operating Transfers from | | |
| JJA - Case Management Fund | 10,506.00 | - |
| Total Receipts | <u>95,135.43</u> | <u>106,255.90</u> |
| Expenditures | | |
| Public Safety | | |
| Personal Services | 52,906.18 | 56,995.34 |
| Contractual Services | 13,603.12 | 8,027.68 |
| Commodities | 529.55 | 1,039.77 |
| Capital Outlay | 406.56 | 832.80 |
| Health Insurance | 28,480.66 | 33,650.04 |
| Operating Transfers to | | |
| JJA - Juvenile Intake/Assessment Fund | - | 4,700.00 |
| Total Expenditures | <u>95,926.07</u> | <u>105,245.63</u> |
| Receipts Over(Under) Expenditures | (790.64) | 1,010.27 |
| Unencumbered Cash, Beginning | <u>5,714.56</u> | <u>4,923.92</u> |
| Unencumbered Cash, Ending | <u>\$ 4,923.92</u> | <u>\$ 5,934.19</u> |

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE IMMEDIATE INTERVENTION FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| State Grant | \$ 40,186.32 | \$ 69,988.86 |
| Other Receipts | | |
| Miscellaneous | 800.00 | 1,450.00 |
| Total Receipts | 40,986.32 | 71,438.86 |
| Expenditures | | |
| Public Safety | | |
| Personal Services | - | 35,969.43 |
| Contractual Services | 30,133.50 | 22,421.78 |
| Commodities | 21.66 | 844.49 |
| Capital Outlay | - | 624.00 |
| Health Insurance | 2,858.76 | 12,387.32 |
| Total Expenditures | 33,013.92 | 72,247.02 |
| Receipts Over(Under) Expenditures | 7,972.40 | (808.16) |
| Unencumbered Cash, Beginning | - | 7,972.40 |
| Unencumbered Cash, Ending | \$ 7,972.40 | \$ 7,164.24 |

MONTGOMERY COUNTY, KANSAS
DIVERSION FEES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 17,165.51 | \$ 17,863.62 |
| Total Receipts | 17,165.51 | 17,863.62 |
| Expenditures | | |
| General Government | | |
| Commodities | 4,004.79 | 2,764.41 |
| Total Expenditures | 4,004.79 | 2,764.41 |
| Receipts Over(Under) Expenditures | 13,160.72 | 15,099.21 |
| Unencumbered Cash, Beginning | 7,541.00 | 20,701.72 |
| Unencumbered Cash, Ending | \$ 20,701.72 | \$ 35,800.93 |

MONTGOMERY COUNTY, KANSAS
OTHER GRANTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | \$ 69,196.00 | \$ 128,958.05 |
| Other Receipts | | |
| Reimbursed Expense | 39.20 | - |
| | <u>69,235.20</u> | <u>128,958.05</u> |
| Total Receipts | | |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | 55,091.20 | 109,538.05 |
| | <u>55,091.20</u> | <u>109,538.05</u> |
| Total Expenditures | | |
| Receipts Over(Under) Expenditures | 14,144.00 | 19,420.00 |
| Unencumbered Cash, Beginning | <u>(33,564.00)</u> | <u>(19,420.00)</u> |
| Unencumbered Cash, Ending | <u>\$ (19,420.00)</u> | <u>\$ -</u> |

MONTGOMERY COUNTY, KANSAS
Agency Funds
 Schedule of Receipts, Disbursements and Balances
 Regulatory Basis
 For the Year Ended December 31, 2018

