

**WOODSON COUNTY, KANSAS**

Independent Auditors' Report and  
Financial Statement with  
Supplementary Information

For the Year Ended December 31, 2018

**WOODSON COUNTY, KANSAS**  
For the Year Ended December 31, 2018  
**TABLE OF CONTENTS**

	<u>PAGE NUMBER</u>
Independent Auditors' Report .....	1-3
<u>Statement 1</u>	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis.....	4-5
Notes to the Financial Statement .....	6-13
<b>SUPPLEMENTARY INFORMATION</b>	
<u>Schedule 1</u>	
Summary of Expenditures – Actual and Budget – Regulatory Basis (Budgeted Funds Only).....	14
<u>Schedule 2</u>	
Schedule of Receipts and Expenditures – Actual and Budget - Regulatory Basis (with Comparative Actual Amounts for the Prior Year)	
General Fund .....	15-18
Ambulance Fund.....	19
Appraiser's Cost Fund.....	20
Conservation District Fund .....	21
Direct Election Fund .....	22
Economic Development Fund.....	23
Employee Benefits Fund.....	24
Extension Council Fund.....	25
Fair Fund .....	26
Fair Building Fund .....	27
4-H Building Maintenance Fund .....	28
Health Fund .....	29
Historical Society Fund.....	30
Mental Health Fund .....	31
Intellectual Disability Fund .....	32
Noxious Weed Fund .....	33
Planning Board Fund .....	34
Road and Bridge Fund .....	35-36
Rural Fire District No. 1 Fund .....	37
Service Program for the Elderly Fund.....	38
Special Alcohol Program Fund .....	39
Special Bridge Fund.....	40
Special Liability Fund .....	41
Special Park and Recreation Fund .....	42
Tourism and Convention Promotion Fund .....	43
Special Ambulance Equipment Fund .....	44
Special Equipment Reserve Fund .....	45
Special Noxious Weed Fund.....	46
Special Machinery Fund .....	47
Special Rural Fire Equipment Fund .....	48
Rural Fire District Donations Fund .....	49
Sewer District No. 1 Fund .....	50

**WOODSON COUNTY, KANSAS**  
 For the Year Ended December 31, 2018  
**TABLE OF CONTENTS**  
 (Continued)

	<u>PAGE NUMBER</u>
<u>Schedule 2</u> (Continued)	
Emergency Telephone Service Fund .....	51
Solid Waste Fund .....	52
Motor Vehicle Operating Fund .....	53
Prosecuting Attorney Training Fund.....	54
Special Law Enforcement Trust Fund .....	55
County Treasurer’s Technology Fund .....	56
Conceal and Carry Permit Fees Fund .....	57
Register of Deeds Technology Fund .....	58
County Clerk’s Technology Fund .....	59
Sheriff’s Special Donations Fund .....	60
Juvenile Intake Grant Fund .....	61
Community Development Block Grant Fund .....	62
FEMA Grant Fund .....	63
LEPP Grant Fund .....	64
Community Corrections Grant Fund .....	65
Juvenile Justice Authority Fund .....	66
Other Grants Fund .....	67
 <u>Schedule 3</u>	
Schedule of Receipts and Disbursements – Agency Funds	
Regulatory Basis .....	68-70
 <u>Schedule 4</u>	
Reconciliation of the 2017 Tax Roll .....	71

**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of County Commissioners  
Woodson County, Kansas

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

***Management's Responsibility for the Financial Statement***

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

***Auditors' Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County'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 Woodson County 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 Woodson County as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

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

***Other Matters***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 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 Woodson County as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated August 18, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2018 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in

accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note 1.

