

**GOVE COUNTY, KANSAS**

Financial Statement and Regulatory-Required  
Supplementary Information with Independent Auditor's Report

For the Year Ended December 31, 2017

MAPES & MILLER LLP  
Certified Public Accountants  
Quinter, KS

# GOVE COUNTY, KANSAS

## Financial Statement and Regulatory-Required Supplementary Information with Independent Auditor's Report

For the Year Ended December 31, 2017

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## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Gove County, Kansas  
Gove, Kansas 67736

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Gove 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.

### ***Auditor's Responsibility***

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

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

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

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

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

***Mapes & Miller LLP***

Certified Public Accountants  
Quinter, Kansas

August 20, 2018

**GOVE COUNTY, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2017

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General Fund	\$ 986,647	2,544,104	2,894,209	636,542	744,404	1,380,946
Special Purpose Funds:						
Road and Bridge Fund	637,429	2,306,138	1,913,685	1,029,882	132,433	1,162,315
Noxious Weed Fund	45,322	138,873	153,214	30,981	0	30,981
Hospital Maintenance Fund	69,609	1,513,912	1,583,521	0	0	0
Employee Benefits Fund	366,229	1,049,105	957,276	458,058	0	458,058
Mental Health Fund	0	27,448	27,448	0	0	0
Developmental Services Fund	0	58,979	58,979	0	0	0
Noxious Weed Capital Outlay Fund	87,160	40,000	0	127,160	0	127,160
Special Alcohol Fund	17,395	1,571	200	18,766	0	18,766
911 Emergency Services Fund	55,219	0	0	55,219	0	55,219
911 Wireless Fund	7,718	0	0	7,718	0	7,718
Special Highway Improvement Fund	596,445	254,479	188,393	662,531	0	662,531
Special Machinery Fund	353,936	404,250	211,564	546,622	0	546,622
Register of Deeds Technology Fund	10,253	6,267	2,370	14,150	0	14,150
Bio Terrorism Local Fund	7,264	6,338	4,380	9,222	0	9,222
Bio Terrorism Regional Fund	(1,500)	76,667	62,565	12,602	0	12,602
DEA Sheriff Fund	458	0	0	458	0	458
Diversion Fees Fund	7,859	300	150	8,009	0	8,009
Treasurer's Special Auto Fund	20,357	36,719	34,794	22,282	0	22,282
Prosecuting Attorney Training Fund	5,850	2,630	1,629	6,851	0	6,851
Attorney's Trust Fund	23,426	2,321	0	25,747	0	25,747
Sheriff's Special Law Enforcement Fund	36,324	7,804	7,437	36,691	0	36,691
Balance Carried Forward	\$ 3,333,400	8,477,905	8,101,814	3,709,491	876,837	4,586,328

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

**GOVE COUNTY, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2017

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Balance Brought Forward	\$ 3,333,400	8,477,905	8,101,814	3,709,491	876,837	4,586,328
Special Purpose Funds (continued):						
Concealed Carry Fund	5,377	260	0	5,637	0	5,637
K-9 Fund	440	0	0	440	0	440
Porta Count Machine Fund	1,374	2,100	287	3,187	0	3,187
Chronic Disease Risk Fund	9,513	0	0	9,513	0	9,513
County Health Car Seats Fund	5,433	1,500	107	6,826	0	6,826
GCHD Building Fund	89,655	562	20,514	69,703	0	69,703
Ebola Fund	0	558	132	426	0	426
Sheriff VINS Fund	8,598	3,694	106	12,186	0	12,186
Sheriff Seizure Fund	13,045	4,003	4,275	12,773	0	12,773
Clerk Technology Fund	3,766	1,548	3,213	2,101	0	2,101
Treasurer Technology Fund	3,429	1,527	524	4,432	0	4,432
Bond and Interest Funds:						
Hospital Revenue Bonds Fund	0	57,828	57,828	0	0	0
Hospital Bond and Interest Fund	0	29	29	0	0	0
Business Funds:						
Solid Waste Fund	127,947	177,458	131,800	173,605	6,935	180,540
 Total Reporting Entity (Excluding Agency Funds)	 \$ <u>3,601,977</u>	 <u>8,728,972</u>	 <u>8,320,629</u>	 <u>4,010,320</u>	 <u>883,772</u>	 <u>4,894,092</u>
Cash on Hand						\$ 1,082
Checking Accounts - The Bank						9,607,762
Checking Accounts - Equity Bank						78,319
Money Market Account - KansasLand						2,700,000
Certificate of Deposit - Equity Bank						300,000
Total Cash						<u>12,687,163</u>
Less Agency Funds per Schedule 3						<u>(7,793,071)</u>
Total Reporting Entity (Excluding Agency Funds)						\$ <u>4,894,092</u>

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

**GOVE COUNTY, KANSAS**  
Notes to the Financial Statement  
December 31, 2017

**1. Summary of Significant Accounting Policies**

**(a) Municipal Financial Reporting Entity**

Gove County, Kansas, is a municipal corporation governed by an elected three-member commission.