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|--------------------------------|---------------------------|---------------------|---------------------|------------------------|
| Cities: | | | | |
| General Fund-Caney City | \$ - | \$ 336,856.93 | \$ 336,856.93 | \$ - |
| Employee Benefits | - | 137,782.26 | 137,782.26 | - |
| Industrial | - | 106.74 | 106.74 | - |
| Library | - | 65,929.57 | 65,929.57 | - |
| Fire Law Enforcement Ambulance | - | 56,594.51 | 56,594.51 | - |
| Special City & County Highway | - | 10,114.26 | 10,114.26 | - |
| General Fund-Cherryvale | - | 511,824.56 | 511,824.56 | - |
| Library | - | 62,750.34 | 62,750.34 | - |
| Nuisance | 460.00 | 1,805.00 | 1,035.00 | 1,230.00 |
| Special City & County Highway | - | 10,861.79 | 10,861.79 | - |
| General Fund-Coffeyville | - | 2,163,340.62 | 2,163,340.62 | - |
| Library | - | 352,334.50 | 352,334.50 | - |
| Nuisance | 11,817.97 | 39,881.30 | 42,809.74 | 8,889.53 |
| Special City & County Highway | - | 47,161.53 | 47,161.53 | - |
| General Fund-Dearing City | - | 10,810.24 | 10,810.24 | - |
| Special City & County Highway | - | 1,952.18 | 1,952.18 | - |
| General Fund-Elk City | - | 57,061.72 | 57,061.72 | - |
| Employee Benefits | - | 127.40 | 127.40 | - |
| Special Fire Equipment | - | 886.08 | 886.08 | - |
| Nuisance | 1,150.00 | 925.00 | 1,725.00 | 350.00 |
| Special City & County Highway | - | 1,488.50 | 1,488.50 | - |
| General Fund-Havana City | - | 12,988.08 | 12,988.08 | - |
| Sewer | 936.15 | 1,647.12 | 2,179.27 | 404.00 |
| Nuisance | 50.00 | 858.00 | 658.00 | 250.00 |
| Special City & County Highway | - | 473.20 | 473.20 | - |
| General Fund-Independence | 581.04 | 1,517,108.39 | 1,517,689.43 | - |
| Employee Benefits | 310.69 | 809,718.96 | 810,029.65 | - |
| Industrial | 3.87 | 10,534.45 | 10,538.32 | - |
| Library | 94.15 | 252,377.26 | 252,471.41 | - |
| Special Liability | 37.93 | 97,205.10 | 97,243.03 | - |
| Bond and Interest | 19.53 | 86,649.71 | 86,669.24 | - |
| Paving | 2,834.40 | 5,821.54 | 5,668.84 | 2,987.10 |
| Sewer | 1,347.68 | 1,990.66 | 2,695.38 | 642.96 |
| Nuisance | 2,550.00 | 4,544.95 | 4,844.95 | 2,250.00 |
| Special City & County Highway | - | 43,567.59 | 43,567.59 | - |
| Library Employee Benefits | - | 603.69 | 603.69 | - |
| General Fund-Liberty City | - | 21,970.95 | 21,970.95 | - |
| Sewer | 181.63 | 3,306.13 | 3,363.57 | 124.19 |
| Special City & County Highway | - | 561.81 | 561.81 | - |
| General Fund-Tyro City | - | 16,445.43 | 16,445.43 | - |
| Employee Benefits | - | 6.89 | 6.89 | - |
| Sewer | 4,897.75 | 6,088.57 | 7,974.07 | 3,012.25 |
| Special City & County Highway | - | 1,000.85 | 1,000.85 | - |
| Noxious Weed | - | 19.08 | 19.08 | - |
| Subtotal Cities | <u>27,272.79</u> | <u>6,766,083.44</u> | <u>6,773,216.20</u> | <u>20,140.03</u> |