*Jarred, Gilmore & Phillips, PA*

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
April 16, 2019

WOODSON COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances		Receipts		Expenditures		Ending Unencumbered Cash Balances		Add		Cash Balance December 31, 2018	
									Encumbrances and Accounts Payable			
General	\$	147,160.30	\$	1,620,007.69	\$	1,447,982.17	\$	319,185.82	\$	58,706.84	\$	377,892.66
Special Purpose:												
Ambulance		37,986.65		289,246.17		292,963.49		34,269.33		14,073.60		48,342.93
Appraiser's Cost		356.63		165,798.58		152,430.95		13,724.26		6,448.16		20,172.42
Conservation District		67.30		22,646.19		22,500.00		213.49		-		213.49
Direct Election		3,423.42		85,747.20		85,263.49		3,907.13		1,250.84		5,157.97
Economic Development		21,764.85		37,397.38		32,896.35		26,265.88		-		26,265.88
Employee Benefits		272,982.16		894,543.41		806,780.54		360,745.03		14,463.39		375,208.42
Extension Council		154.75		136,348.18		135,500.00		1,002.93		-		1,002.93
Fair		14.87		3,043.27		3,000.00		58.14		-		58.14
Fair Building		36.97		8,070.26		8,000.00		107.23		-		107.23
4-H Building Maintenance		18,821.95		32,810.18		34,895.23		16,736.90		1,148.37		17,885.27
Health		-		31,254.57		31,000.00		254.57		-		254.57
Historical Society		35.35		9,706.10		9,630.00		111.45		-		111.45
Mental Health		128.02		37,269.94		37,000.00		397.96		-		397.96
Intellectual Disability		75.43		23,207.00		23,000.00		282.43		-		282.43
Noxious Weed		15,877.14		61,403.59		62,574.73		14,706.00		1,248.16		15,954.16
Planning Board		506.15		289.00		-		795.15		-		795.15
Road and Bridge		429,555.95		1,662,425.45		1,697,997.62		393,983.78		78,374.35		472,358.13
Rural Fire District No. 1		30,019.35		131,946.54		143,364.67		18,601.22		4,898.20		23,499.42
Service Program for the Elderly		29,824.53		56,408.59		58,580.51		27,652.61		2,312.98		29,965.59
Special Alcohol Program		12,692.21		2,200.87		1,300.00		13,593.08		-		13,593.08
Special Bridge		353,588.42		181,809.03		-		535,397.45		-		535,397.45
Special Liability		24,984.89		26,831.47		28,962.88		22,853.48		-		22,853.48
Special Park and Recreation		20,851.29		1,150.56		10,000.00		12,001.85		-		12,001.85
Tourism and Convention Promotion		10,403.81		7,648.02		4,934.35		13,117.48		-		13,117.48
Special Ambulance Equipment		17,090.92		36,360.00		3,200.00		50,250.92		-		50,250.92
Special Equipment Reserve		299,961.87		162,000.00		45,697.26		416,264.61		-		416,264.61
Special Noxious Weed		257,951.67		20,913.39		-		278,865.06		-		278,865.06
Special Machinery		471,728.32		220,000.00		408,534.00		283,194.32		-		283,194.32
Rural Fire District Donations		81,141.38		55,001.00		4,813.00		131,329.38		-		131,329.38
Sewer District No. 1		6,244.33		2,885.00		617.71		8,511.62		-		8,511.62
Emergency Telephone Service		514.64		-		-		514.64		-		514.64
Business:		144,277.49		50,015.60		68,496.97		125,796.12		-		125,796.12
Solid Waste		380,388.26		341,034.63		334,992.42		386,430.47		13,422.00		399,852.47
Trusts:												
Motor Vehicle Operating		24,870.13		32,214.01		57,084.14		-		-		-
Prosecuting Attorney Training		6,053.37		539.00		281.00		6,311.37		-		6,311.37
Special Law Enforcement Trust		11,103.93		1,260.00		-		12,363.93		-		12,363.93

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

Statement 1 (Continued)

