

MONTGOMERY COUNTY, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2017

MONTGOMERY COUNTY, KANSAS
For the Year Ended December 31, 2017
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
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, 2017 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by 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, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, and Reconciliation of the 2016 Tax Roll (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Montgomery County as of and for the year ended December 31, 2016 (not presented herein), and have issued our report thereon dated October 26, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2016 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2016 comparative information is fairly stated in all material

respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.

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

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 18, 2018

MONTGOMERY COUNTY, KANSAS

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

For the Year Ended December 31, 2017

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add	
					Encumbrances and Accounts Payable	Cash Balance December 31, 2017
	\$	\$	\$	\$	\$	\$
General	4,450,503.93	8,666,475.38	7,786,084.99	5,330,894.32	167,113.60	5,498,007.92
Special Purpose:						
Ambulance	23,429.22	513,546.44	532,999.02	3,976.64	-	3,976.64
Economic Development	29,408.11	142,042.93	160,000.00	11,451.04	-	11,451.04
Employee Benefits	2,249,756.65	4,166,409.68	4,147,755.96	2,268,410.37	223,696.14	2,492,106.51
Health	112,027.99	627,451.20	546,423.61	193,055.58	12,848.74	205,904.32
Mental Health	25,748.93	4,179.40	35,074.50	(5,146.17)	-	(5,146.17)
Intellectual Disability	29,917.74	2,336.25	32,253.99	-	7,741.74	7,741.74
Noxious Weed	58,700.24	165,735.33	199,556.78	24,878.79	2,044.65	26,923.44
Road and Bridge	433,302.54	4,914,696.05	4,995,143.24	352,855.35	86,645.57	439,500.92
Rural Fire District No. 1	49,568.60	410,914.34	370,914.91	89,568.03	22,759.27	112,327.30
Rural Fire Employee Benefits	5,683.79	25,021.19	3,802.28	26,902.70	-	26,902.70
Service Program for the Elderly	368,543.31	166,626.86	118,416.00	416,754.17	-	416,754.17
Special Alcohol Program	1,500.00	10,973.91	11,223.91	1,250.00	-	1,250.00
Special Bridge	613,319.94	646,125.59	737,959.32	521,486.21	18,499.59	539,985.80
Special Liability	-	16,041.38	-	16,041.38	-	16,041.38
Special Park and Recreation	0.01	10,973.91	10,973.92	-	-	-
Tourism and Convention Promotion	-	247,257.43	247,257.43	-	-	-
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	82,864.72	-	34,306.00	48,558.72	-	48,558.72
Special Highway	558,786.53	-	515,519.51	43,267.02	69,149.72	112,416.74
Special Machinery	237,259.26	200,000.00	186,324.00	250,935.26	-	250,935.26
Special Rural Fire Equipment	79,947.27	30,000.00	23,330.00	86,617.27	-	86,617.27
Special Housing	3,828.69	9,291.92	13,120.61	-	-	-
Sewer District No. 1	13,315.88	-	-	13,315.88	-	13,315.88
Sewer District No. 5 Special Assessments	228.80	731.50	543.40	416.90	-	416.90
Emergency Telephone Service	2,568.29	-	-	2,568.29	-	2,568.29
Bond and Interest:						
Sewer District No. 4 Bond and Interest	2,857.80	21.51	-	2,879.31	-	2,879.31
Sewer District No. 5 Bond and Interest	-	-	-	-	-	-
No Fund Warrants	15,814.21	576.92	-	16,391.13	-	16,391.13
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	5,582.15	251,236.13	245,563.30	11,254.98	-	11,254.98
Prosecuting Attorney Training	1,368.70	3,681.04	3,529.98	1,519.76	-	1,519.76
Special Law Enforcement Trust	10,744.89	22,973.28	31,580.41	2,137.76	-	2,137.76
County Treasurer's Technology	13,823.25	7,664.10	6,445.69	15,041.66	-	15,041.66

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

MONTGOMERY COUNTY, KANSAS

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

For the Year Ended December 31, 2017

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2017
Trusts: (Continued)						
Conceal and Carry Permit Fees	\$ 4,286.76	\$ 1,852.50	\$ 2,000.00	4,139.26	\$ -	\$ 4,139.26
Register of Deeds Technology	52,683.70	30,514.91	29,588.89	53,609.72	-	53,609.72
County Clerk's Technology	14,682.34	7,676.85	-	22,359.19	-	22,359.19
Drug Enforcement Grant	(73.50)	73.50	-	-	-	-
Community Corrections Grant	61,023.55	396,749.67	379,309.05	78,464.17	2,337.57	80,801.74
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	9,490.74	9,559.00	13,200.77	5,848.97	-	5,848.97
VIN Fees	31,969.64	71,310.89	52,864.88	50,415.65	-	50,415.65
CDBG Micro Loan	97,443.87	3,780.69	-	101,224.56	-	101,224.56
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	-	4,250.00	4,250.00	-	-	-
CDBG - Rural Water District	1.00	-	-	1.00	-	1.00
Emergency Preparedness Planning Grant	97,598.43	4,627.00	38,259.15	63,966.28	-	63,966.28
Juvenile Justice Authority	498.45	-	-	498.45	-	498.45
JJA - Case Management	36,352.03	198,295.79	236,802.03	(2,154.21)	868.37	(1,285.84)
JJA - Juvenile Intake/Assessment	11,321.18	130,159.42	137,565.48	3,915.12	811.87	4,726.99
SRS - Juvenile Support and Resource Mgmt	206.69	16,928.72	17,532.12	(396.71)	396.71	(0.00)
JJA - Juvenile Intensive Supervision	5,714.56	95,135.43	95,926.07	4,923.92	364.72	5,288.64
JJA - Juvenile Immediate Intervention	-	40,986.32	33,013.92	7,972.40	-	7,972.40
Diversion Fees	7,541.00	17,165.51	4,004.79	20,701.72	-	20,701.72
Other Grants	(33,564.00)	69,235.20	55,091.20	(19,420.00)	-	(19,420.00)
Total Primary Government (Excluding Agency Funds)	\$ 10,744,142.07	\$ 22,361,285.07	\$ 22,095,511.11	\$ 11,009,916.03	\$ 615,278.26	\$ 11,625,194.29

Composition of Cash:

Cash on Hand	\$ 2,158.84
Checking Accounts:	
Demand Deposit Accounts	11,390.65
Time Deposit Accounts	34,828,303.67
Investments:	
Certificates of Deposit	5,505,075.28

Total Cash	40,346,928.44
Agency Funds Per Schedule 3	(28,721,734.15)
Total Reporting Entity (Excluding Agency Funds)	\$ 11,625,194.29

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, 2017

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 Mental Health Fund, Other Grants Fund, JJA-Case Management Fund, and 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 Mental Health Fund, Other Grants Fund, JJA-Case Management Fund, and 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, 2017.

Deposits: At year-end, the County's carrying amount of deposits was \$40,344,769.60 and the bank balance was \$41,779,134.55. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,245,446.16 was covered by FDIC insurance, \$40,533,688.39 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name.

4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
KDHE Loans:									
Paid by Sewer District #2									
Kansas Water Pollution Control	3.06%	February 5, 2002	\$ 248,456.34	September 1, 2023	\$ 100,488.41	\$ -	\$ (13,081.29)	\$ 87,407.12	\$ 3,551.23
Capital Lease									
Sheriff Cars	2.67%	May 29, 2013	170,600.00	July 15, 2017	44,382.01	-	(44,382.01)	-	924.94
Sheriff Cameras (In car)	2.50%	December 10, 2015	64,000.00	December 10, 2020	51,833.28	-	(12,478.21)	39,355.07	1,178.39
Sheriff Vehicles-10 Dodge Chargers	2.31%	April 1, 2017	265,000.00	July 1, 2022	-	265,000.00	(25,153.95)	239,846.05	492.46
Total Contractual Indebtedness									
					\$ 196,703.70	\$ 265,000.00	\$ (95,095.46)	\$ 366,608.24	\$ 6,147.02

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	2018	2019	2020	2021	2022	2023	Total
Principal							
KDHE Loans:							
Paid by Sewer District							
Kansas Water Pollution Control	\$ 13,484.64	\$ 13,900.43	\$ 14,329.03	\$ 14,770.86	\$ 15,226.30	\$ 15,695.86	\$ 87,407.12
Capital Lease							
Sheriff Cameras (In car)	12,793.11	13,115.95	13,446.01	-	-	-	39,355.07
Sheriff Vehicles-10 Dodge Chargers	45,990.15	47,058.66	48,144.15	49,270.55	49,382.54	-	239,846.05
Total Principal Payments	72,267.90	74,075.04	75,919.19	64,041.41	64,608.84	15,695.86	366,608.24
Interest							
KDHE Loans:							
Paid by Sewer District							
Kansas Water Pollution Control	2,572.28	2,156.49	1,727.89	1,286.06	830.62	361.06	8,934.40
Capital Lease							
Sheriff Cameras (In car)	864.21	541.37	211.31	-	-	-	1,616.89
Sheriff Vehicles-10 Dodge Chargers	5,302.67	4,234.17	3,148.67	2,022.29	877.57	-	15,585.37
Total Interest Payments	8,739.16	6,932.03	5,087.87	3,308.35	1,708.19	361.06	26,136.66
Total Principal and Interest	\$ 81,007.06	\$ 81,007.07	\$ 81,007.06	\$ 67,349.76	\$ 66,317.03	\$ 16,056.92	\$ 392,744.90

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>
2018	\$ 13,657.32
2019	13,657.32
2020	<u>13,657.32</u>
Total Payments from County	40,971.96
Less imputed interest	<u>(1,616.89)</u>
Net Present Value of Minimum	
Lease Payments	39,355.07
Less: Current Maturities	<u>(12,793.11)</u>
Long-Term Capital Lease Obligations	<u>\$ 26,561.96</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>
2018	\$ 51,585.37
2019	51,292.83
2020	51,292.37
2021	51,292.84
2022	<u>50,260.11</u>
Total Payments from County	255,431.42
Less imputed interest	<u>(15,585.37)</u>
Net Present Value of Minimum	
Lease Payments	239,846.05
Less: Current Maturities	<u>(45,990.15)</u>
Long-Term Capital Lease Obligations	<u>\$ 247,855.90</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, 2017, was \$4,475.64. Under the current lease agreements, the future minimum rental payments are as follows:

2018	\$ 4,475.64
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 with a 0% moratorium for the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$599,997.18 for the year ended December 31, 2017.