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2018

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|-----------------------------|---------------------------|------------------|------------------|------------------------|
| Townships: | | | | |
| General Fund-Caney TWP | \$ 1,258.29 | \$ 337.08 | \$ - | \$ 1,595.37 |
| General Fund-Cherokee TWP | - | 11,181.92 | 11,088.54 | 93.38 |
| Township Hall | - | 12,021.54 | 11,972.87 | 48.67 |
| General Fund-Cherry TWP | 1,781.52 | 265.13 | - | 2,046.65 |
| General Fund-Drum Creek TWP | 2,942.69 | 6,212.62 | 4,000.00 | 5,155.31 |
| General Fund-Indep TWP | 4,673.23 | - | - | 4,673.23 |
| General Fund-Liberty TWP | 598.11 | 1,652.32 | - | 2,250.43 |
| Township Hall | 1,982.02 | 3,700.20 | - | 5,682.22 |
| General Fund-Louisburg TWP | - | 5,658.29 | 5,658.29 | - |
| Fire Protection | - | 10,658.31 | 10,658.31 | - |
| Township Hall | - | 8,922.48 | 8,922.48 | - |
| General Fund-Parker TWP | 3,149.39 | 6,986.92 | 10,136.31 | - |
| Township Hall | 3,987.18 | 3,337.18 | 7,324.36 | - |
| General Fund-Rutland TWP | 2.03 | - | - | 2.03 |
| Township Hall | 6.74 | - | - | 6.74 |
| General Fund-Sycamore TWP | 626.87 | 6,481.31 | 3,500.00 | 3,608.18 |
| Township Hall | 1,188.54 | 2,943.67 | 1,500.00 | 2,632.21 |
| General Fund-West Cherry | 1,407.87 | 1,042.29 | - | 2,450.16 |
| Township Hall | - | - | - | - |
| Subtotal Townships | <u>23,604.48</u> | <u>81,401.26</u> | <u>74,761.16</u> | <u>30,244.58</u> |
| Schools: | | | | |
| General Fund - USD 283 | - | 117,784.47 | 117,680.86 | 103.61 |
| Bond and Interest | - | 60,623.34 | 60,623.34 | - |
| Supplemental General | - | 150,484.15 | 150,484.15 | - |
| Capital Outlay | - | (5,474.07) | 6,811.25 | (12,285.32) |
| General Fund - USD 436 | - | 820,571.24 | 820,393.71 | 177.53 |
| Recreation Commission | - | 131,197.21 | 131,197.21 | - |
| Capital Outlay | - | 381,751.56 | 381,751.56 | - |
| Rec Comm Employee Benefits | - | 6,494.82 | 6,494.82 | - |
| Supplemental General | - | 971,387.17 | 971,387.17 | - |
| General Fund - USD 445 | - | 2,323,449.22 | 2,323,309.90 | 139.32 |
| Capital Outlay | - | 508,240.10 | 508,240.10 | - |
| Bond and Interest | - | 322,651.91 | 322,651.91 | - |
| Recreation Commission | - | 294,822.23 | 294,822.23 | - |
| Rec Comm Employee Benefits | - | 110,665.91 | 110,665.91 | - |
| Supplemental General | - | 2,437,099.87 | 2,437,099.87 | - |
| General Fund - USD 446 | 394.50 | 1,987,039.67 | 1,985,202.82 | 2,231.35 |
| Capital Outlay | 80.75 | 499,605.79 | 499,686.54 | - |
| Recreation Commission | 79.41 | 487,154.82 | 487,234.23 | - |
| Library | 48.66 | 301,641.61 | 301,690.27 | - |
| Bond and Interest | 80.62 | 492,503.78 | 492,584.40 | - |
| Rec Comm Employee Benefit | 19.84 | 126,256.96 | 126,276.80 | - |
| Supplemental General | 301.16 | 1,876,892.81 | 1,877,193.97 | - |
| General Fund - USD 447 | - | 314,357.14 | 314,147.33 | 209.81 |
| Capital Outlay | - | 109,352.60 | 109,352.60 | - |
| Recreation Commission | - | 61,851.93 | 61,851.93 | - |
| Bond and Interest | - | 3,106.19 | 3,106.19 | - |
| Supplemental General | - | 344,245.35 | 344,245.35 | - |
| General Fund - USD 461 | - | 119,224.62 | 119,192.28 | 32.34 |
| Capital Outlay | - | 43,024.89 | 43,024.89 | - |
| Recreation Commission | - | 22,880.01 | 22,880.01 | - |
| Bond and Interest | - | 37,034.85 | 37,034.85 | - |
| Supplemental General | - | 159,793.19 | 159,793.19 | - |