WOODSON COUNTY, KANSAS

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

Funds	Beginning		Receipts	Expenditures	Ending		Add Encumbrances and Accounts Payable	Cash Balance December 31, 2018
	Unencumbered Cash Balances	Cash Balances			Unencumbered Cash Balances	Unencumbered Cash Balances		
County Treasurer's Technology	\$ 2,835.95	\$ 1,046.50	\$ 624.43	\$ 3,258.02	\$ -	\$ 3,258.02		\$ 3,258.02
Conceal and Carry Permit Fees	4,690.50	65.00	-	4,755.50	-	4,755.50		4,755.50
Register of Deeds Technology	14,459.58	4,186.00	6,782.75	11,862.83	-	11,862.83		11,862.83
County Clerk's Technology	749.40	1,046.50	-	1,795.90	-	1,795.90		1,795.90
Sheriff's Special Donations	3,471.45	-	-	3,471.45	-	3,471.45		3,471.45
Juvenile Intake Grant	1,566.78	-	-	1,566.78	-	1,566.78		1,566.78
Community Development Block Grant	3,032.86	-	-	3,032.86	-	3,032.86		3,032.86
FEMA Grant	3,953.71	-	-	3,953.71	-	3,953.71		3,953.71
LEPP Grant	200.00	250.00	-	450.00	-	450.00		450.00
Community Corrections Grant	(848.13)	449,699.02	406,768.07	42,082.82	233.31	42,316.13		42,316.13
Juvenile Justice Authority	45,147.71	369,707.65	344,814.61	70,040.75	92.24	70,132.99		70,132.99
Other Grants	93.76	918.33	-	1,012.09	-	1,012.09		1,012.09
<b>Total Primary Government (Excluding Agency Funds)</b>	<b>\$ 3,211,992.27</b>	<b>\$ 7,278,350.87</b>	<b>\$ 6,813,263.34</b>	<b>\$ 3,677,079.80</b>	<b>\$ 196,672.44</b>	<b>\$ 3,873,752.24</b>		<b>\$ 3,873,752.24</b>

Composition of Cash:	
Checking Accounts:	
Demand Deposit Accounts .....	\$ 5,858,860.67
Certificates of Deposit.....	2,500,000.00
<b>Total Cash</b>	<b>8,358,860.67</b>
Agency Funds Per Schedule 3	(4,485,108.43)
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 3,873,752.24</b>

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



## WOODSON COUNTY, KANSAS

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

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Woodson 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

Woodson County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Woodson 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.

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, which is a multi-employer, state-wide pension plan. 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.

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.

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

### 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.

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

- Special Bridge Fund
- Special Ambulance Equipment Fund8
- Special Equipment Reserve Fund
- Special Machinery Fund
- Special Rural Fire Equipment Fund
- Rural Fire District Donations Fund
- Sewer District No. 1 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**

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 and Schedule 1, the County was in apparent compliance with the Kansas cash basis and 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.

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

*Deposits:* At year-end, the County's carrying amount of deposits was \$8,358,860.67 and the bank balance was \$8,466,555.15. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$338,374.22 was covered by FDIC insurance, \$8,128,180.93 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, 2018, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds Paid by Tax Levies: Series 2009 - Community Building Renovations	4.50%	April 20, 2009	\$ 175,000.00	April 20, 2030	\$ 107,173.72	-	\$(107,173.72)	\$ -	\$ 6,933.70
Total Contractual Indebtedness					\$ 107,173.72	-	\$(107,173.72)	\$ -	\$ 6,933.70

## **5. DEFINED BENEFIT PENSION PLAN**

### General Information about the Pension Plan

*Plan description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 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](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 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate (for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$194,528.22 for the year ended December 31, 2018.

### Net Pension Liability

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,648,617.00. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

## **6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

### *Death and Disability Other Post-Employment Benefits*

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2018.

**6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS** (Continued)

*Compensated Absences:*

The County's policies regarding sick pay permits employees to accumulate 8 hours sick pay per month and a maximum accumulation of 560 hours sick pay. On November 30 each year, employees who have accumulated in excess of 480 hours sick leave are paid for those excess hours up to the maximum of 560 hours. Upon termination of employment of any elected official or employee who has accrued vacation time, but not taken it as of the date of his or her termination of employment, then such employee or officer shall be entitled to payment for such unused vacation time. Upon termination of employment of any elected official or employee who has accrued unused sick leave in excess of 480 hours, such official or employee shall be entitled to compensation of unused sick leave in excess of 480 hours up to a maximum of 560 hours of accrued sick leave.

All full-time and part-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, with employees who are "Regular Part Time" earning and accruing vacation leave on a prorated basis (normal hours worked per week divided by 40).

<u>Years of Eligible Service</u>	<u>Vacation Hours Each Year</u>
After 1 year	40 hours
After 2 years	80 hours
After 6 years	80 hours + 8 hr/per year of service

In accordance with the above criteria, the County has accrued a liability for annual leave, which has been earned, but not taken, by County employees. The estimated liability at December 31, 2018, was \$26,281.11 for annual leave. In accordance with the above criteria, the County has not recorded a liability for sick pay, inasmuch as the amount cannot be reasonably estimated.