Net Pension Liability

At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$5,654,162.00. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org 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, 2017, was \$283,902.15 for annual leave and \$41,160.47 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, 2017 the County paid \$41,165.91. Future payments are as follows;

<u>December 31,</u>	
2018	\$ 100,000.00

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, 2017 the County had \$121,322.73 of taxes withheld to payback the County's portion of the tax liability. Future payments are as follows;

<u>December 31,</u>	
2018	\$ 112,049.05
2019	110,089.90

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
Rural Fire District No. 1	Special Rural Fire Equipment	K.S.A 12-1,117	30,000.00
JJA-Case Management	JJA-Juvenile Intake Supervision	K.S.A 79-2934	10,506.00
JJA-Case Management	JJA-Intake/Assessment	K.S.A 79-2934	5,450.60
SRS-Juvenile Support & Resource Management	JJA-Intake/Assessment	K.S.A 79-2934	2,308.65

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, 2017

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Certified Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
	\$	\$	\$	\$	\$
General	\$ 9,143,930.00	-	\$ 9,143,930.00	\$ 7,786,084.99	\$ (1,357,845.01)
Special Revenue:					
Ambulance	533,000.00	-	533,000.00	532,999.02	(0.98)
Economic Development	160,000.00	-	160,000.00	160,000.00	-
Employee Benefits	8,025,000.00	-	8,025,000.00	4,147,755.96	(3,877,244.04)
Health	548,120.00	-	548,120.00	546,423.61	(1,696.39)
Mental Health	46,766.00	-	46,766.00	35,074.50	(11,691.50)
Intellectual Disability	32,683.00	-	32,683.00	32,253.99	(429.01)
Noxious Weed	206,599.00	-	206,599.00	199,556.78	(7,042.22)
Road and Bridge	5,028,475.00	-	5,028,475.00	4,995,143.24	(33,331.76)
Service Program for the Elderly	288,000.00	-	288,000.00	118,416.00	(169,584.00)
Special Alcohol Program	30,000.00	-	30,000.00	11,223.91	(18,776.09)
Special Bridge	769,500.00	-	769,500.00	737,959.32	(31,540.68)
Special Liability	24,500.00	-	24,500.00	-	(24,500.00)
Special Park and Recreation	20,000.00	-	20,000.00	10,973.92	(9,026.08)
Tourism and Convention Promotion	375,000.00	-	375,000.00	247,257.43	(127,742.57)
Risk Management Reserve	926,380.00	-	926,380.00	-	(926,380.00)
Special Noxious Weed	82,865.00	-	82,865.00	34,306.00	(48,559.00)
Emergency Telephone Service	2,569.00	-	2,569.00	-	(2,569.00)
Debt Service:					
No Fund Warrants	18,024.00	-	18,024.00	-	(18,024.00)
Business:					
Solid Waste	55,530.00	-	55,530.00	-	(55,530.00)
Trusts:					
Special Law Enforcement Trust	94,135.00	-	94,135.00	31,580.41	(62,554.59)
VIN Fees	70,033.00	-	70,033.00	52,864.88	(17,168.12)

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 4,792,472.12	\$ 6,695,328.29	\$ 7,122,388.00	\$ (427,059.71)
Motor Vehicle Tax	432,594.42	455,616.47	429,622.00	25,994.47
Recreational Vehicle Tax	5,604.03	6,832.53	5,373.00	1,459.53
Delinquent Tax	190,820.44	268,652.90	120,000.00	148,652.90
16/20 M Truck Tax	14,827.90	14,568.64	12,622.00	1,946.64
Local Sales Tax	101.95	-	-	-
Commercial Vehicle Tax	24,040.03	20,802.14	18,908.00	1,894.14
Watercraft Tax	-	2,518.20	2,530.00	(11.80)
Rental Excise Tax	-	3,176.19	2,500.00	676.19
Mineral Production Tax	2,966.80	4,357.39	12,000.00	(7,642.61)
Neighborhood Revitalization Rebates	(22,539.31)	(26,836.44)	(95,000.00)	68,163.56
In Lieu of Tax	701.69	1,687.61	3,000.00	(1,312.39)
Interest of Fees on Tax	237,843.30	305,881.77	100,000.00	205,881.77
Intergovernmental				
Local Alcoholic Liquor Tax	13,145.57	10,973.90	10,000.00	973.90
Other Intergovernmental	949.36	-	-	-
Licenses, Fees, and Permits				
Mortgage Registration	1,005,346.44	237,674.84	130,000.00	107,674.84
Officer Fees	259,294.78	55,943.62	50,000.00	5,943.62
Court Fees	-	13,382.32	10,000.00	3,382.32
Juvenile Justice Fees	651.00	1,640.00	-	1,640.00
Diversion Fees	600.00	2,925.00	-	2,925.00
Zoning Permits	-	1,750.00	2,000.00	(250.00)
Environmental Fees	-	22,491.00	6,000.00	16,491.00
GIS Fees	-	693.40	-	693.40
Appraisal Fees	-	6,310.22	-	6,310.22
Use of Money and Property				
Interest on Investments	77,328.33	171,029.50	25,000.00	146,029.50
Prisoner Board	12,375.00	22,470.00	5,000.00	17,470.00
Other Receipts				
D.O.C. Miscellaneous	12,824.28	28,624.32	10,000.00	18,624.32
D.O.C. Commissary	12,540.69	12,188.24	5,000.00	7,188.24
D.O.C. Insurance Proceeds	5,987.79	-	-	-
Reimbursed Expense	5,698.78	245,020.20	130,000.00	115,020.20
Miscellaneous	49,789.41	70,773.13	75,000.00	(4,226.87)
Operating Transfers from				
Diversion Fees Fund	47,699.67	-	-	-
Register of Deeds Technology Fund	-	10,000.00	-	10,000.00
Total Receipts	7,183,664.47	8,666,475.38	\$ 8,191,943.00	\$ 474,532.38

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

		Current Year		Variance -
	Prior Year Audit	Actual	Budget	Over (Under)
Expenditures				
County Commission				
Personal Services	\$ 65,249.73	\$ 64,527.56	\$ 62,825.00	\$ 1,702.56
Contractual Services	9,140.37	9,213.46	6,494.00	2,719.46
Commodities	220.62	388.84	-	388.84
Reimbursed Expense	(10.00)	-	-	-
Total County Commission	74,600.72	74,129.86	69,319.00	4,810.86
County Clerk				
Personal Services	230,683.46	213,507.53	201,308.00	12,199.53
Contractual Services	4,100.52	4,085.76	4,912.00	(826.24)
Commodities	2,501.32	4,024.86	3,849.00	175.86
Total County Clerk	237,285.30	221,618.15	210,069.00	11,549.15
County Treasurer				
Personal Services	190,119.23	189,354.40	181,643.00	7,711.40
Contractual Services	19,127.98	25,474.54	22,523.00	2,951.54
Commodities	10,381.61	4,613.65	11,323.00	(6,709.35)
Total County Treasurer	219,628.82	219,442.59	215,489.00	3,953.59
County Attorney				
Personal Services	451,837.00	427,334.11	392,265.00	35,069.11
Contractual Services	30,758.93	50,002.35	31,932.00	18,070.35
Commodities	7,649.34	7,440.06	7,604.00	(163.94)
Reimbursed Expense	-	-	-	-
Total County Attorney	490,245.27	484,776.52	431,801.00	52,975.52
Register of Deeds				
Personal Services	139,355.37	142,346.19	134,809.00	7,537.19
Contractual Services	3,923.21	4,093.74	6,506.00	(2,412.26)
Commodities	784.82	462.64	900.00	(437.36)
Total Register of Deeds	144,063.40	146,902.57	142,215.00	4,687.57
Indigent Defense				
Contractual Services	-	151,179.49	168,000.00	(16,820.51)

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Unified Court				
Contractual Services	\$ 212,548.80	\$ 206,952.78	\$ 223,500.00	\$ (16,547.22)
Commodities	36,102.33	44,652.98	27,500.00	17,152.98
Health Insurance	628.10	-	-	-
Reimbursed Expense	(34,367.87)	-	-	-
Total Unified Court	214,911.36	251,605.76	251,000.00	605.76
Courthouse General				
Personal Services	-	8,482.50	348,000.00	(339,517.50)
Contractual Services	820,848.03	664,496.64	1,507,500.00	(843,003.36)
Commodities	6,697.76	14,254.82	8,500.00	5,754.82
Total Courthouse General	827,545.79	687,233.96	1,864,000.00	(1,176,766.04)
Appraiser				
Personal Services	378,882.56	339,655.33	367,425.00	(27,769.67)
Contractual Services	61,174.68	48,471.68	65,580.00	(17,108.32)
Commodities	18,987.61	25,027.74	23,988.00	1,039.74
Reimbursed Expense	(1,199.80)	-	-	-
Total Appraiser	457,845.05	413,154.75	456,993.00	(43,838.25)
GIS				
Personal Services	70,473.04	70,462.27	67,000.00	3,462.27
Contractual Services	8,809.62	6,205.78	12,850.00	(6,644.22)
Commodities	1,608.06	346.73	1,850.00	(1,503.27)
Total GIS	80,890.72	77,014.78	81,700.00	(4,685.22)
Data Processing				
Personal Services	89,660.47	89,572.08	95,737.00	(6,164.92)
Contractual Services	6,185.03	5,331.68	6,059.00	(727.32)
Commodities	6,327.34	6,667.05	6,160.00	507.05
Capital Outlay	-	-	13,000.00	(13,000.00)
Total Data Processing	102,172.84	101,570.81	120,956.00	(19,385.19)
Direct Election				
Personal Services	1,693.72	(797.38)	31,050.00	(31,847.38)
Contractual Services	66,520.56	55,129.34	69,800.00	(14,670.66)
Commodities	21,728.60	4,925.25	12,500.00	(7,574.75)
Capital Outlay	-	316.58	-	316.58
Total Indirect Election	89,942.88	59,573.79	113,350.00	(53,776.21)
Indirect Election				
Personal Services	48,481.44	48,581.14	46,575.00	2,006.14
Total Direct Election	48,481.44	48,581.14	46,575.00	2,006.14
Compliance Officer				
Personal Services	2,417.09	2,389.42	2,400.00	(10.58)