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2018

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---------------------------|-------------------------|-------------------------|------------------------|
| Schools (continued): | | | | |
| General Fund - USD 484 | \$ - | \$ 12,896.06 | \$ 12,866.64 | \$ 29.42 |
| Bond and Interest | - | 2,976.91 | 2,976.91 | - |
| Capital Outlay | - | 2,782.06 | 2,782.06 | - |
| Recreation Commission | - | 1,057.08 | 1,057.08 | - |
| Supplemental General | - | 15,208.84 | 15,208.84 | - |
| General Fund-CCC | - | 7,243,230.86 | 7,243,230.86 | - |
| Capital Outlay-CCC | - | 361,700.70 | 361,700.70 | - |
| General Fund-ICC | 801.62 | 6,208,800.30 | 6,209,601.92 | - |
| Capital Outlay-ICC | - | 38,060.29 | 38,060.29 | - |
| Subtotal Schools | <u>1,806.56</u> | <u>29,504,428.44</u> | <u>29,515,596.94</u> | <u>(9,361.94)</u> |
| Cemeteries | | | | |
| Fawn Creek #1 | 12,736.73 | 7,092.04 | 8,000.00 | 11,828.77 |
| Grandview #2 | - | 619.98 | 619.98 | - |
| Harrisonville #3 | 3,274.98 | 3,642.70 | 6,917.68 | - |
| Havana Cemetery #4 | 12,586.21 | 9,185.55 | 15,000.00 | 6,771.76 |
| Jefferson #5 | 7,426.39 | 6,477.32 | 5,000.00 | 8,903.71 |
| Robbins #7 | 40,717.54 | 7,497.52 | 7,000.00 | 41,215.06 |
| Varner Ross #8 | - | 1,324.66 | 1,324.66 | - |
| Springhill #9 | 3,180.63 | 5,454.48 | 2,000.00 | 6,635.11 |
| Sycamore #10 | 291.37 | 7,086.93 | 7,121.21 | 257.09 |
| Oakhill #11 | - | 6,728.67 | 6,728.67 | - |
| Rutland #12 | 1,472.75 | 2,683.00 | - | 4,155.75 |
| Liberty #13 | 122.38 | 9,267.65 | 8,893.46 | 496.57 |
| Cherokee #14 | 130.33 | 6,714.63 | 6,844.96 | - |
| Cherry #15 | - | 5,737.58 | 5,737.58 | - |
| White #17 | 143.50 | 2,935.45 | 2,139.15 | 939.80 |
| West Cherry #18 | 3,820.82 | 4,760.66 | 3,500.00 | 5,081.48 |
| Blackjack #19 | 1,360.93 | 3,107.32 | 2,500.00 | 1,968.25 |
| Subtotal Cemeteries | <u>87,264.56</u> | <u>90,316.14</u> | <u>89,327.35</u> | <u>88,253.35</u> |
| Watershed Districts: | | | | |
| Verdigris Drainage #1 | 325.77 | 5,583.50 | 4,000.00 | 1,909.27 |
| Verdigris Drainage #2 | 36,735.79 | 4,300.73 | - | 41,036.52 |
| Verdigris Drainage #3 | 388.58 | 2,571.93 | 2,875.20 | 85.31 |
| Bee Creek Watershed #15 | 218.78 | 18,676.71 | 15,000.00 | 3,895.49 |
| Twin Caney Watershed #34 | - | 1,496.32 | 1,496.32 | - |
| Duck Creek Watershed #59 | 10.00 | 3,661.02 | 3,665.71 | 5.31 |
| Subtotal Watershed Districts | <u>37,678.92</u> | <u>36,290.21</u> | <u>27,037.23</u> | <u>46,931.90</u> |
| Wildcat Extension District #14: | | | | |
| Wildcat Extension District #14 | 26.21 | 456,792.49 | 456,818.70 | - |
| Subtotal Wildcat Extension District #14 | <u>26.21</u> | <u>456,792.49</u> | <u>456,818.70</u> | <u>-</u> |
| Regional Library: | | | | |
| General Fund | - | 213,108.47 | 213,108.47 | - |
| Employee Benefits | - | 12,315.95 | 12,315.95 | - |
| Subtotal Regional Library | <u>-</u> | <u>225,424.42</u> | <u>225,424.42</u> | <u>-</u> |
| Total Subdivisions | <u>\$ 177,653.52</u> | <u>\$ 37,160,736.40</u> | <u>\$ 37,162,182.00</u> | <u>\$ 176,207.92</u> |