**(b) Regulatory Basis Fund Types**

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

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

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt 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.

Business Fund – funds financed in whole or part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, 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.).

**(c) Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America**

The *Kansas Municipal Audit and Accounting Guide* (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.



Gove County 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.

**(d) 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 final budget on or before August 25<sup>th</sup>.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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 the year ending December 31, 2017.

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, Schedule 2 as listed in the table of contents, 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 regulatory receipts 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 expenditures authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds: Special Highway Improvement Fund, Special Machinery Fund, Register of Deeds Technology Fund, Bio Terrorism Local Fund, Bio Terrorism Regional Fund, DEA Sheriff Fund, Diversion Fees Fund, Treasurer's Special Auto Fund, Prosecuting Attorney Training Fund, Attorney's Trust Fund, Sheriff's Special Law Enforcement Fund, Concealed Carry Fund, K-9 Fund, Porta Count Machine Fund, Chronic Disease Risk Fund, County Health Car Seats Fund, GCHD Building Fund, Ebola Fund, Sheriff VINS Fund, Sheriff Seizure Fund, Clerk Technology Fund, and Treasurer Technology 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.

**(e) Property Taxes**

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due one-half on December 20th and one-half the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year; such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the County and therefore are not susceptible to accrual. It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statement taken as a whole.

**(f) Reimbursements**

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that received the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

**2. Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. 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 investments 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.

*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 the federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County did not use "peak periods" during 2017. All deposits were legally secured at December 31, 2017.

At December 31, 2017, the County's carrying amount of deposits was \$12,687,163 and the bank balance was \$12,924,366. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$852,034 was covered by federal depository insurance and \$4,252,281 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of \$7,820,051 was guaranteed with letters of credit issued by Federal Home Loan Bank of Topeka.

*Custodial Credit Risk – Investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2017, the County held no investments.

### **3. Defined Benefit Pension Plan**

*Plan Description.* Gove County, Kansas, 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 benefits provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 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, 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 contributions rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for 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 Gove County, Kansas, were \$147,703 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 \$1,337,852. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement.

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

#### **4. Other Long-Term Obligations from Operations**

##### **(a) Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the municipality 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 this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the municipality 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.

##### **(b) Compensated Absences**

###### Vacation Leave

On January 1 of each year, all employees, except first year employees, are entitled to paid vacation leave as follows:

0 – 5 years	1 day per month
6 – 15 years	1 and ½ days per month
16 or more years	2 days per month

For new employees, vacation leave may be used after 6 months of employment. Vacation leave may not be used in excess of the days accrued during the first year of employment.

Employees may carry over three days of unused vacation leave for use in the next year.

Any unused vacation leave will be paid to the employee at the current rate of pay when an employee leaves employment.

###### Personal Leave

All full-time employees are allowed one day of paid personal leave per month. Personal leave accrues on the first day of January and may be used for any reason. All personal leave not used during the calendar year is carried over as medical leave, up to a maximum of ninety days. Any additional unused personal leave will be paid to the employee at 50% of the employee's current rate of pay with the first payroll in the proceeding January. Unused personal leave is not paid on termination of employment. Employees who retire with a personal leave balance will be paid at 50% of the employee's current rate of pay no later than the last day of the month of retirement.

Medical Leave

Unused personal leave is carried over as medical leave, up to a maximum of ninety days. Unused medical leave is not paid on termination of employment. Employees who retire with a medical leave balance will be paid at 50% of the employee's current rate of pay no later than the last day of the month of retirement.

**(c) Landfill Closure and Post-Closure Cost**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. In addition to current year expenditures relating to the operation of the landfill as shown in the General Fund and Solid Waste Fund in the financial statement, the County is incurring a liability based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The estimate of closure and post-closure care liability at year-end is \$626,052. This liability is based on the use of 62.61% of the estimated capacity of the landfill and a total closure and post-closure cost estimate of \$999,923. The County will recognize the remaining estimated cost of closure and post-closure care of \$373,871 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2017. The County expects the landfill to continue to operate for approximately 39 years. Actual costs may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

**5. Stewardship, Compliance and Accountability****(a) Inventory**

K.S.A. 19-2687 states that annually, county department heads investigate, inspect, and make an inventory of all personal property, and a comprehensive inventory be compiled by the clerk. The board has the responsibility of viewing each item and checking it to the inventory list. The County Clerk did not compile such a listing, which is a violation of this statute.