*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.

**7. 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.

**8. 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.

**9. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Noxious Weed	Special Noxious Weed	K.S.A. 2-1318	\$ 20,913.39
Road and Bridge	Special Machinery	K.S.A. 68-141g	220,000.00
General	Special Equipment		
	Reserve	K.S.A. 19-119	127,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	51,662.77
Ambulance	Special Ambulance		
	Equipment	K.S.A. 12-110d	33,800.00
Direct Election	Special Equipment		
	Reserve	K.S.A. 19-119	35,000.00
Rural Fire District No. 1	Special Rural Fire		
	Equipment	K.S.A. 19-119	55,001.00

**10. SUBSEQUENT EVENTS**

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



## **SUPPLEMENTARY INFORMATION**

**Schedule 1**

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

Funds	Certified	Adjustments for		Total	Expenditures		Variance - Over (Under)
	Budget	Qualifying Budget Credits	Budget Credits	Budget for Comparison	Charged to Current Year Budget	(Under)	
General	\$ 1,671,518.00	\$ -	\$ -	\$ 1,671,518.00	\$ 1,447,982.17	\$ (223,535.83)	
Special Purpose:							
Ambulance	293,000.00	-	-	293,000.00	292,963.49	(36.51)	
Appraiser's Cost	163,500.00	-	-	163,500.00	152,430.95	(11,069.05)	
Conservation District	22,500.00	-	-	22,500.00	22,500.00	-	
Direct Election	85,000.00	3,768.60	-	88,768.60	85,263.49	(3,505.11)	
Economic Development	55,000.00	-	-	55,000.00	32,896.35	(22,103.65)	
Employee Benefits	1,065,000.00	-	-	1,065,000.00	806,780.54	(258,219.46)	
Extension Council	135,500.00	-	-	135,500.00	135,500.00	-	
Fair	3,000.00	-	-	3,000.00	3,000.00	-	
Fair Building	8,000.00	-	-	8,000.00	8,000.00	-	
4-H Building Maintenance	42,744.00	-	-	42,744.00	34,895.23	(7,848.77)	
Health	31,000.00	-	-	31,000.00	31,000.00	-	
Historical Society	9,630.00	-	-	9,630.00	9,630.00	-	
Mental Health	37,000.00	-	-	37,000.00	37,000.00	-	
Intellectual Disability	23,000.00	-	-	23,000.00	23,000.00	-	
Noxious Weed	77,000.00	-	-	77,000.00	62,574.73	(14,425.27)	
Planning Board	667.00	-	-	667.00	-	(667.00)	
Road and Bridge	1,696,500.00	192,672.43	-	1,889,172.43	1,697,997.62	(191,174.81)	
Rural Fire District No. 1	157,001.00	-	-	157,001.00	143,364.67	(13,636.33)	
Service Program for the Elderly	71,689.00	-	-	71,689.00	58,580.51	(13,108.49)	
Special Alcohol Program	20,240.00	-	-	20,240.00	1,300.00	(18,940.00)	
Special Bridge	371,474.00	-	-	371,474.00	-	(371,474.00)	
Special Liability	45,000.00	-	-	45,000.00	28,962.88	(16,037.12)	
Special Park and Recreation	24,614.00	-	-	24,614.00	10,000.00	(14,614.00)	
Tourism and Convention Promotion	23,820.00	-	-	23,820.00	4,934.35	(18,885.65)	
Special Noxious Weed	252,952.00	-	-	252,952.00	-	(252,952.00)	
Emergency Telephone Service	217,011.00	-	-	217,011.00	68,496.97	(148,514.03)	
Business:							
Solid Waste	490,578.00	-	-	490,578.00	334,992.42	(155,585.58)	