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
County Auditor				
Personal Services	\$ 3,067.52	\$ 2,986.77	\$ 3,000.00	\$ (13.23)
Contractual Services	491.84	492.00	525.00	(33.00)
Total County Auditor	3,559.36	3,478.77	3,525.00	(46.23)
Special Auto Tag				
Personal Services	53,760.24	161,685.44	175,000.00	(13,314.56)
Mail Room				
Personal Services	6,415.22	6,496.23	5,900.00	596.23
Human Resources				
Personal Services	3,210.05	12,420.00	33,419.00	(20,999.00)
Contractual Services	1,423.14	1,201.34	-	1,201.34
Commodities	453.27	2,643.98	750.00	1,893.98
Total Human Resources	5,086.46	16,265.32	34,169.00	(17,903.68)
County Building Maintenance				
Personal Services	124,015.06	120,244.71	122,000.00	(1,755.29)
Contractual Services	212,737.96	189,146.74	212,024.00	(22,877.26)
Commodities	19,756.04	17,940.14	17,696.00	244.14
Capital Outlay	-	950.00	-	950.00
Total County Building Maintenance	356,509.06	328,281.59	351,720.00	(23,438.41)
Building Additions/Service Systems				
Contractual Services	-	11,469.17	10,000.00	1,469.17
Commodities	-	-	10,000.00	(10,000.00)
Total Building Additions/Service System	-	11,469.17	20,000.00	(8,530.83)
Total General Government	3,415,361.02	3,466,850.11	4,764,181.00	(1,280,510.38)
Public Safety				
Sheriff				
Personal Services	1,434,699.19	1,394,766.92	1,428,300.00	(33,533.08)
Contractual Services	220,318.00	202,392.61	148,505.00	53,887.61
Commodities	197,675.83	169,614.30	242,175.00	(72,560.70)
Reimbursed Expense	(1,832.00)	-	-	-
Total Sheriff	1,850,861.02	1,766,773.83	1,818,980.00	(52,206.17)

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Department of Corrections				
Personal Services	\$ 1,156,806.92	\$ 1,180,225.94	\$ 1,043,390.00	\$ 136,835.94
Contractual Services	271,072.84	476,413.35	485,519.00	(9,105.65)
Commodities	283,846.61	88,237.44	95,860.00	(7,622.56)
Reimbursed Expense	(3.83)	-	-	-
Total Department of Corrections	1,711,722.54	1,744,876.73	1,624,769.00	120,107.73
Juvenile Detention				
Personal Services	-	-	2,050.00	(2,050.00)
Contractual Services	223,212.93	242,803.50	188,572.00	54,231.50
Total Juvenile Detention	223,212.93	242,803.50	190,622.00	52,181.50
Inmate Housing				
Contractual Services	42,279.85	23,290.82	13,500.00	9,790.82
Emergency Preparedness				
Personal Services	64,584.55	59,049.27	56,000.00	3,049.27
Contractual Services	7,777.06	6,562.54	6,977.00	(414.46)
Commodities	6,286.27	4,957.50	11,305.00	(6,347.50)
Reimbursed Expense	(2,934.37)	-	-	-
Total Emergency Preparedness	75,713.51	70,569.31	74,282.00	(3,712.69)
Total Public Safety	3,903,789.85	3,848,314.19	3,722,153.00	126,161.19
Health				
Coroner				
Personal Services	2,064.69	5,067.04	2,350.00	2,717.04
Contractual Services	76,230.00	94,104.98	55,000.00	39,104.98
Reimbursed Expense	(5,250.00)	-	-	-
Total Coroner	73,044.69	99,172.02	57,350.00	41,822.02
Environmental Services/Zoning				
Personal Services	95,477.57	100,643.72	92,115.00	8,528.72
Contractual Services	8,677.80	5,984.97	9,599.00	(3,614.03)
Commodities	1,066.86	2,175.68	2,365.00	(189.32)
Total Environmental Services	105,222.23	108,804.37	104,079.00	4,725.37
Total Health	178,266.92	207,976.39	161,429.00	46,547.39

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Agriculture				
Agriculture Appropriations				
Conservation District	\$ 25,500.00	\$ 25,500.00	\$ 25,500.00	\$ -
Fair	13,278.00	13,278.00	13,278.00	-
4-H Awards	3,000.00	1,125.00	3,000.00	(1,875.00)
Total Agriculture Appropriations	41,778.00	39,903.00	41,778.00	(1,875.00)
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	22,882.85	41,165.91	75,000.00	(33,834.09)
Sanitation				
Household Hazardous Waste				
Personal Services	-	-	5,175.00	(5,175.00)
Contractual Services	12,204.07	12,428.54	11,744.00	684.54
Total Household Hazardous Waste	12,204.07	12,428.54	16,919.00	(4,490.46)
Capital Expenditures				
Contractual Services	-	-	-	-
Capital Outlay Projects				
Capital Outlay	302,064.97	146,801.85	145,000.00	1,801.85
Operating Transfers to				
Drug Enforcement Grant Fund	607.00	-	-	-
Noxious Weed Fund	-	5,175.00	-	5,175.00
Other	-	-	200,000.00	(200,000.00)
Total Expenditures	7,894,424.68	7,786,084.99	\$ 9,143,930.00	\$ (1,346,199.50)
Receipts Over(Under) Expenditures	(710,760.21)	880,390.39		
Unencumbered Cash, Beginning	5,161,264.14	4,450,503.93		
Unencumbered Cash, Ending	\$ 4,450,503.93	\$ 5,330,894.32		

MONTGOMERY COUNTY, KANSAS
AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 174,376.81	\$ 473,890.90	\$ 505,194.00	\$ (31,303.10)
Motor Vehicle Tax	34,350.23	21,420.41	15,711.00	5,709.41
Recreational Vehicle Tax	444.90	312.71	196.00	116.71
Delinquent Tax	15,153.35	17,522.32	8,000.00	9,522.32
16/20 M Truck Tax	1,102.55	1,157.89	462.00	695.89
Commercial Vehicle Tax	1,910.80	795.60	691.00	104.60
Watercraft Tax	-	92.44	93.00	(0.56)
Rental Excise Tax	-	185.31	250.00	(64.69)
In Lieu of Tax	25.64	125.26	500.00	(374.74)
Neighborhood Revitalization Rebates	(823.60)	(1,956.40)	-	(1,956.40)
Total Receipts	226,540.68	513,546.44	\$ 531,097.00	\$ (17,550.56)
Expenditures				
Public Safety				
Contractual Services	532,818.00	532,999.02	\$ 533,000.00	\$ (0.98)
Total Expenditures	532,818.00	532,999.02	\$ 533,000.00	\$ (0.98)
Receipts Over(Under) Expenditures	(306,277.32)	(19,452.58)		
Unencumbered Cash, Beginning	329,706.54	23,429.22		
Unencumbered Cash, Ending	\$ 23,429.22	\$ 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, 2017

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 24,821.03	\$ 135,643.74	\$ 144,324.00	\$ (8,680.26)
Motor Vehicle Tax	5,849.73	3,297.64	2,236.00	1,061.64
Recreational Vehicle Tax	75.89	47.79	28.00	19.79
Delinquent Tax	2,694.47	3,221.95	1,000.00	2,221.95
16/20 M Truck Tax	201.36	196.87	66.00	130.87
Commercial Vehicle Tax	325.08	115.23	98.00	17.23
Watercraft Tax	-	13.24	13.00	0.24
Rental Excise Tax	-	29.96	50.00	(20.04)
In Lieu of Tax	3.66	35.68	150.00	(114.32)
Neighborhood Revitalization Rebates	(117.43)	(559.17)	-	(559.17)
Total Receipts	33,853.79	142,042.93	\$ 147,965.00	\$ (5,922.07)
Expenditures				
Economic Development				
Contractual Services	90,000.00	160,000.00	\$ 160,000.00	\$ -
Total Expenditures	90,000.00	160,000.00	\$ 160,000.00	\$ -
Receipts Over(Under) Expenditures	(56,146.21)	(17,957.07)		
Unencumbered Cash, Beginning	85,554.32	29,408.11		
Unencumbered Cash, Ending	\$ 29,408.11	\$ 11,451.04		

MONTGOMERY COUNTY, KANSAS
EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 5,340,124.58	\$ 3,498,456.83	\$ 3,719,985.00	\$ (221,528.17)
Motor Vehicle Tax	214,858.42	438,274.85	477,746.00	(39,471.15)
Recreational Vehicle Tax	2,783.28	6,694.26	5,974.00	720.26
Delinquent Tax	107,486.57	201,256.80	50,000.00	151,256.80
16/20 M Truck Tax	7,256.02	7,239.28	14,036.00	(6,796.72)
Commercial Vehicle Tax	11,942.92	22,623.30	21,024.00	1,599.30
Watercraft Tax	-	2,792.94	2,813.00	(20.06)
Rental Excise Tax	-	2,539.79	1,000.00	1,539.79
In Lieu of Tax	780.30	940.62	-	940.62
Neighborhood Revitalization Rebates	(25,065.30)	(14,408.99)	-	(14,408.99)
Licenses, Fees, and Permits				
Service Fees	8,759.33	-	-	-
Other Receipts				
Miscellaneous	-	-	3,000.00	(3,000.00)
Reimbursed Expense	-	-	2,900,000.00	(2,900,000.00)
Total Receipts	5,668,926.12	4,166,409.68	\$ 7,195,578.00	\$ (3,029,168.32)
Expenditures				
General Government				
Contractual Services	-	213,213.00	\$ -	\$ 213,213.00
Health Insurance	5,265,746.90	5,804,373.19	6,700,000.00	(895,626.81)
KPERS	637,081.90	602,260.19	690,000.00	(87,739.81)
Life Insurance	6,929.82	6,911.43	-	6,911.43
Social Security	523,573.72	534,778.84	510,000.00	24,778.84
Unemployment	18,450.55	23,272.53	75,000.00	(51,727.47)
Workmen's Compensation	-	12.58	50,000.00	(49,987.42)
Reimbursed Expense	(2,570,250.24)	(3,037,065.80)	-	(3,037,065.80)
Total General Government	3,881,532.65	4,147,755.96	8,025,000.00	(3,877,244.04)
Total Expenditures	3,881,532.65	4,147,755.96	\$ 8,025,000.00	\$ (3,877,244.04)
Receipts Over(Under) Expenditures	1,787,393.47	18,653.72		
Unencumbered Cash, Beginning	462,363.18	2,249,756.65		
Unencumbered Cash, Ending	\$ 2,249,756.65	\$ 2,268,410.37		