**(b) Budget Authority**

K.S.A. 79-2935 states that expenditures are to be controlled so no indebtedness is created in excess of budgeted limits of each fund. Expenditures in the General Fund exceeded the adopted budget by \$113,646. This is a violation of this statute.

**(c) Contractor Surety Bond**

K.S.A 60-1111 requires the County to take a surety bond from the contractor when any contract is signed exceeding \$100,000 for making any public improvements. In addition, K.S.A. 19-214 *et seq*, requires the County to obtain a surety bond for all contracts for the expenditure of county funds for the construction of any bridge, highway, road, dam, turnpike or related structures or stand-alone parking lots in excess of \$25,000. The County did not obtain the appropriate surety bonds from APAC-Kansas, Inc. or Sporer Land Development for the airport project. This is a violation of these statutes.

**6. Interfund Transfers**

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	2-1318	\$ 40,000
Road and Bridge Fund	Special Machinery Fund	68-141g	404,250
Road and Bridge Fund	Special Highway Improvement Fund	68-590	200,000
Treasurer's Special Auto Fund	General Fund	8-145	20,357
Hospital Bond & Interest Fund	General Fund	Residual Equity	29

**7. Risk Management**

Gove County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Gove County has been unable to obtain property, liability, and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, Gove County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 84 participating members.

Gove County pays an annual premium to KWORCC for its workers compensation insurance coverage. The agreement to participate provides that KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORCC's management.

Gove County has also been unable to obtain property and casualty insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 87 participating members.

Gove County pays an annual premium to KCAMP for its property and casualty insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP's management.

**8. Claims and Judgments**

The County participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of August 20, 2018, grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

During the ordinary course of its operations, the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION



**9. Long-term Debt**

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bonds:									
2009 Hospital Revenue Bonds	0.00%	11/01/09	300,000	11/01/19	90,000	0	30,000	60,000	0
2016 Hospital Revenue Bonds	0.00%	05/23/90	278,275	03/30/17	278,275	0	27,827	250,448	0
Capital Leases:									
HVAC - KansasLand Bank**	4.20%	11/09/15	2,076,725	05/15/26	1,880,805	0	166,354	1,714,451	75,816
Total Contractual Indebtedness:					\$ 2,249,080	0	224,181	2,024,899	75,816

\*\* Gove County, Kansas, is listed as a Co-Lessee along with Gove County Medical Center on the equipment lease purchase agreement dated November 9, 2015. For the year ended December 31, 2017, all of the principal and interest payments were made by Gove County Medical Center.

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

	2018	2019	2020	2021	2022	2023-2027	Total
Principal							
Revenue Bonds	\$ 57,827	57,827	27,827	27,827	27,827	111,313	310,448
Capital Leases	173,477	180,905	188,651	196,729	205,152	769,537	1,714,451
Total Principal	231,304	238,732	216,478	224,556	232,979	880,850	2,024,899
Interest							
Revenue Bonds	0	0	0	0	0	0	0
Capital Leases	68,693	61,265	53,519	45,441	37,018	57,878	323,814
Total Interest	68,693	61,265	53,519	45,441	37,018	57,878	323,814
Total Principal and Interest	\$ 299,997	299,997	269,997	269,997	269,997	938,728	2,348,713

**GOVE COUNTY, KANSAS**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017

SCHEDULE 1

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General Fund	\$ 2,780,563	0	2,780,563	2,894,209	113,646
Special Purpose Funds:					
Road and Bridge Fund	2,417,000	16,073	2,433,073	1,913,685	(519,388)
Noxious Weed Fund	228,434	0	228,434	153,214	(75,220)
Hospital Maintenance Fund	1,601,858	0	1,601,858	1,583,521	(18,337)
Employee Benefits Fund	1,170,000	7,163	1,177,163	957,276	(219,887)
Mental Health Fund	27,000	0	27,000	27,448	*
Developmental Services Fund	58,000	0	58,000	58,979	*
Noxious Weed Capital Outlay Fund	51,560	0	51,560	0	(51,560)
Special Alcohol Fund	18,732	0	18,732	200	(18,532)
911 Emergency Services Fund	55,219	0	55,219	0	(55,219)
911 Wireless Fund	7,706	0	7,706	0	(7,706)
Bond and Interest Funds:					
Hospital Revenue Bonds Fund	57,828	0	57,828	57,828	0
Hospital Bond and Interest Fund	0	29	29	29	0
Business Funds:					
Solid Waste Fund	184,500	0	184,500	131,800	(52,700)