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2018

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|------------------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| State Funds: | | | | |
| State Educational Building | \$ 19.73 | \$ 344,793.98 | \$ 344,813.71 | \$ - |
| State Correctional Building | 9.86 | 172,397.38 | 172,407.24 | - |
| Total State Funds | <u>\$ 29.59</u> | <u>\$ 517,191.36</u> | <u>\$ 517,220.95</u> | <u>\$ -</u> |
| Other Agency Funds: | | | | |
| Payroll Clearing | \$ 5,639.10 | \$ 34,215.49 | \$ 30,338.52 | \$ 9,516.07 |
| Joint Mortgage Registration | - | 6,288.86 | 6,288.86 | - |
| Secretary of State Fees | - | 150.00 | 150.00 | - |
| Heritage Trust | 16,390.38 | 16,108.00 | 16,515.00 | 15,983.38 |
| Unclaimed Money | 920.74 | - | - | 920.74 |
| Stray Animal | 2,714.28 | 750.90 | 1,548.40 | 1,916.78 |
| Confiscated Cash Holding - Sheriff | 11,267.00 | - | - | 11,267.00 |
| Change | 1,373.85 | 77,481.57 | 77,481.57 | 1,373.85 |
| State VIN Fees | 354.00 | 1,512.00 | 1,738.00 | 128.00 |
| Sewer District No. 1 Escrow | 5,101.00 | - | - | 5,101.00 |
| Sewer District No. 4 Escrow | 2,696.05 | - | - | 2,696.05 |
| District Court-Coffeyville | 312,321.91 | 969,959.65 | 809,993.96 | 472,287.60 |
| District Court-Independence | 56,161.36 | 583,718.25 | 586,232.64 | 53,646.97 |
| Inmate | 1,536.50 | 120,034.76 | 65,614.18 | 55,957.08 |
| Inmate Trust | 34,417.04 | 112,111.53 | 146,060.07 | 468.50 |
| Inmate Wood Shop | 1,261.35 | - | 1,085.02 | 176.33 |
| Sheriff DTF | 618.64 | 1,000.00 | 1,500.00 | 118.64 |
| Sheriffs Foreclosure Sale | - | - | - | - |
| Law Library | 53,559.23 | 33,979.46 | 29,595.01 | 57,943.68 |
| Total Other Agency Funds | <u>\$ 506,332.43</u> | <u>\$ 1,957,310.47</u> | <u>\$ 1,774,141.23</u> | <u>\$ 689,501.67</u> |
| Distributable Funds: | | | | |
| Current Tax | \$ 26,591,906.43 | \$ 49,002,964.79 | \$ 49,414,952.96 | \$ 26,179,918.26 |
| Delinquent Tax | 656,355.88 | 1,653,872.21 | 1,953,330.99 | 356,897.10 |
| Motor Vehicle Tax | 773,272.34 | 4,366,680.48 | 4,253,800.89 | 886,151.93 |
| Recreational Vehicle Tax | 11,149.58 | 54,743.90 | 55,510.85 | 10,382.63 |
| In Lieu of Tax | - | 3,877.07 | 3,877.07 | - |
| Special City and County Highway | - | 1,171,817.11 | 1,171,817.11 | - |
| Commercial Vehicle Tax | 5,034.38 | 165,784.03 | 167,560.73 | 3,257.68 |
| Neighborhood Revitalization | - | 210,548.50 | 210,548.50 | - |
| Total Distributable Funds: | <u>\$ 28,037,718.61</u> | <u>\$ 56,630,288.09</u> | <u>\$ 57,231,399.10</u> | <u>\$ 27,436,607.60</u> |
| Total Agency Funds | <u>\$ 28,721,734.15</u> | <u>\$ 96,265,526.32</u> | <u>\$ 96,684,943.28</u> | <u>\$ 28,302,317.19</u> |

MONTGOMERY COUNTY, KANSAS
Reconciliation of 2017 Tax Roll
For the Year Ended December 31, 2018

| | | |
|---|-------------------|-------------------------|
| County Clerk's Abstract of Taxes Levied | | \$ 53,749,039.97 |
| Add: Supplemental Tax Roll | | 28,663.10 |
| Deduct: Taxes Abated | | <u>(1,736,030.33)</u> |
| Tax Roll as Adjusted | | <u>\$ 52,041,672.74</u> |
| County Treasurer's Accounting | | |
| Net Current Tax Collections | | \$ 49,553,599.94 |
| Uncollected: | | |
| Personal Property | \$ 78,533.80 | |
| Real Estate | 2,013,918.22 | |
| Special Assessments | <u>395,620.78</u> | |
| Total Uncollected | | <u>2,488,072.80</u> |
| Net Tax Roll | | <u>\$ 52,041,672.74</u> |



County Commissioners
Montgomery County, Kansas

In planning and performing our audit of the financial statement of the Montgomery County, Kansas as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Montgomery County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Montgomery County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Montgomery County, Kansas' internal control.

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

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

Preparation of Financial Statement

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

Jarred, Gilmore & Phillips, PA
CERTIFIED PUBLIC ACCOUNTANTS

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IOLA, KANSAS 66749
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Motor Vehicle Fund

K.S.A. 8-145 calls for the creation of a special motor vehicle operating fund for the receipt of motor vehicle taxes and the payment of necessary expenses for the administration of this act. Presently, the County collects motor vehicle taxes at two locations with two bank accounts maintained for these locations. These monies are presently not part of the County's accounting system and only recorded for audit purposes. Any monies unexpended at the end of the year are required to be transferred to the County's general fund. Only at that time do these funds come under the control of the County Commission. During the year, these funds and expenditures are under the control of the County Treasurer. However, these monies are still considered public monies and subject to the public depository laws of the State of Kansas. We suggest that the accounting for these funds be recorded within the County's accounting system for transparency and for 'best practices'. If this is not possible, in order to strengthen internal controls, we suggest that timely, monthly accounting be provided in order for the County to ensure that all public monies are adequately insured in accordance with Kansas statutes. The present system does not violate any State statutes, however, the cash balances may not be adequately secured if the bank balances are not taken into consideration.

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

Very truly yours,



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

October 31, 2019
Chanute, Kansas