**WOODSON COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
<b>Taxes and Shared Receipts</b>				
Ad Valorem Tax	\$ 733,518.76	\$ 1,080,437.90	\$ 1,110,759.00	\$ (30,321.10)
Delinquent Tax	21,330.69	25,625.78	25,879.00	(253.22)
Motor Vehicle Tax	81,508.83	75,813.22	70,522.00	5,291.22
Recreational Vehicle Tax	1,357.19	1,361.81	1,345.00	16.81
Commercial Vehicle Tax	4,887.68	4,259.06	4,070.00	189.06
16/20 M Truck Tax	14,660.52	12,453.57	11,820.00	633.57
Countywide Sales Tax	190,833.20	199,085.24	195,000.00	4,085.24
In Lieu of Tax	1,576.93	-	2,000.00	(2,000.00)
Mineral Production Tax	-	717.62	3,125.00	(2,407.38)
Interest on Tax	30,291.88	53,559.89	19,000.00	34,559.89
<b>Intergovernmental</b>				
Federal Grants	-	12,181.61	-	12,181.61
State Grants	-	122.46	-	122.46
Local Alcoholic Liquor Tax	1,877.66	1,150.55	2,640.00	(1,489.45)
<b>Licenses, Fees, and Permits</b>				
Mortgage Registration	10,893.74	8,597.62	17,000.00	(8,402.38)
Officer Fees	39,009.50	50,939.23	32,000.00	18,939.23
Diversion Fees	4,225.00	3,450.00	4,000.00	(550.00)
<b>Use of Money and Property</b>				
Rental Income	-	180.00	-	180.00
Interest on Investments	15,539.52	31,615.08	10,000.00	21,615.08
<b>Other Receipts</b>				
Donations	500.00	1,000.00	-	1,000.00
Miscellaneous	7,023.74	5,794.28	-	5,794.28
<b>Operating Transfers from</b>				
Motor Vehicle Operating Fund	29,314.33	51,662.77	28,000.00	23,662.77
<b>Total Receipts</b>	<b>1,188,349.17</b>	<b>1,620,007.69</b>	<b>\$ 1,537,160.00</b>	<b>\$ 82,847.69</b>

**WOODSON COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Expenditures</b>				
<b>General Government</b>				
<b>County Commission</b>				
Personal Services	\$ 41,041.21	\$ 43,921.68	\$ 39,180.00	\$ 4,741.68
Contractual Services	5,424.92	6,194.63	8,270.00	(2,075.37)
Commodities	-	129.52	1,070.00	(940.48)
<b>Total County Commission</b>	<b>46,466.13</b>	<b>50,245.83</b>	<b>48,520.00</b>	<b>1,725.83</b>
<b>County Clerk</b>				
Personal Services	71,859.70	75,934.68	85,000.00	(9,065.32)
Contractual Services	16,639.05	7,257.46	20,000.00	(12,742.54)
Commodities	4,105.49	3,644.83	4,000.00	(355.17)
Reimbursed Expense	-	-	300.00	(300.00)
<b>Total County Clerk</b>	<b>92,604.24</b>	<b>86,836.97</b>	<b>109,300.00</b>	<b>(22,463.03)</b>
<b>County Treasurer</b>				
Personal Services	93,658.96	82,629.98	106,360.00	(23,730.02)
Contractual Services	18,682.74	24,766.00	20,078.00	4,688.00
Commodities	7,134.61	5,892.14	6,750.00	(857.86)
Reimbursed Expense	-	-	-	-
<b>Total County Treasurer</b>	<b>119,476.31</b>	<b>113,288.12</b>	<b>133,188.00</b>	<b>(19,899.88)</b>
<b>County Attorney</b>				
Personal Services	62,854.77	67,198.19	71,200.00	(4,001.81)
Contractual Services	6,218.98	12,549.49	11,000.00	1,549.49
Commodities	719.07	1,515.21	1,000.00	515.21
Capital Outlay	-	-	650.00	(650.00)
<b>Total County Attorney</b>	<b>69,792.82</b>	<b>81,262.89</b>	<b>83,850.00</b>	<b>(2,587.11)</b>
<b>Register of Deeds</b>				
Personal Services	42,879.38	44,278.04	52,000.00	(7,721.96)
Contractual Services	5,961.24	2,261.99	2,200.00	61.99
Commodities	719.34	1,006.97	5,800.00	(4,793.03)
<b>Total Register of Deeds</b>	<b>49,559.96</b>	<b>47,547.00</b>	<b>60,000.00</b>	<b>(12,453.00)</b>
<b>Zoning</b>				
Contractual Services	-	351.00	-	351.00
<b>Indigent Defense</b>				
Contractual Services	67,899.04	41,591.13	83,434.00	(41,842.87)
Commodities	-	38.50	-	38.50
Reimbursed Expense	(6,564.94)	(6,015.89)	(6,500.00)	484.11
<b>Total Indigent Defense</b>	<b>61,334.10</b>	<b>35,613.74</b>	<b>76,934.00</b>	<b>(41,320.26)</b>