\* Exempt from Budget law per K.S.A. 19-4007

## GOVE COUNTY, KANSAS

## SCHEDULE 2

## GENERAL FUND

Page 1

## Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 1,742,350	1,737,786	4,564
Delinquent Tax	10,295	0	10,295
Motor Vehicle Tax	100,918	88,355	12,563
Recreational Motor Vehicle Tax	1,870	1,615	255
16/20M Vehicle Tax	7,807	7,201	606
Commercial Vehicle Tax	11,717	12,155	(438)
Watercraft Tax	0	942	(942)
Intangible Tax	8,769	8,465	304
Mineral Production Tax	16,254	25,000	(8,746)
Local Sales & Use Tax	324,859	350,000	(25,141)
Interest & Charges on Delinquent Taxes	15,681	7,500	8,181
Licenses, Permits, and Fees			
Mortgage Registration Fees	15,971	50,000	(34,029)
County Official Fees	105,965	20,000	85,965
County Health - State Aid	9,724	3,415	6,309
County Health - Federal Aid	16,216	13,600	2,616
County Health - Fees & Grants	29,205	56,155	(26,950)
Interest on Idle Funds	39,161	10,000	29,161
Insurance Proceeds	66,956	0	66,956
Residual Equity Transfer from Hospital B & I Fund	29	0	29
Transfer from Treasurer's Special Auto Fund	20,357	12,000	8,357
Total Receipts	\$ 2,544,104	2,404,189	139,915

## GOVE COUNTY, KANSAS

## SCHEDULE 2

## GENERAL FUND

Page 2

## Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Expenditures:			
County Commission	\$ 62,950	58,000	4,950
County Clerk	119,160	128,280	(9,120)
County Treasurer	125,628	137,230	(11,602)
Register of Deeds	89,036	100,100	(11,064)
County Attorney	63,079	75,000	(11,921)
Sheriff	559,387	577,400	(18,013)
District Court	32,068	32,000	68
Economic Development	26,110	82,575	(56,465)
Courthouse General	572,543	807,000	(234,457)
Landfill	694,604	200,000	494,604
County Health	179,232	195,633	(16,401)
Ambulance	80,000	80,000	0
4-H Building	11,870	20,000	(8,130)
NWKS Planning & Development	5,987	7,220	(1,233)
Appraiser	121,990	150,000	(28,010)
Prisoner Care	56,583	45,000	11,583
Juvenile Detention	0	5,000	(5,000)
Area Agency Aging	2,500	2,500	0
Election	57,704	42,000	15,704
Soil Conservation	20,000	20,000	0
Senior Companion	0	4,086	(4,086)
Healthy Start	8,778	5,039	3,739
Options Hays	0	500	(500)
Foster Grandparents	0	1,000	(1,000)
Kansas Child Advocacy Center	5,000	5,000	0
Total Expenditures	2,894,209	2,780,563	113,646
Receipts Over (Under) Expenditures	(350,105)		
Unencumbered Cash, Beginning	986,647		
Unencumbered Cash, Ending	\$ 636,542		

**GOVE COUNTY, KANSAS**  
**ROAD AND BRIDGE FUND**

SCHEDULE 2  
Page 3

Schedule of Receipts and Expenditures-Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 1,887,154	1,881,932	5,222
Delinquent Tax	9,637	0	9,637
Motor Vehicle Tax	87,643	70,923	16,720
Recreational Vehicle Tax	1,595	1,298	297
16/20M Vehicle Tax	8,609	5,781	2,828
Commercial Vehicle Tax	9,540	9,756	(216)
Watercraft Tax	0	756	(756)
Intergovernmental			
Special City/County Highway	263,676	256,525	7,151
Miscellaneous	2,192	0	2,192
Sale of Surplus Equipment	16,057	0	16,057
Reimbursement of Fuel Tax	3,962	0	3,962
Reimbursements	16,073	0	16,073
Total Receipts	<u>2,306,138</u>	<u>2,226,971</u>	<u>79,167</u>
Expenditures:			
Personal Services	559,628	550,000	9,628
Contractual	135,061	200,000	(64,939)
Commodities	454,064	760,000	(305,936)
Capital Outlay	160,682	507,000	(346,318)
Transfer to Special Highway Improvement Fund	200,000	200,000	0
Transfer to Special Machinery Fund	404,250	200,000	204,250
Adjustment for Qualifying Budget Credits			
Reimbursements	0	16,073	(16,073)
Total Expenditures	<u>1,913,685</u>	<u>2,433,073</u>	<u>(519,388)</u>
Receipts Over (Under) Expenditures	392,453		
Unencumbered Cash, Beginning	<u>637,429</u>		
Unencumbered Cash, Ending	<u>\$ 1,029,882</u>		