MONTGOMERY COUNTY, KANSAS
HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

		Current Year		Variance -
	Prior Year Audit	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 31,542.99	\$ 213,238.14	\$ 227,588.00	\$ (14,349.86)
Motor Vehicle Tax	-	2,260.29	2,816.00	(555.71)
Recreational Vehicle Tax	-	35.18	35.00	0.18
Delinquent Tax	1,744.07	4,063.78	3,000.00	1,063.78
16/20 M Truck Tax	(0.86)	(0.94)	83.00	(83.94)
Commercial Vehicle Tax	-	131.12	124.00	7.12
Watercraft Tax	-	16.45	17.00	(0.55)
Rental Excise Tax	-	10.27	100.00	(89.73)
Neighborhood Revitalization Rebates	(147.90)	(882.20)	-	(882.20)
In Lieu of Tax	4.60	56.69	-	56.69
Intergovernmental				
Federal Financial Assistance	82,884.00	298,946.00	140,000.00	158,946.00
State Grant	71,004.00	-	-	-
Licenses, Fees, and Permits				
Fees	564.00	-	-	-
Service Fees	119,500.10	109,601.42	130,000.00	(20,398.58)
Other Receipts				
Miscellaneous	511.67	(25.00)	-	(25.00)
Total Receipts	307,606.67	627,451.20	\$ 503,763.00	\$ 123,688.20
Expenditures				
Health				
Personal Services	344,530.95	358,289.61	\$ 364,320.00	\$ (6,030.39)
Contractual Services	47,509.97	56,456.28	56,000.00	456.28
Commodities	83,637.32	125,733.74	123,000.00	2,733.74
Capital Outlay	4,315.60	5,943.98	4,800.00	1,143.98
Reimbursed Expense	(11.00)	-	-	-
Total Health	479,982.84	546,423.61	548,120.00	(1,696.39)
Total Expenditures	479,982.84	546,423.61	\$ 548,120.00	\$ (1,696.39)
Receipts Over(Under) Expenditures	(172,376.17)	81,027.59		
Unencumbered Cash, Beginning	284,404.16	112,027.99		
Unencumbered Cash, Ending	\$ 112,027.99	\$ 193,055.58		

MONTGOMERY COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ (268.53)	\$ (2,357.36)	\$ -	\$ (2,357.36)
Motor Vehicle Tax	6,958.37	1,797.25	-	1,797.25
Recreational Vehicle Tax	90.06	23.75	-	23.75
Delinquent Tax	4,351.67	4,436.03	2,000.00	2,436.03
16/20 M Truck Tax	155.88	235.25	-	235.25
Commercial Vehicle Tax	388.74	13.36	-	13.36
Watercraft Tax	-	0.14	-	0.14
Rental Excise Tax	-	26.07	-	26.07
In Lieu of Tax	-	4.91	100.00	(95.09)
Total Receipts	11,676.19	4,179.40	\$ 2,100.00	\$ 2,079.40
Expenditures				
Health				
Contractual Services	151,064.00	35,074.50	\$ 46,766.00	\$ (11,691.50)
Total Expenditures	151,064.00	35,074.50	\$ 46,766.00	\$ (11,691.50)
Receipts Over(Under) Expenditures	(139,387.81)	(30,895.10)		
Unencumbered Cash, Beginning	165,136.74	25,748.93		
Unencumbered Cash, Ending	\$ 25,748.93	\$ (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, 2017

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ (148.39)	\$ (1,492.55)	\$ -	\$ (1,492.55)
Motor Vehicle Tax	3,963.85	1,025.34	-	1,025.34
Recreational Vehicle Tax	51.33	13.57	-	13.57
Delinquent Tax	2,526.23	2,630.13	1,000.00	1,630.13
16/20 M Truck Tax	76.24	134.16	-	134.16
Commercial Vehicle Tax	221.82	7.63	-	7.63
Watercraft Tax	-	0.07	-	0.07
Rental Excise Tax	-	14.88	50.00	(35.12)
In Lieu of Tax	-	3.02	80.00	(76.98)
Total Receipts	6,691.08	2,336.25	\$ 1,130.00	\$ 1,206.25
Expenditures				
Health				
Contractual Services	75,123.00	32,253.99	\$ 32,683.00	\$ (429.01)
Total Expenditures	75,123.00	32,253.99	\$ 32,683.00	\$ (429.01)
Receipts Over(Under) Expenditures	(68,431.92)	(29,917.74)		
Unencumbered Cash, Beginning	98,349.66	29,917.74		
Unencumbered Cash, Ending	\$ 29,917.74	\$ -		

MONTGOMERY COUNTY, KANSAS
NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 23,846.93	\$ 80,511.48	\$ 86,154.00	\$ (5,642.52)
Motor Vehicle Tax	6,840.05	3,484.54	2,168.00	1,316.54
Recreational Vehicle Tax	88.56	50.15	27.00	23.15
Delinquent Tax	3,295.12	3,646.02	2,000.00	1,646.02
16/20 M Truck Tax	243.66	229.92	64.00	165.92
Commercial Vehicle Tax	379.87	113.29	95.00	18.29
Watercraft Tax	-	12.80	13.00	(0.20)
Rental Excise Tax	-	33.33	50.00	(16.67)
In Lieu of Tax	3.52	22.35	150.00	(127.65)
Neighborhood Revitalization Rebates	(113.08)	(333.80)	-	(333.80)
Other Receipts				
Reimbursed Expense	82,382.50	72,790.25	80,000.00	(7,209.75)
Miscellaneous	13.44	-	-	-
Operating Transfers from General Fund	-	5,175.00	-	5,175.00
Total Cash Receipts	116,980.57	165,735.33	\$ 170,721.00	\$ (4,985.67)
Expenditures				
Agriculture				
Personal Services	65,996.82	68,603.65	\$ 66,799.00	\$ 1,804.65
Contractual Services	11,956.50	11,766.17	14,300.00	(2,533.83)
Commodities	104,528.80	119,186.96	125,500.00	(6,313.04)
Total Expenditures	182,482.12	199,556.78	\$ 206,599.00	\$ (7,042.22)
Receipts Over(Under) Expenditures	(65,501.55)	(33,821.45)		
Unencumbered Cash, Beginning	124,201.79	58,700.24		
Unencumbered Cash, Ending	\$ 58,700.24	\$ 24,878.79		

MONTGOMERY COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 1,567,787.33	\$ 3,526,254.18	\$ 3,755,402.00	\$ (229,147.82)
Motor Vehicle Tax	232,941.19	172,852.05	140,872.00	31,980.05
Recreational Vehicle Tax	3,017.12	2,550.33	1,761.00	789.33
Delinquent Tax	107,264.48	132,466.27	80,000.00	52,466.27
16/20 M Truck Tax	7,488.66	7,850.03	4,139.00	3,711.03
Commercial Vehicle Tax	12,957.61	6,995.29	6,199.00	796.29
In Lieu of Tax	230.08	950.39	4,000.00	(3,049.61)
Watercraft Tax	-	827.81	829.00	(1.19)
Rental Excise Tax	-	1,381.87	1,800.00	(418.13)
Special Assessments	16,005.08	18,038.66	5,000.00	13,038.66
Neighborhood Revitalization Rebates	(7,390.84)	(14,545.78)	-	(14,545.78)
Other Intergovernmental	308.12	-	-	-
Intergovernmental				
Special City and County Highway	1,016,463.19	1,030,306.87	915,229.00	115,077.87
Licenses, Fees, and Permits				
Contractor Fees	4,750.00	10,000.00	-	10,000.00
Other Receipts				
Other - Engineer	13,622.05	-	-	-
Reimbursed Expense	-	4,814.41	-	4,814.41
Miscellaneous	212.17	13,953.67	10,000.00	3,953.67
Total Receipts	2,975,656.24	4,914,696.05	\$ 4,925,231.00	\$ (10,534.95)

MONTGOMERY COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
Public Works				
Personal Services	\$ 1,361,527.51	\$ 1,364,172.42	\$ 1,321,080.00	\$ 43,092.42
Contractual Services	309,528.95	284,585.61	352,000.00	(67,414.39)
Commodities	2,653,704.82	2,916,385.21	2,925,395.00	(9,009.79)
Capital Outlay	253,112.00	230,000.00	230,000.00	-
Reimbursed Expense	(4,294.91)	-	-	-
Total Public Works	<u>4,573,578.37</u>	<u>4,795,143.24</u>	<u>4,828,475.00</u>	<u>(33,331.76)</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>
Total Expenditures	<u>4,773,578.37</u>	<u>4,995,143.24</u>	<u>\$ 5,028,475.00</u>	<u>\$ (33,331.76)</u>
Receipts Over(Under) Expenditures	(1,797,922.13)	(80,447.19)		
Unencumbered Cash, Beginning	<u>2,231,224.67</u>	<u>433,302.54</u>		
Unencumbered Cash, Ending	<u>\$ 433,302.54</u>	<u>\$ 352,855.35</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, 2017

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 385,050.40	\$ 359,946.64	\$ 369,743.00	\$ (9,796.36)
Motor Vehicle Tax	17,717.74	26,665.38	27,039.00	(373.62)
Recreational Vehicle Tax	310.52	540.87	454.00	86.87
Delinquent Tax	6,068.26	18,730.81	4,000.00	14,730.81
16/20 M Truck Tax	1,352.72	1,038.38	1,050.00	(11.62)
Commercial Vehicle Tax	1,184.46	1,578.93	1,437.00	141.93
Watercraft Tax	-	213.51	211.00	2.51
Rental Excise Tax	-	7.88	20.00	(12.12)
In Lieu of Tax	-	1,400.00	-	1,400.00
Intergovernmental				
Federal Financial Assistance	4,550.00	-	-	-
Other Receipts				
Miscellaneous	1,530.96	791.94	-	791.94
Total Receipts	417,765.06	410,914.34	\$ 403,954.00	\$ 6,960.34
Expenditures				
Public Safety				
Personal Services	78,615.43	71,126.91	\$ 110,000.00	\$ (38,873.09)
Contractual Services	144,475.45	137,256.42	170,000.00	(32,743.58)
Commodities	127,578.62	98,031.58	78,500.00	19,531.58
Capital Outlay	21,840.00	34,500.00	60,000.00	(25,500.00)
Total Public Works	372,509.50	340,914.91	418,500.00	(77,585.09)
Operating Transfers to				
Special Rural Fire Equipment Fund	30,000.00	30,000.00	30,000.00	-
Total Expenditures	402,509.50	370,914.91	\$ 448,500.00	\$ (77,585.09)
Receipts Over(Under) Expenditures	15,255.56	39,999.43		
Unencumbered Cash, Beginning	34,313.04	49,568.60		
Unencumbered Cash, Ending	\$ 49,568.60	\$ 89,568.03		