**WOODSON COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Expenditures (Continued)</b>				
Unified Court				
Contractual Services	\$ 22,500.18	\$ 19,634.03	\$ 14,465.00	\$ 5,169.03
Commodities	4,003.62	3,298.64	3,000.00	298.64
Capital Outlay	2,021.00	2,630.27	2,200.00	430.27
Reimbursed Expense	(878.00)	(1,511.25)	-	(1,511.25)
Total Unified Court	27,646.80	24,051.69	19,665.00	4,386.69
Courthouse General				
Personal Services	24,032.21	23,720.95	30,000.00	(6,279.05)
Contractual Services	138,078.99	122,580.05	90,000.00	32,580.05
Commodities	44,376.05	22,273.89	30,000.00	(7,726.11)
Capital Outlay	52,480.49	54,028.75	163,882.00	(109,853.25)
Reimbursed Expense	(13,560.51)	(16,726.45)	-	(16,726.45)
Total Courthouse General	245,407.23	205,877.19	313,882.00	(108,004.81)
Total General Government	712,287.59	645,074.43	845,339.00	(200,264.57)
Public Safety				
Sheriff				
Personal Services	262,725.51	251,948.67	305,760.00	(53,811.33)
Contractual Services	41,506.13	37,906.73	55,000.00	(17,093.27)
Commodities	51,541.57	36,542.34	55,000.00	(18,457.66)
Capital Outlay	30,671.66	2,844.00	35,000.00	(32,156.00)
Reimbursed Expense	(851.19)	(212.97)	-	(212.97)
Total Sheriff	385,593.68	329,028.77	450,760.00	(121,731.23)
Sheriff - Dispatch				
Personal Services	140,570.47	162,188.12	148,800.00	13,388.12
Contractual Services	16,003.80	15,168.54	15,000.00	168.54
Commodities	3,149.21	1,372.95	4,500.00	(3,127.05)
Reimbursed Expense	(20,000.00)	(20,000.00)	-	(20,000.00)
Total Sheriff - Dispatch	139,723.48	158,729.61	168,300.00	(9,570.39)
Sheriff - Jail				
Contractual Services	35,711.27	27,357.49	25,000.00	2,357.49
Commodities	15,632.15	6,703.43	10,000.00	(3,296.57)
Total Sheriff - Corrections	51,343.42	34,060.92	35,000.00	(939.08)

**WOODSON COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Expenditures (Continued)</b>				
Juvenile Detention				
Contractual Services	\$ 13,128.00	\$ 12,661.00	\$ 13,812.00	\$ (1,151.00)
D.A.R.E.				
Contractual Services	-	352.39	-	352.39
Emergency Preparedness				
Personal Services	9,041.52	-	36,500.00	(36,500.00)
Contractual Services	12,193.24	20,341.78	2,000.00	18,341.78
Commodities	852.71	6,263.42	2,000.00	4,263.42
Capital Outlay	-	-	-	-
Reimbursed Expense	(8,366.00)	(9.33)	-	(9.33)
Total Emergency Preparedness	13,721.47	26,595.87	40,500.00	(13,904.13)
Total Public Safety	603,510.05	561,428.56	708,372.00	(146,943.44)
Health				
Coroner				
Contractual Services	5,223.48	4,890.67	16,050.00	(11,159.33)
Reimbursed Expense	(186.87)	-	-	-
Total Coroner	5,036.61	4,890.67	16,050.00	(11,159.33)
Agriculture				
Extension Council				
Contractual Services	4,039.37	3,630.69	2,500.00	1,130.69
Appropriation	-	-	-	-
Total Extension Council	4,039.37	3,630.69	2,500.00	1,130.69
Reconstruction and Remodeling				
Capital Outlay	118,487.50	-	-	-
Debt Services				
Principal	-	103,095.72	99,257.00	3,838.72
Interest	-	2,862.10	-	2,862.10
Total Debt Services	-	105,957.82	99,257.00	6,700.82
Operating Transfers to				
Special Equipment Reserve Fund	117,500.00	127,000.00	-	127,000.00
<b>Total Expenditures</b>	<b>1,560,861.12</b>	<b>1,447,982.17</b>	<b>\$ 1,671,518.00</b>	<b>\$ (223,535.83)</b>
Receipts Over(Under) Expenditures	(372,511.95)	172,025.52		
Unencumbered Cash, Beginning	519,672.25	147,160.30		
Unencumbered Cash, Ending	\$ 147,160.30	\$ 319,185.82		