## GOVE COUNTY, KANSAS

SCHEDULE 2

## NOXIOUS WEED FUND

Page 4

## Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 91,640	91,442	198
Delinquent Tax	1,111	0	1,111
Motor Vehicle Tax	11,109	10,104	1,005
Recreational Vehicle Tax	208	185	23
16/20M Vehicle Tax	742	824	(82)
Commercial Vehicle Tax	1,331	1,390	(59)
Watercraft Tax	0	108	(108)
Reimbursements-Sale of Chemical	32,732	75,000	(42,268)
Total Receipts	138,873	179,053	(40,180)
Expenditures:			
Personal Services	76,166	90,000	(13,834)
Contractual	9,045	16,800	(7,755)
Commodities	28,003	109,975	(81,972)
Capital Outlay	0	11,659	(11,659)
Transfer to Noxious Weed Capital Outlay Fund	40,000	0	40,000
Total Expenditures	153,214	228,434	(75,220)
Receipts Over (Under) Expenditures	(14,341)		
Unencumbered Cash, Beginning	45,322		
Unencumbered Cash, Ending	\$ 30,981		

**GOVE COUNTY, KANSAS**  
**HOSPITAL MAINTENANCE FUND**

SCHEDULE 2

Page 5

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 980,387	977,409	2,978
Delinquent Tax	1,698	0	1,698
Motor Vehicle Tax	15,710	13,602	2,108
Recreational Vehicle Tax	290	249	41
16/20M Vehicle Tax	1,266	1,109	157
Commercial Vehicle Tax	1,807	1,871	(64)
Watercraft Tax	0	145	(145)
Local Sales & Use Tax	512,754	600,000	(87,246)
Total Receipts	<u>1,513,912</u>	<u>1,594,385</u>	<u>(80,473)</u>
Expenditures:			
Appropriations to Board - Sales Tax	582,363	600,000	(17,637)
Appropriations to Board - Tax Distribution	1,001,158	1,001,858	(700)
Total Expenditures	<u>1,583,521</u>	<u>1,601,858</u>	<u>(18,337)</u>
Receipts Over (Under) Expenditures	(69,609)		
Unencumbered Cash, Beginning	<u>69,609</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		



**GOVE COUNTY, KANSAS**  
**EMPLOYEE BENEFITS FUND**

SCHEDULE 2  
Page 6

Schedule of Receipts and Expenditures-Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 961,107	958,632	2,475
Delinquent Tax	6,383	0	6,383
Motor Vehicle Tax	61,270	52,727	8,543
Recreational Vehicle Tax	1,131	965	166
16/20M Vehicle Tax	5,037	4,298	739
Commercial Vehicle Tax	7,014	7,253	(239)
Watercraft Tax	0	562	(562)
Reimbursements	7,163	0	7,163
Total Receipts	<u>1,049,105</u>	<u>1,024,437</u>	<u>24,668</u>
Expenditures:			
Contractual	45,497	70,000	(24,503)
Employer Contributions	283,216	300,000	(16,784)
Health Insurance	498,502	650,000	(151,498)
Employer Contributions - H.S.A.	130,061	150,000	(19,939)
Adjustment for Qualifying Budget Credits			
Reimbursements	0	7,163	(7,163)
Total Expenditures	<u>957,276</u>	<u>1,177,163</u>	<u>(219,887)</u>
Receipts Over (Under) Expenditures	91,829		
Unencumbered Cash, Beginning	<u>366,229</u>		
Unencumbered Cash, Ending	<u>\$ 458,058</u>		

## GOVE COUNTY, KANSAS

## SCHEDULE 2

## MENTAL HEALTH FUND

Page 7

## Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 25,376	25,324	52
Delinquent Tax	168	0	168
Motor Vehicle Tax	1,566	1,343	223
Recreational Vehicle Tax	29	25	4
16/20M Vehicle Tax	130	109	21
Commercial Vehicle Tax	179	185	(6)
Watercraft Tax	0	14	(14)
Total Receipts	<u>27,448</u>	<u>27,000</u>	<u>448</u>
Expenditures:			
Contractual	<u>27,448</u>	<u>27,000</u>	<u>448</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

**GOVE COUNTY, KANSAS**  
**DEVELOPMENTAL SERVICES FUND**

SCHEDULE 2  
Page 8

Schedule of Receipts and Expenditures-Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 54,615	54,468	147
Delinquent Tax	353	0	353
Motor Vehicle Tax	3,300	2,830	470
Recreational Vehicle Tax	60	52	8
16/20M Vehicle Tax	274	231	43
Commercial Vehicle Tax	377	389	(12)
Watercraft Tax	0	30	(30)
Total Receipts	<u>58,979</u>	<u>58,000</u>	<u>979</u>
Expenditures:			
Contractual	<u>58,979</u>	<u>58,000</u>	<u>979</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