MONTGOMERY COUNTY, KANSAS
RURAL FIRE EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ (18.00)	\$ 24,634.79	\$ 25,299.00	\$ (664.21)
Motor Vehicle Tax	24.52	-	-	-
Recreational Vehicle Tax	0.45	-	-	-
Delinquent Tax	176.05	386.33	100.00	286.33
16/20 M Truck Tax	95.36	-	-	-
Watercraft Tax	-	0.07	-	0.07
Total Receipts	278.38	25,021.19	\$ 25,399.00	\$ (377.81)
Expenditures				
Public Safety				
Contractual Services	-	3,532.00	\$ -	\$ 3,532.00
Health Insurance	3,802.00	-	12,000.00	(12,000.00)
KPERS	59.09	-	4,000.00	(4,000.00)
Social Security	2,254.80	-	7,000.00	(7,000.00)
Unemployment	276.48	270.28	2,000.00	(1,729.72)
Total Public Safety	6,392.37	3,802.28	25,000.00	(21,197.72)
Total Expenditures	6,392.37	3,802.28	\$ 25,000.00	\$ (21,197.72)
Receipts Over(Under) Expenditures	(6,113.99)	21,218.91		
Unencumbered Cash, Beginning	11,797.78	5,683.79		
Unencumbered Cash, Ending	\$ 5,683.79	\$ 26,902.70		

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, 2017

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 136,604.70	\$ 145,545.34	\$ 155,096.00	\$ (9,550.66)
Motor Vehicle Tax	11,272.55	12,710.50	12,247.00	463.50
Recreational Vehicle Tax	146.01	191.13	153.00	38.13
Delinquent Tax	5,379.74	7,613.25	3,000.00	4,613.25
16/20 M Truck Tax	407.77	379.10	360.00	19.10
Commercial Vehicle Tax	625.92	590.78	539.00	51.78
Watercraft Tax	-	71.72	72.00	(0.28)
Rental Excise Tax	-	86.55	70.00	16.55
In Lieu of Tax	20.00	38.58	200.00	(161.42)
Neighborhood Revitalization Rebates	(642.66)	(600.09)	-	(600.09)
Total Receipts	153,814.03	166,626.86	\$ 171,737.00	\$ (5,110.14)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	119,020.92	118,416.00	\$ 288,000.00	\$ (169,584.00)
Total Expenditures	119,020.92	118,416.00	\$ 288,000.00	\$ (169,584.00)
Receipts Over(Under) Expenditures	34,793.11	48,210.86		
Unencumbered Cash, Beginning	333,750.20	368,543.31		
Unencumbered Cash, Ending	\$ 368,543.31	\$ 416,754.17		

MONTGOMERY COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 13,145.59	\$ 10,973.91	\$ 30,000.00	\$ (19,026.09)
Total Receipts	13,145.59	10,973.91	\$ 30,000.00	\$ (19,026.09)
Expenditures				
Health				
Contractual Services	11,945.59	11,223.91	\$ 30,000.00	\$ (18,776.09)
Total Expenditures	11,945.59	11,223.91	\$ 30,000.00	\$ (18,776.09)
Receipts Over(Under) Expenditures	1,200.00	(250.00)		
Unencumbered Cash, Beginning	300.00	1,500.00		
Unencumbered Cash, Ending	\$ 1,500.00	\$ 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, 2017

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 547,623.21	\$ 582,745.00	\$ 619,915.00	\$ (37,170.00)
Motor Vehicle Tax	610.89	39,268.29	48,987.00	(9,718.71)
Recreational Vehicle Tax	9.12	611.42	613.00	(1.58)
Delinquent Tax	9,788.04	22,998.70	10,000.00	12,998.70
16/20 M Truck Tax	1,344.05	(6.32)	1,439.00	(1,445.32)
Commercial Vehicle Tax	-	2,277.02	2,156.00	121.02
Watercraft Tax	-	286.40	288.00	(1.60)
Rental Excise Tax	-	178.23	-	178.23
Neighborhood Revitalization Rebates	(2,569.45)	(2,400.66)	-	(2,400.66)
In Lieu of Tax	79.99	167.51	-	167.51
Other Receipts				
Miscellaneous	1,003.07	-	500.00	(500.00)
Total Receipts	557,888.92	646,125.59	\$ 683,898.00	\$ (37,772.41)
Expenditures				
Public Works				
Personal Services	155,489.79	160,471.81	\$ 165,000.00	\$ (4,528.19)
Contractual Services	30,305.57	487,945.36	500,000.00	(12,054.64)
Commodities	117,947.04	89,542.15	104,500.00	(14,957.85)
Total Expenditures	303,742.40	737,959.32	\$ 769,500.00	\$ (31,540.68)
Receipts Over(Under) Expenditures	254,146.52	(91,833.73)		
Unencumbered Cash, Beginning	359,173.42	613,319.94		
Unencumbered Cash, Ending	\$ 613,319.94	\$ 521,486.21		

MONTGOMERY COUNTY, KANSAS
SPECIAL LIABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

		Current Year		Variance -
	Prior Year Audit	Actual	Budget	Over Under
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 9,847.16	\$ 14,243.25	\$ 15,415.00	\$ (1,171.75)
Motor Vehicle Tax	1,331.52	1,050.93	894.00	156.93
Recreational Vehicle Tax	17.25	15.56	11.00	4.56
Delinquent Tax	514.64	685.06	200.00	485.06
16/20 M Truck Tax	48.14	44.76	26.00	18.76
Commercial Vehicle Tax	73.95	43.64	39.00	4.64
Watercraft Tax	-	5.11	5.00	0.11
Rental Excise Tax	-	8.18	10.00	(1.82)
In Lieu of Tax	1.44	3.87	25.00	(21.13)
Neighborhood Revitalization Rebates	(46.36)	(58.98)	-	(58.98)
Total Receipts	11,787.74	16,041.38	\$ 16,625.00	\$ (583.62)
Expenditures				
General Government				
Contractual Services	15,598.97	-	\$ 24,500.00	\$ (24,500.00)
Total Expenditures	15,598.97	-	\$ 24,500.00	\$ (24,500.00)
Receipts Over(Under) Expenditures	(3,811.23)	16,041.38		
Unencumbered Cash, Beginning	3,811.23	-		
Unencumbered Cash, Ending	\$ -	\$ 16,041.38		

MONTGOMERY COUNTY, KANSAS
SPECIAL PARK AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 13,145.61	\$ 10,973.91	\$ 20,000.00	\$ (9,026.09)
Total Receipts	13,145.61	10,973.91	\$ 20,000.00	\$ (9,026.09)
Expenditures				
Culture and Recreation				
Contractual Services	13,145.61	10,973.92	\$ 20,000.00	\$ (9,026.08)
Total Expenditures	13,145.61	10,973.92	\$ 20,000.00	\$ (9,026.08)
Receipts Over(Under) Expenditures	-	(0.01)		
Unencumbered Cash, Beginning	0.01	0.01		
Unencumbered Cash, Ending	\$ 0.01	\$ -		

MONTGOMERY COUNTY, KANSAS
TOURISM AND CONVENTION PROMOTION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	\$ 322,308.28	\$ 247,257.43	\$ 375,000.00	\$ (127,742.57)
Total Receipts	322,308.28	247,257.43	\$ 375,000.00	\$ (127,742.57)
Expenditures				
Economic Development				
Contractual Services	322,308.28	247,257.43	\$ 375,000.00	\$ (127,742.57)
Total Expenditures	322,308.28	247,257.43	\$ 375,000.00	\$ (127,742.57)
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, 2017
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	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, 2017

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from No Fund Warrants Fund	\$ 1,000.00	\$ -	\$ 200,000.00	\$ (200,000.00)
Total Receipts	1,000.00	-	\$ 200,000.00	\$ (200,000.00)
Expenditures				
General Government Contractual Services	-	-	\$ 926,380.00	\$ (926,380.00)
Total Expenditures	-	-	\$ 926,380.00	\$ (926,380.00)
Receipts Over(Under) Expenditures	1,000.00	-		
Unencumbered Cash, Beginning	709,954.52	710,954.52		
Unencumbered Cash, Ending	\$ 710,954.52	\$ 710,954.52		

MONTGOMERY COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	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	\$ 82,865.00	\$ (48,559.00)
Total Expenditures	-	34,306.00	\$ 82,865.00	\$ (48,559.00)
Receipts Over(Under) Expenditures	-	(34,306.00)		
Unencumbered Cash, Beginning	82,864.72	82,864.72		
Unencumbered Cash, Ending	\$ 82,864.72	\$ 48,558.72		

MONTGOMERY COUNTY, KANSAS
SPECIAL HIGHWAY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
State Aid	<u>\$ 243,479.40</u>	<u>\$ -</u>
Total Receipts	<u>243,479.40</u>	<u>-</u>
Expenditures		
Public Works		
Commodities	<u>198,565.33</u>	<u>515,519.51</u>
Total Expenditures	<u>198,565.33</u>	<u>515,519.51</u>
Receipts Over(Under) Expenditures	44,914.07	(515,519.51)
Unencumbered Cash, Beginning	<u>513,872.46</u>	<u>558,786.53</u>
Unencumbered Cash, Ending	<u><u>\$ 558,786.53</u></u>	<u><u>\$ 43,267.02</u></u>

MONTGOMERY COUNTY, KANSAS
SPECIAL MACHINERY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfers from Road and Bridge Fund	\$ 200,000.00	\$ 200,000.00
Other Receipts Miscellaneous	98,123.24	-
	<u>298,123.24</u>	<u>200,000.00</u>
Tota Receipts		
Expenditures		
Public Works Capital Outlay	743,906.44	186,324.00
	<u>743,906.44</u>	<u>186,324.00</u>
Total Expenditures		
Receipts Over(Under) Expenditures	(445,783.20)	13,676.00
Unencumbered Cash, Beginning	683,042.46	237,259.26
Unencumbered Cash, Ending	<u>\$ 237,259.26</u>	<u>\$ 250,935.26</u>

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

For the Year Ended December 31, 2017

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfers from Rural Fire District No. 1 Fund	<u>\$ 30,000.00</u>	<u>\$ 30,000.00</u>
Total Receipts	<u>30,000.00</u>	<u>30,000.00</u>
Expenditures		
Public Safety Capital Outlay	<u>-</u>	<u>23,330.00</u>
Total Expenditures	<u>-</u>	<u>23,330.00</u>
Receipts Over(Under) Expenditures	30,000.00	6,670.00
Unencumbered Cash, Beginning	<u>49,947.27</u>	<u>79,947.27</u>
Unencumbered Cash, Ending	<u><u>\$ 79,947.27</u></u>	<u><u>\$ 86,617.27</u></u>

MONTGOMERY COUNTY, KANSAS
SPECIAL HOUSING FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

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

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 1 FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	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, 2017