**GOVE COUNTY, KANSAS**  
**NOXIOUS WEED CAPITAL OUTLAY FUND**

SCHEDULE 2

Page 9

Schedule of Receipts and Expenditures-Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Transfer from Noxious Weed Fund	\$     40,000	0	40,000
Expenditures:			
Capital Outlay	0	51,560	(51,560)
Receipts Over (Under) Expenditures	40,000		
Unencumbered Cash, Beginning	87,160		
Unencumbered Cash, Ending	\$   127,160		

GOVE COUNTY, KANSAS  
SPECIAL ALCOHOL FUND

SCHEDULE 2  
Page 10

Schedule of Receipts and Expenditures-Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Liquor Tax - State of Kansas	\$ <u>1,571</u>	<u>1,700</u>	<u>(129)</u>
Expenditures:			
Contractual	<u>200</u>	<u>18,732</u>	<u>(18,532)</u>
Receipts Over (Under) Expenditures	<u>1,371</u>		
Unencumbered Cash, Beginning	<u>17,395</u>		
Unencumbered Cash, Ending	\$ <u>18,766</u>		

**GOVE COUNTY, KANSAS**  
**911 EMERGENCY SERVICES FUND**

SCHEDULE 2  
Page 11

Schedule of Receipts and Expenditures-Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
	<u>          </u>	<u>          </u>	<u>          </u>
Receipts	\$ 0	0	0
	<u>          </u>	<u>          </u>	<u>          </u>
Expenditures:			
Contractual	0	55,219	(55,219)
	<u>          </u>	<u>          </u>	<u>          </u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	55,219		
	<u>          </u>		
Unencumbered Cash, Ending	\$ 55,219		
	<u>          </u>		

## GOVE COUNTY, KANSAS

SCHEDULE 2

## 911 WIRELESS FUND

Page 12

## Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts	\$ 0	0	0
Expenditures:			
Contractual	0	7,706	(7,706)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	7,718		
Unencumbered Cash, Ending	\$ 7,718		

**GOVE COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017

SCHEDULE 2  
Page 13

	<u>Actual</u>
<b>Special Highway Improvement Fund</b>	
Receipts	
DOT - Connecting Links	\$ 54,479
Transfer from Road & Bridge Fund	<u>200,000</u>
Total Receipts	<u>254,479</u>
Expenditures:	
Capital Outlay	<u>188,393</u>
Receipts Over (Under) Expenditures	66,086
Unencumbered Cash, Beginning	<u>596,445</u>
Unencumbered Cash, Ending	<u><u>\$ 662,531</u></u>
 <b>Special Machinery Fund</b>	
Receipts:	
Transfer from Road and Bridge Fund	<u>\$ 404,250</u>
Expenditures:	
Capital Outlay	<u>211,564</u>
Receipts Over (Under) Expenditures	192,686
Unencumbered Cash, Beginning	<u>353,936</u>
Unencumbered Cash, Ending	<u><u>\$ 546,622</u></u>



**GOVE COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017

SCHEDULE 2  
Page 14

	<u>Actual</u>
<b>Register of Deeds Technology Fund</b>	
Receipts:	
Fees	\$ 6,160
Interest	<u>107</u>
Total Receipts	<u>6,267</u>
Expenditures:	
Contractual	<u>2,370</u>
Receipts Over (Under) Expenditures	3,897
Unencumbered Cash, Beginning	<u>10,253</u>
Unencumbered Cash, Ending	<u>\$ 14,150</u>
 <b>Bio Terrorism Local Fund</b>	
Receipts:	
Federal Aid	<u>\$ 6,338</u>
Expenditures:	
Commodities	749
Capital Outlay	<u>3,631</u>
Total Expenditures	<u>4,380</u>
Receipts Over (Under) Expenditures	1,958
Unencumbered Cash, Beginning	<u>7,264</u>
Unencumbered Cash, Ending	<u>\$ 9,222</u>

**GOVE COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017

SCHEDULE 2  
Page 15

	<u>Actual</u>
<b>Bio Terrorism Regional Fund</b>	
Receipts:	
Federal Aid	\$ <u>76,667</u>
Expenditures:	
Personal Services	49,144
Contractual Services	9,395
Commodities	<u>4,026</u>
Total Expenditures	<u>62,565</u>
Receipts Over (Under) Expenditures	14,102
Unencumbered Cash, Beginning	<u>(1,500)</u>
Unencumbered Cash, Ending	\$ <u><u>12,602</u></u>
 <b>DEA Sheriff Fund</b>	
Receipts	\$ <u>0</u>
Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	<u>458</u>
Unencumbered Cash, Ending	\$ <u><u>458</u></u>

**GOVE COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017

SCHEDULE 2  
Page 16

	<u>Actual</u>
<b>Diversion Fees Fund</b>	
Receipts:	
Collections	\$ <u>300</u>
Expenditures	
Contractual	<u>150</u>
Receipts Over (Under) Expenditures	150
Unencumbered Cash, Beginning	<u>7,859</u>
Unencumbered Cash, Ending	<u><u>\$ 8,009</u></u>
 <b>Treasurer's Special Auto Fund</b>	
Receipts:	
Fees	\$ <u>36,719</u>
Expenditures:	
Personal Services	7,274
Contractual	869
Meeting Expense	6,294
Transfer to General Fund	<u>20,357</u>
Total Expenditures	<u>34,794</u>
Receipts Over (Under) Expenditures	1,925
Unencumbered Cash, Beginning	<u>20,357</u>
Unencumbered Cash, Ending	<u><u>\$ 22,282</u></u>

**GOVE COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017

SCHEDULE 2  
Page 17

	<u>Actual</u>
<b>Prosecuting Attorney Training Fund</b>	
Receipts:	
Fees	\$ <u>2,630</u>
Expenditures:	
Contractual Services	<u>1,629</u>
Receipts Over (Under) Expenditures	1,001
Unencumbered Cash, Beginning	<u>5,850</u>
Unencumbered Cash, Ending	<u><u>\$ 6,851</u></u>
 <b>Attorney's Trust Fund</b>	
Receipts:	
Fees	\$ <u>2,321</u>
Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	2,321
Unencumbered Cash, Beginning	<u>23,426</u>
Unencumbered Cash, Ending	<u><u>\$ 25,747</u></u>
 <b>Sheriff's Special Law Enforcement Fund</b>	
Receipts	
Fees	\$ <u>3,529</u>
Seized Funds	<u>4,275</u>
Total Receipts	<u>7,804</u>
Expenditures:	
Contractual Services	4,436
Commodities	<u>3,001</u>
Total Expenditures	<u>7,437</u>
Receipts Over (Under) Expenditures	367
Unencumbered Cash, Beginning	<u>36,324</u>
Unencumbered Cash, Ending	<u><u>\$ 36,691</u></u>

**GOVE COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017

SCHEDULE 2  
Page 18

	<u>Actual</u>
<b>Concealed Carry Fund</b>	
Receipts:	
Drug Seizure Funds	\$ <u>260</u>
Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	260
Unencumbered Cash, Beginning	<u>5,377</u>
Unencumbered Cash, Ending	<u><u>\$ 5,637</u></u>
 <b>K-9 Fund</b>	
Receipts	\$ <u>0</u>
Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	<u>440</u>
Unencumbered Cash, Ending	<u><u>\$ 440</u></u>
 <b>Porta Count Machine Fund</b>	
Receipts:	
Fees	\$ <u>2,100</u>
Expenditures:	
Commodities	<u>287</u>
Receipts Over (Under) Expenditures	1,813
Unencumbered Cash, Beginning	<u>1,374</u>
Unencumbered Cash, Ending	<u><u>\$ 3,187</u></u>

**GOVE COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017

SCHEDULE 2  
Page 19

	<u>Actual</u>
<b>Chronic Disease Risk Fund</b>	
Receipts	\$ 0
Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	<u>9,513</u>
Unencumbered Cash, Ending	<u><u>\$ 9,513</u></u>
 <b>County Health Car Seats Fund</b>	
Receipts:	
Donations	\$ <u>1,500</u>
Expenditures:	
Commodities	<u>107</u>
Receipts Over (Under) Expenditures	1,393
Unencumbered Cash, Beginning	<u>5,433</u>
Unencumbered Cash, Ending	<u><u>\$ 6,826</u></u>
 <b>GCHD BUILDING FUND</b>	
Receipts:	
Donations	\$ 400
Interest on Idle Funds	<u>162</u>
Total Receipts	<u>562</u>
Expenditures:	
Contractual Services	685
Capital Outlay	<u>19,829</u>
Total Expenditures	<u>20,514</u>
Receipts Over (Under) Expenditures	(19,952)
Unencumbered Cash, Beginning	<u>89,655</u>
Unencumbered Cash, Ending	<u><u>\$ 69,703</u></u>