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Taxes and Shared Receipts		
Delinquent Tax	\$ 572.00	\$ 371.80
Special Assessments	(457.60)	359.70
	<u>114.40</u>	<u>731.50</u>
Total Receipts	<u>114.40</u>	<u>731.50</u>
Expenditures		
Special Assessments Refunded	-	543.40
	<u>-</u>	<u>543.40</u>
Total Expenditures	<u>-</u>	<u>543.40</u>
Receipts Over(Under) Expenditures	114.40	188.10
Unencumbered Cash, Beginning	<u>114.40</u>	<u>228.80</u>
Unencumbered Cash, Ending	<u>\$ 228.80</u>	<u>\$ 416.90</u>

MONTGOMERY COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	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, 2017

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Use of Money and Property				
Interest on Investments	\$ 9.64	\$ 21.51	\$ -	\$ 21.51
Total Receipts	9.64	21.51	\$ -	\$ 21.51
Expenditures				
Debt Service				
Contractual Services	-	-	\$ -	\$ -
Total Expenditures	-	-	\$ -	\$ -
Receipts Over(Under) Expenditures	9.64	21.51		
Unencumbered Cash, Beginning	2,848.16	2,857.80		
Unencumbered Cash, Ending	\$ 2,857.80	\$ 2,879.31		

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 5 BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	\$ 404.42	\$ -	\$ -	\$ -
Total Receipts	404.42	-	\$ -	\$ -
Expenditures				
General Government				
Contractual Services	404.42	-	\$ -	\$ -
Total Expenditures	404.42	-	\$ -	\$ -
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

MONTGOMERY COUNTY, KANSAS
NO FUND WARRANTS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ (9.70)	\$ (7.75)	\$ -	\$ (7.75)
Delinquent Tax	799.59	584.67	1,000.00	(415.33)
16/20 M Truck Tax	0.03	-	-	-
Total Receipts	789.92	576.92	\$ 1,000.00	\$ (423.08)
Expenditures				
Operating Transfers to				
Risk Management Reserve Fund	1,000.00	-	\$ 18,024.00	\$ (18,024.00)
Total Expenditures	1,000.00	-	\$ 18,024.00	\$ (18,024.00)
Receipts Over(Under) Expenditures	(210.08)	576.92		
Unencumbered Cash, Beginning	16,024.29	15,814.21		
Unencumbered Cash, Ending	\$ 15,814.21	\$ 16,391.13		

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

For the Year Ended December 31, 2017

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Miscellaneous	<u>\$ -</u>	<u>\$ -</u>
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, 2017

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

	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, 2017

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 258,594.83	\$ 251,236.13
Total Receipts	258,594.83	251,236.13
Expenditures		
General Government		
Personal Services	219,149.26	208,701.48
Contractual Services	35,775.09	36,861.82
Commodities	2,595.84	-
Total General Government	257,520.19	245,563.30
Operating Transfers to General Fund	-	-
Total Expenditures	257,520.19	245,563.30
Receipts Over(Under) Expenditures	1,074.64	5,672.83
Unencumbered Cash, Beginning	4,507.51	5,582.15
Unencumbered Cash, Ending	\$ 5,582.15	\$ 11,254.98

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

For the Year Ended December 31, 2017

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Court Fees	<u>\$ 3,126.60</u>	<u>\$ 3,681.04</u>
Total Receipts	<u>3,126.60</u>	<u>3,681.04</u>
Expenditures		
General Government		
Commodities	<u>4,869.36</u>	<u>3,529.98</u>
Total Expenditures	<u>4,869.36</u>	<u>3,529.98</u>
Receipts Over(Under) Expenditures	(1,742.76)	151.06
Unencumbered Cash, Beginning	<u>3,111.46</u>	<u>1,368.70</u>
Unencumbered Cash, Ending	<u><u>\$ 1,368.70</u></u>	<u><u>\$ 1,519.76</u></u>

MONTGOMERY COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Other Receipts				
Sale of Confiscations	\$ 49,835.29	\$ 22,973.28	\$ 90,000.00	\$ (67,026.72)
Total Receipts	49,835.29	22,973.28	\$ 90,000.00	\$ (67,026.72)
Expenditures				
Public Safety				
Contractual Services	9,101.24	9,485.56	\$ 94,135.00	\$ (84,649.44)
Commodities	63,122.20	22,094.85	-	22,094.85
Total Expenditures	72,223.44	31,580.41	\$ 94,135.00	\$ (62,554.59)
Receipts Over(Under) Expenditures	(22,388.15)	(8,607.13)		
Unencumbered Cash, Beginning	33,133.04	10,744.89		
Unencumbered Cash, Ending	\$ 10,744.89	\$ 2,137.76		

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

For the Year Ended December 31, 2017

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Cash		
Licenses, Fees, and Permits		
Officer Fees	\$ 7,953.50	\$ 7,567.62
Use of Money and Property		
Interest on Investments	34.43	96.48
	<u>7,987.93</u>	<u>7,664.10</u>
Total Receipts		
Expenditures		
General Government		
Commodities	858.40	6,445.69
	<u>858.40</u>	<u>6,445.69</u>
Total Expenditures		
Receipts Over(Under) Expenditures	7,129.53	1,218.41
Unencumbered Cash, Beginning	6,693.72	13,823.25
Unencumbered Cash, Ending	<u>\$ 13,823.25</u>	<u>\$ 15,041.66</u>

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

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,827.50	\$ 1,852.50
Total Receipts	2,827.50	1,852.50
Expenditures and Transfers		
Public Safety		
Contractual Services	-	2,000.00
Commodities	1,265.83	-
Total Expenditures and Transfers	1,265.83	2,000.00
Receipts Over(Under) Expenditures	1,561.67	(147.50)
Unencumbered Cash, Beginning	2,725.09	4,286.76
Unencumbered Cash, Ending	\$ 4,286.76	\$ 4,139.26

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

For the Year Ended December 31, 2017

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 31,814.50	\$ 30,231.14
Use of Money and Property		
Interest on Investments	162.84	283.77
	<u>31,977.34</u>	<u>30,514.91</u>
Total Receipts		
Expenditures		
General Government		
Contractual Services	16,415.95	19,588.89
Commodities	10,196.00	-
Total General Government	<u>26,611.95</u>	<u>19,588.89</u>
Operating Transfers to		
General Fund	-	10,000.00
	<u>26,611.95</u>	<u>29,588.89</u>
Total Expenditures		
Receipts Over(Under) Expenditures	5,365.39	926.02
Unencumbered Cash, Beginning	<u>47,318.31</u>	<u>52,683.70</u>
Unencumbered Cash, Ending	<u>\$ 52,683.70</u>	<u>\$ 53,609.72</u>

MONTGOMERY COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 7,953.50	\$ 7,569.92
Use of Money and Property		
Interest on Investments	35.12	106.93
	<u>7,988.62</u>	<u>7,676.85</u>
Total Receipts		
	<u>7,988.62</u>	<u>7,676.85</u>
Expenditures		
General Government		
Commodities	-	-
	<u>-</u>	<u>-</u>
Total Expenditures		
	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	7,988.62	7,676.85
Unencumbered Cash, Beginning	6,693.72	14,682.34
	<u>6,693.72</u>	<u>14,682.34</u>
Unencumbered Cash, Ending	\$ 14,682.34	\$ 22,359.19
	<u>\$ 14,682.34</u>	<u>\$ 22,359.19</u>

MONTGOMERY COUNTY, KANSAS
DRUG ENFORCEMENT GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,648.50	\$ 73.50
Operating Transfers from General Fund	607.00	-
Total Receipts	2,255.50	73.50
Expenditures		
Public Works		
Personal Services	1,722.00	-
Commodities	607.00	-
Total Expenditures	2,329.00	-
Receipts Over(Under) Expenditures	(73.50)	73.50
Unencumbered Cash, Beginning	-	(73.50)
Unencumbered Cash, Ending	\$ (73.50)	\$ -

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

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 361,881.92	\$ 383,187.47
Other Receipts		
Miscellaneous	13,442.80	13,562.20
Total Receipts	375,324.72	396,749.67
Expenditures		
General Government		
Commodities	45.00	-
Public Safety		
Personal Services	174,116.15	211,936.14
Contractual Services	86,631.31	56,772.68
Commodities	4,808.37	6,505.17
Capital Outlay	267.26	1,679.98
Health Insurance	68,234.96	66,326.39
KPERs	16,389.84	15,547.59
Social Security	12,878.46	15,075.69
Unemployment	332.33	875.29
Workmen's Compensation	5,027.36	4,590.12
Reimbursed Expense	(15.89)	-
Total Public Safety	368,670.15	379,309.05
Total Expenditures	368,715.15	379,309.05
Receipts Over(Under) Expenditures	6,609.57	17,440.62
Unencumbered Cash, Beginning	54,413.98	61,023.55
Unencumbered Cash, Ending	\$ 61,023.55	\$ 78,464.17

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

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year Actual
Receipts		
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, 2017

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

	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, 2017

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Commodities	31.00	-
Total Public Safety	31.00	-
Total Expenditures	31.00	-
Receipts Over(Under) Expenditures	(31.00)	-
Unencumbered Cash, Beginning	950.60	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, 2017

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 9,065.00	\$ 9,559.00
Total Receipts	9,065.00	9,559.00
Expenditures		
Public Safety		
Contractual Services	2,463.00	5,000.00
Commodities	1,909.69	8,200.77
Total Expenditures	4,372.69	13,200.77
Receipts Over(Under) Expenditures	4,692.31	(3,641.77)
Unencumbered Cash, Beginning	4,798.43	9,490.74
Unencumbered Cash, Ending	\$ 9,490.74	\$ 5,848.97

MONTGOMERY COUNTY, KANSAS
VIN FEES FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Licenses, Fees, and Permits				
Officer Fees	\$ 61,243.25	\$ 71,310.89	\$ 65,000.00	\$ 6,310.89
Total Receipts	61,243.25	71,310.89	\$ 65,000.00	\$ 6,310.89
Expenditures				
Public Safety				
Contractual Services	700.00	6,414.15	\$ 20,000.00	\$ (13,585.85)
Commodities	60,666.07	46,450.73	50,033.00	(3,582.27)
Total Expenditures	61,366.07	52,864.88	\$ 70,033.00	\$ (17,168.12)
Receipts Over(Under) Expenditures	(122.82)	18,446.01		
Unencumbered Cash, Beginning	32,092.46	31,969.64		
Unencumbered Cash, Ending	\$ 31,969.64	\$ 50,415.65		