**GOVE COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017

SCHEDULE 2  
Page 20

	<u>Actual</u>
<b>Ebola Fund</b>	
Receipts:	
Federal Aid	\$ <u>558</u>
Expenditures:	
Commodities	<u>132</u>
Receipts Over (Under) Expenditures	426
Unencumbered Cash, Beginning	<u>0</u>
Unencumbered Cash, Ending	<u><u>\$ 426</u></u>
 <b>Sheriff VINS Fund</b>	
Receipts:	
Fees	\$ <u>3,694</u>
Expenditures:	
Contractual Services	<u>106</u>
Receipts Over (Under) Expenditures	3,588
Unencumbered Cash, Beginning	<u>8,598</u>
Unencumbered Cash, Ending	<u><u>\$ 12,186</u></u>
 <b>Sheriff Seizure Fund</b>	
Receipts:	
Seized Funds	\$ <u>4,003</u>
Expenditures:	
Contractual	<u>4,275</u>
Receipts Over (Under) Expenditures	(272)
Unencumbered Cash, Beginning	<u>13,045</u>
Unencumbered Cash, Ending	<u><u>\$ 12,773</u></u>

**GOVE COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017

SCHEDULE 2  
Page 21

	<u>Actual</u>
<b>Clerk Technology Fund</b>	
Receipts:	
Fees	\$ <u>1,548</u>
Expenditures:	
Commodities	<u>3,213</u>
Receipts Over (Under) Expenditures	(1,665)
Unencumbered Cash, Beginning	<u>3,766</u>
Unencumbered Cash, Ending	<u><u>\$ 2,101</u></u>
 <b>Treasurer Technology Fund</b>	
Receipts:	
Fees	\$ <u>1,527</u>
Expenditures:	
Commodities	<u>524</u>
Receipts Over (Under) Expenditures	1,003
Unencumbered Cash, Beginning	<u>3,429</u>
Unencumbered Cash, Ending	<u><u>\$ 4,432</u></u>



GOVE COUNTY, KANSAS  
HOSPITAL REVENUE BONDS FUND  
Regulatory Basis  
For the Year Ended December 31, 2017

SCHEDULE 2  
Page 22

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Reimbursements from GCMC	\$ 57,828	57,828	0
Expenditures:			
Principal Payment	57,828	57,828	0
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

GOVE COUNTY, KANSAS  
HOSPITAL BOND AND INTEREST FUND  
Regulatory Basis  
For the Year Ended December 31, 2017

SCHEDULE 2  
Page 23

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Revenue			
Delinquent Tax	\$ 29	0	29
Expenditures:			
Residual Equity Transfer to General Fund	29	0	29
Adjustment for Qualifying Budget Credits			
Residual Equity Transfer	0	29	(29)
Total Expenditures	29	29	0
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

## GOVE COUNTY, KANSAS

SCHEDULE 2

## SOLID WASTE FUND

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## Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Charges for Solid Waste Pickup	\$ 141,552	150,000	(8,448)
Landfill Charges	30,082	20,000	10,082
Special Assessments	5,096	3,500	1,596
Delinquent Specials	728	1,000	(272)
Total Receipts	177,458	174,500	2,958
Expenditures:			
Contractual	131,087	150,000	(18,913)
Capital Outlay	0	34,500	(34,500)
Refunds	713	0	713
Total Expenditures	131,800	184,500	(52,700)
Receipts Over (Under) Expenditures	45,658		
Unencumbered Cash, Beginning	127,947		
Unencumbered Cash, Ending	\$ 173,605		

## GOVE COUNTY, KANSAS

SCHEDULE 3

Agency Funds  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 6,282,958	9,769,618	9,530,315	6,522,261
Delinquent Tax	56,367	59,712	59,982	56,097
Motor Vehicle Tax	107,381	27,055	11,299	123,137
Recreational Vehicle Tax	1,687	147	139	1,695
Commercial Vehicle Tax	2,419	104,685	104,706	2,398
Tax Escrow	0	3,325	2,682	643
Total Distributable Funds	6,450,812	9,964,542	9,709,123	6,706,231
State Funds:				
State Education Building	0	64,335	64,335	0
State Institutional Building	0	32,167	32,167	0
I & C Tax Collections	12,425	139,067	145,393	6,099
Driver's License	0	4,486	4,486	0
Total State Funds	12,425	240,055	246,381	6,099
Subdivision Funds:				
Cities	0	720,199	720,199	0
Townships	2,175	93,036	95,212	(1)
Fire Districts	5,306	187,539	187,196	5,649
School Districts	(36)	2,746,671	2,746,635	0
Extension District	0	122,932	122,932	0
Regional Library	0	68,007	68,007	0
Special Assessments	22,108	42,093	38,707	25,494
Total Subdivision Funds	29,553	3,980,477	3,978,888	31,142
County Officer Accounts:				
Clerk of District Court	2,096	429,585	393,661	38,020
Law Library	41,663	10,037	11,401	40,299
Heritage Trust	0	3,074	3,074	0
Oil and Gas Depletion	969,305	1,975	0	971,280
Total Officer Accounts	1,013,064	444,671	408,136	1,049,599
Total Agency Funds	\$ 7,505,854	14,629,745	14,342,528	7,793,071