MONTGOMERY COUNTY, KANSAS
CDBG MICRO LOAN FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	\$ 331.70	\$ 743.37
Loan Repayment	3,037.32	3,037.32
Total Receipts	3,369.02	3,780.69
Expenditures		
Economic Development		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	3,369.02	3,780.69
Unencumbered Cash, Beginning	94,074.85	97,443.87
Unencumbered Cash, Ending	\$ 97,443.87	\$ 101,224.56

MONTGOMERY COUNTY, KANSAS
FEMA - FLOOD BUYOUT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year Actual
Receipts		
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	\$ 6,035.32	\$ 6,035.32

MONTGOMERY COUNTY, KANSAS
HMTA GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year Actual
Receipts		
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, 2017

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

	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, 2017

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

	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, 2017

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 5,314.00	\$ 4,250.00
Other Receipts		
Miscellaneous	5,313.88	-
Total Receipts	10,627.88	4,250.00
Expenditures		
Economic Development		
Contractual Services	10,627.88	4,250.00
Total Expenditures	10,627.88	4,250.00
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, 2017

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

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

MONTGOMERY COUNTY, KANSAS
EMERGENCY PREPAREDNESS PLANNING GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
Federal Financial Assistance	<u>\$ 55,091.00</u>	<u>\$ 4,627.00</u>
Total Receipts	<u>55,091.00</u>	<u>4,627.00</u>
Expenditures		
Public Safety		
Commodities	<u>-</u>	<u>38,259.15</u>
Total Expenditures	<u>-</u>	<u>38,259.15</u>
Receipts Over(Under) Expenditures	55,091.00	(33,632.15)
Unencumbered Cash, Beginning	<u>42,507.43</u>	<u>97,598.43</u>
Unencumbered Cash, Ending	<u><u>\$ 97,598.43</u></u>	<u><u>\$ 63,966.28</u></u>

MONTGOMERY COUNTY, KANSAS
JUVENILE JUSTICE AUTHORITY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
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, 2017

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 239,311.71	\$ 196,118.89
Other Receipts		
Reimbursed Expense	-	2,176.90
Total Receipts	239,311.71	198,295.79
Expenditures		
Public Safety		
Personal Services	98,029.14	87,527.31
Contractual Services	41,307.34	90,954.35
Commodities	1,532.15	1,492.55
Capital Outlay	1,113.32	618.27
Health Insurance	72,418.93	40,252.95
Reimbursed Expense	(2,460.79)	-
Total Public Safety	211,940.09	220,845.43
Operating Transfers to		
JJA - Juvenile Intensive		
Supervision Fund	-	10,506.00
JJA - Juvenile Intake/Assessment Fund	-	5,450.60
Total Transfers	-	15,956.60
Total Expenditures	211,940.09	236,802.03
Receipts Over(Under) Expenditures	27,371.62	(38,506.24)
Unencumbered Cash, Beginning	8,980.41	36,352.03
Unencumbered Cash, Ending	\$ 36,352.03	\$ (2,154.21)

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE INTAKE/ASSESSMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 140,816.00	\$ 122,400.17
Other Receipts		
JJA - Case Management Fund	-	5,450.60
SRS - Juvenile Support and Resources Mgmt Fund	-	2,308.65
Total Receipts	140,816.00	130,159.42
Expenditures		
Public Safety		
Personal Services	95,712.37	78,530.87
Contractual Services	21,934.83	25,313.12
Commodities	1,602.15	1,245.58
Capital Outlay	996.18	742.85
Health Insurance	15,588.19	31,733.06
Total Expenditures	135,833.72	137,565.48
Receipts Over(Under) Expenditures	4,982.28	(7,406.06)
Unencumbered Cash, Beginning	6,338.90	11,321.18
Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	\$ 11,321.18	\$ 3,915.12

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

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2017

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
State Grant	\$ 31,936.11	\$ 16,928.72
Total Receipts	<u>31,936.11</u>	<u>16,928.72</u>
Expenditures		
Public Safety		
Personal Services	22,840.26	10,861.83
Contractual Services	8,839.29	4,361.64
Commodities	148.68	-
Total Public Safety	<u>31,828.23</u>	<u>15,223.47</u>
Operating Transfers to		
JJA - Juvenile Intake/Assessment Fund	<u>-</u>	<u>2,308.65</u>
Total Expenditures	<u>31,828.23</u>	<u>17,532.12</u>
Receipts Over(Under) Expenditures	107.88	(603.40)
Unencumbered Cash, Beginning	<u>98.81</u>	<u>206.69</u>
Unencumbered Cash, Ending	<u><u>\$ 206.69</u></u>	<u><u>\$ (396.71)</u></u>

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE INTENSIVE SUPERVISION FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 73,678.22	\$ 84,629.43
Operating Transfers from		
JJA - Case Management Fund	-	10,506.00
Total Receipts	73,678.22	95,135.43
Expenditures		
Public Safety		
Personal Services	38,816.04	52,906.18
Contractual Services	8,629.96	13,603.12
Commodities	426.18	529.55
Capital Outlay	116.80	406.56
Health Insurance	20,191.99	28,480.66
Total Expenditures	68,180.97	95,926.07
Receipts Over(Under) Expenditures	5,497.25	(790.64)
Unencumbered Cash, Beginning	217.31	5,714.56
Unencumbered Cash, Ending	\$ 5,714.56	\$ 4,923.92

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE IMMEDIATE INTERVENTION FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ -	\$ 40,186.32
Other Receipts		
Miscellaneous	-	800.00
Total Receipts	-	40,986.32
Expenditures		
Public Safety		
Contractual Services	-	30,133.50
Commodities	-	21.66
Health Insurance	-	2,858.76
Total Expenditures	-	33,013.92
Receipts Over(Under) Expenditures	-	7,972.40
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 7,972.40

MONTGOMERY COUNTY, KANSAS
DIVERSION FEES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 11,570.00	\$ 17,165.51
Total Receipts	11,570.00	17,165.51
Expenditures		
General Government		
Commodities	101.85	4,004.79
Total General Government	101.85	4,004.79
Operating Transfers to General Fund	47,699.67	-
Total Expenditures	47,801.52	4,004.79
Receipts Over(Under) Expenditures	(36,231.52)	13,160.72
Unencumbered Cash, Beginning	43,772.52	7,541.00
Unencumbered Cash, Ending	\$ 7,541.00	\$ 20,701.72

MONTGOMERY COUNTY, KANSAS
OTHER GRANTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grant	\$ -	\$ 69,196.00
Other Receipts		
Reimbursed Expense	-	39.20
Total Receipts	-	69,235.20
Expenditures		
Public Safety		
Contractual Services	33,564.00	55,091.20
Total Expenditures	33,564.00	55,091.20
Receipts Over(Under) Expenditures	(33,564.00)	14,144.00
Unencumbered Cash, Beginning	-	(33,564.00)
Unencumbered Cash, Ending	\$ (33,564.00)	\$ (19,420.00)

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
General Fund-Caney City	\$ -	\$ 328,318.27	\$ 328,318.27	\$ -
Employee Benefits	-	136,318.84	136,318.84	-
Industrial	-	256.55	256.55	-
Library	-	62,844.62	62,844.62	-
Fire Law Enforcement Ambulance	-	53,237.65	53,237.65	-
Special City & County Highway	-	9,891.51	9,891.51	-
General Fund-Cherryvale	-	489,170.92	489,170.92	-
Library	-	61,170.24	61,170.24	-
Bond and Interest	-	1.61	1.61	-
Nuisance	1,640.00	1,865.00	3,045.00	460.00
Special City & County Highway	-	10,616.95	10,616.95	-
General Fund-Coffeyville	-	2,167,207.31	2,167,207.31	-
Employee Benefits	-	271.34	271.34	-
Library	-	359,467.42	359,467.42	-
Bond and Interest	-	6.26	6.26	-
Nuisance	29,128.63	56,345.82	73,656.48	11,817.97
Special City & County Highway	-	45,975.73	45,975.73	-
General Fund-Dearing City	-	11,245.90	11,245.90	-
Special City & County Highway	-	1,896.24	1,896.24	-
General Fund-Elk City	-	55,641.92	55,641.92	-
Employee Benefits	-	220.98	220.98	-
Special Fire Equipment	-	1,035.44	1,035.44	-
Nuisance	675.00	1,675.00	1,200.00	1,150.00
Special City & County Highway	-	1,463.01	1,463.01	-
General Fund-Havana City	-	11,916.79	11,916.79	-
Sewer	233.02	1,380.98	677.85	936.15
Nuisance	358.00	450.00	758.00	50.00
Special City & County Highway	-	465.75	465.75	-
General Fund-Independence	-	1,510,869.43	1,510,288.39	581.04
Employee Benefits	-	698,331.46	698,020.77	310.69
Industrial	-	10,949.05	10,945.18	3.87
Library	-	258,165.86	258,071.71	94.15
Special Liability	-	74,635.07	74,597.14	37.93
Bond and Interest	-	213,047.02	213,027.49	19.53
Paving	4,287.07	5,692.48	7,145.15	2,834.40
Sewer	11,142.02	9,953.76	19,748.10	1,347.68
Nuisance	-	3,800.00	1,250.00	2,550.00
Special City & County Highway	-	42,626.03	42,626.03	-
Library Employee Benefits	-	954.05	954.05	-
General Fund-Liberty City	-	21,059.59	21,059.59	-
Sewer	318.25	1,192.69	1,329.31	181.63
Special City & County Highway	-	552.90	552.90	-
General Fund-Tyro City	-	15,917.80	15,917.80	-
Employee Benefits	-	16.21	16.21	-
Sewer	2,032.00	9,420.00	6,554.25	4,897.75
Special City & County Highway	-	990.42	990.42	-
Noxious Weed	-	46.18	46.18	-
Subtotal Cities	49,813.99	6,748,578.05	6,771,119.25	27,272.79

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships:				
General Fund-Caney TWP	\$ 1,405.79	\$ 352.50	\$ 500.00	\$ 1,258.29
General Fund-Cherokee TWP	200.64	21,055.81	21,256.45	-
Township Hall	347.33	11,019.93	11,367.26	-
General Fund-Cherry TWP	97.15	1,684.37	-	1,781.52
General Fund-Drum Creek TWP	282.65	7,302.65	4,642.61	2,942.69
General Fund-Fawn Creek TWP	1,181.60	-	1,181.60	-
General Fund-Indep TWP	4,673.09	0.14	-	4,673.23
General Fund-Liberty TWP	-	1,451.11	853.00	598.11
Township Hall	2,929.19	3,199.83	4,147.00	1,982.02
General Fund-Louisburg TWP	-	5,695.75	5,695.75	-
Fire Protection	-	8,951.49	8,951.49	-
Township Hall	-	8,850.89	8,850.89	-
General Fund-Parker TWP	850.09	7,299.30	5,000.00	3,149.39
Township Hall	31.08	8,956.10	5,000.00	3,987.18
General Fund-Rutland TWP	2.03	-	-	2.03
Township Hall	6.74	-	-	6.74
General Fund-Sycamore TWP	389.41	3,737.46	3,500.00	626.87
Township Hall	1,907.79	4,280.75	5,000.00	1,188.54
General Fund-West Cherry	602.96	804.91	-	1,407.87
Township Hall	-	-	-	-
Subtotal Townships	14,907.54	94,642.99	85,946.05	23,604.48
Schools:				
General Fund - USD 283	39.59	103,559.27	103,598.86	-
Bond and Interest	-	11,628.80	11,628.80	-
Supplemental General	-	182,506.48	182,506.48	-
Capital Outlay	-	21,151.13	21,151.13	-
General Fund - USD 436	62.49	802,510.23	802,572.72	-
Recreation Commission	-	110,163.96	110,163.96	-
Capital Outlay	-	375,280.33	375,280.33	-
Rec Comm Employee Benefits	-	6,215.76	6,215.76	-
Supplemental General	-	947,201.47	947,201.47	-
General Fund - USD 445	36.15	2,428,391.43	2,428,427.58	-
Capital Outlay	-	667,317.40	667,317.40	-
Bond and Interest	-	338,590.77	338,590.77	-
Recreation Commission	-	424,752.81	424,752.81	-
Rec Comm Employee Benefits	-	116,749.14	116,749.14	-
Supplemental General	-	2,590,331.30	2,590,331.30	-
General Fund - USD 446	137.02	2,031,727.57	2,031,470.09	394.50
Capital Outlay	-	505,159.08	505,078.33	80.75
Recreation Commission	-	464,998.11	464,918.70	79.41
Library	-	307,255.90	307,207.24	48.66
Bond and Interest	-	442,396.94	442,316.32	80.62
Rec Comm Employee Benefit	-	154,944.33	154,924.49	19.84
Supplemental General	-	1,951,538.42	1,951,237.26	301.16
General Fund - USD 447	63.61	301,468.37	301,531.98	-
Capital Outlay	-	83,296.57	83,296.57	-
Recreation Commission	-	58,013.82	58,013.82	-
Bond and Interest	-	7,801.01	7,801.01	-
Supplemental General	-	341,923.08	341,923.08	-
General Fund - USD 461	14.27	115,525.91	115,540.18	-
Capital Outlay	-	47,960.58	47,960.58	-
Recreation Commission	-	22,283.33	22,283.33	-
Bond and Interest	-	39,424.89	39,424.89	-
Supplemental General	-	121,810.73	121,810.73	-

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (continued):				
General Fund - USD 484	\$ 10.56	\$ 13,316.48	\$ 13,327.04	\$ -
Bond and Interest	-	4,042.30	4,042.30	-
Capital Outlay	-	1,179.11	1,179.11	-
Recreation Commission	-	1,111.64	1,111.64	-
Supplemental General	-	13,210.19	13,210.19	-
General Fund-CCC	-	7,647,991.22	7,647,991.22	-
Capital Outlay-CCC	-	383,637.74	383,637.74	-
Employee Benefir-CCC	-	0.21	0.21	-
Area Vocational-CCC	-	0.15	0.15	-
General Fund-ICC	-	5,901,499.55	5,900,697.93	801.62
Capital Outlay-ICC	-	303,343.29	303,343.29	-
Subtotal Schools	363.69	30,393,210.80	30,391,767.93	1,806.56
Cemeteries				
Fawn Creek #1	10,298.28	12,438.45	10,000.00	12,736.73
Grandview #2	-	656.91	656.91	-
Harrisonville #3	-	8,274.98	5,000.00	3,274.98
Havana Cemetery #4	3,497.01	9,089.20	-	12,586.21
Jefferson #5	6,417.58	6,008.81	5,000.00	7,426.39
Robbins #7	36,085.72	7,631.82	3,000.00	40,717.54
Varner Ross #8	-	1,212.75	1,212.75	-
Springhill #9	5,743.34	5,437.29	8,000.00	3,180.63
Sycamore #10	484.08	7,203.97	7,396.68	291.37
Oakhill #11	401.58	14,870.09	15,271.67	-
Rutland #12	1,923.65	2,549.10	3,000.00	1,472.75
Liberty #13	71.56	8,155.20	8,104.38	122.38
Cherokee #14	151.39	7,137.58	7,158.64	130.33
Cherry #15	-	6,203.57	6,203.57	-
White #17	127.19	3,129.10	3,112.79	143.50
West Cherry #18	2,536.92	4,783.90	3,500.00	3,820.82
Blackjack #19	1,175.62	2,185.31	2,000.00	1,360.93
Subtotal Cemeteries	68,913.92	106,968.03	88,617.39	87,264.56
Watershed Districts:				
Verdigris Drainage #1	2,957.79	5,367.98	8,000.00	325.77
Verdigris Drainage #2	30,799.06	5,936.73	-	36,735.79
Verdigris Drainage #3	178.21	1,350.42	1,140.05	388.58
Bee Creek Watershed #15	2,008.46	18,210.32	20,000.00	218.78
Twin Caney Watershed #34	-	1,341.86	1,341.86	-
Duck Creek Watershed #59	4.77	3,553.66	3,548.43	10.00
Subtotal Watershed Districts	35,948.29	35,760.97	34,030.34	37,678.92
Wildcat Extension District #14:				
Wildcat Extension District #14	-	462,978.82	462,952.61	26.21
Subtotal Wildcat Extension District #14	-	462,978.82	462,952.61	26.21
Regional Library:				
General Fund	-	210,083.55	210,083.55	-
Employee Benefits	-	14,063.53	14,063.53	-
Subtotal Regional Library	-	224,147.08	224,147.08	-
Total Subdivisions	\$ 169,947.43	\$ 38,066,286.74	\$ 38,058,580.65	\$ 177,653.52

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Funds:				
State Educational Building	\$ -	\$ 351,038.05	\$ 351,018.32	\$ 19.73
State Correctional Building	-	175,519.13	175,509.27	9.86
State General	-	1.77	1.77	-
Total State Funds	<u>\$ -</u>	<u>\$ 526,558.95</u>	<u>\$ 526,529.36</u>	<u>\$ 29.59</u>
Other Agency Funds:				
Payroll Clearing	\$ 8,359.58	\$ 27,332.35	\$ 30,052.83	\$ 5,639.10
Joint Mortgage Registration	-	586.31	586.31	-
Secretary of State Fees	-	400.00	400.00	-
Heritage Trust	17,186.38	15,080.00	15,876.00	16,390.38
Unclaimed Money	920.74	-	-	920.74
Stray Animal	2,654.03	60.25	-	2,714.28
Confiscated Cash Holding - Sheriff	11,267.00	-	-	11,267.00
Change	1,391.08	59,388.65	59,405.88	1,373.85
State VIN Fees	484.00	2,344.00	2,474.00	354.00
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	332,084.71	978,677.42	998,440.22	312,321.91
District Court-Independence	57,219.91	818,689.74	819,748.29	56,161.36
Inmate	1,536.50	-	-	1,536.50
Inmate Trust	28,802.12	128,551.58	122,936.66	34,417.04
Inmate Wood Shop	-	3,913.38	2,652.03	1,261.35
Sheriff DTF	618.64	-	-	618.64
Sheriffs Foreclosure Sale	-	12,411.11	12,411.11	-
Law Library	34,740.10	25,516.30	6,697.17	53,559.23
Total Other Agency Funds	<u>\$ 505,061.84</u>	<u>\$ 2,072,951.09</u>	<u>\$ 2,071,680.50</u>	<u>\$ 506,332.43</u>
Distributable Funds:				
Current Tax	\$ 27,501,126.76	\$ 50,181,474.30	\$ 51,090,694.63	\$ 26,591,906.43
Delinquent Tax	889,166.17	2,070,464.65	2,303,274.94	656,355.88
Motor Vehicle Tax	805,048.47	3,907,069.57	3,938,845.70	773,272.34
Recreational Vehicle Tax	8,949.44	58,616.22	56,416.08	11,149.58
In Lieu of Tax	-	16,069.12	16,069.12	-
Special City and County Highway	-	1,144,785.41	1,144,785.41	-
Commercial Vehicle Tax	5,634.37	172,260.68	172,860.67	5,034.38
Neighborhood Revitalization	-	241,279.86	241,279.86	-
Total Distributable Funds:	<u>\$ 29,209,925.21</u>	<u>\$ 57,792,019.81</u>	<u>\$ 58,964,226.41</u>	<u>\$ 28,037,718.61</u>
Total Agency Funds	<u>\$ 29,884,934.48</u>	<u>\$ 98,457,816.59</u>	<u>\$ 99,621,016.92</u>	<u>\$ 28,721,734.15</u>

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

County Clerk's Abstract of Taxes Levied		\$ 53,909,820.05
Add: Supplemental Tax Roll		87,383.98
Deduct: Taxes Abated		<u>(589,170.60)</u>
Tax Roll as Adjusted		<u><u>\$ 53,408,033.43</u></u>
County Treasurer's Accounting		
Net Current Tax Collections		\$ 50,759,120.81
Uncollected:		
Personal Property	\$ 100,266.03	
Real Estate	2,250,941.25	
Special Assessments	<u>297,705.34</u>	
Total Uncollected		<u><u>2,648,912.62</u></u>
Net Tax Roll		<u><u>\$ 53,408,033.43</u></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, 2017, 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

412 W. MAIN, P.O. BOX 97
NEODESHA, KANSAS 66757
(620) 325-3430

1815 S. SANTA FE, P.O. BOX 779
CHANUTE, KANSAS 66720
(620) 431-6342

16 W. JACKSON
IOLA, KANSAS 66749
(620) 365-3125

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Credit Cards and Charge Accounts

During our testing of County credit cards, we identified some charges that did not contain adequate supporting documentation. We would like to point out that all disbursements of the County should be supported by a written claim against the County and the County charge cards should not be used for personal use. Unsupported disbursements could be cause for unallowable expenses under current Kansas statutes. It was noted the County was paying some of their credit card from a statement, and did not have adequate support for all charges on the statement. While the unsupported charges appeared to be for legitimate County expenses, the County is approving and paying bills without all the supporting documentation we feel is necessary.

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,

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

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

August 18, 2018
Chanute, Kansas