**WOODSON COUNTY, KANSAS**  
**AMBULANCE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 118,012.08	\$ 136,632.53	\$ 140,505.00	\$ (3,872.47)
Delinquent Tax	120.27	3,490.86	3,800.00	(309.14)
Motor Vehicle Tax	11,828.14	11,735.49	11,092.00	643.49
Recreational Vehicle Tax	199.51	214.19	212.00	2.19
Commercial Vehicle Tax	541.56	669.96	640.00	29.96
16/20 M Truck Tax	1,458.93	1,851.00	1,859.00	(8.00)
In Lieu of Tax	248.06	-	-	-
Mineral Production Tax	-	90.76	-	90.76
Intergovernmental				
Federal Grants	-	290.35	-	290.35
Licenses, Fees, and Permits				
Service Fees	148,974.34	134,271.03	125,000.00	9,271.03
<b>Total Receipts</b>	<b>281,382.89</b>	<b>289,246.17</b>	<b>\$ 283,108.00</b>	<b>\$ 6,138.17</b>
<b>Expenditures</b>				
Public Safety				
Personal Services	198,656.27	204,307.95	\$ 216,000.00	\$ (11,692.05)
Contractual Services	14,879.52	16,900.98	20,000.00	(3,099.02)
Commodities	29,306.78	24,358.89	37,000.00	(12,641.11)
Capital Outlay	19,355.00	12,826.75	-	12,826.75
Reimbursed Expense	65.25	768.92	-	768.92
<b>Total Public Safety</b>	<b>262,262.82</b>	<b>259,163.49</b>	<b>273,000.00</b>	<b>(13,836.51)</b>
Operating Transfers to				
Special Ambulance Equipment Fund	17,000.00	33,800.00	20,000.00	13,800.00
<b>Total Expenditures</b>	<b>279,262.82</b>	<b>292,963.49</b>	<b>\$ 293,000.00</b>	<b>\$ (36.51)</b>
Receipts Over(Under) Expenditures	2,120.07	(3,717.32)		
Unencumbered Cash, Beginning	35,866.58	37,986.65		
Unencumbered Cash, Ending	<b>\$ 37,986.65</b>	<b>\$ 34,269.33</b>		

**WOODSON COUNTY, KANSAS**  
**APPRAISER'S COST FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 138,782.91	\$ 143,191.25	\$ 147,245.00	\$ (4,053.75)
Delinquent Tax	476.29	3,960.32	3,983.00	(22.68)
Motor Vehicle Tax	11,052.48	13,818.96	13,063.00	755.96
Recreational Vehicle Tax	399.47	252.30	249.00	3.30
Commercial Vehicle Tax	351.29	788.92	754.00	34.92
16/20 M Truck Tax	1,561.79	1,769.91	2,189.00	(419.09)
In Lieu of Tax	292.09	-	-	-
Mineral Production Tax	-	95.11	-	95.11
Intergovernmental				
Federal Grants	-	304.31	-	304.31
Other Receipts				
Miscellaneous	2,590.65	1,617.50	-	1,617.50
<b>Total Receipts</b>	<b>155,506.97</b>	<b>165,798.58</b>	<b>\$ 167,483.00</b>	<b>\$ (1,684.42)</b>
<b>Expenditures</b>				
General Government				
Personal Services	125,249.45	129,852.73	\$ 127,000.00	\$ 2,852.73
Contractual Services	26,873.91	19,086.45	30,000.00	(10,913.55)
Commodities	3,008.17	3,491.77	6,500.00	(3,008.23)
<b>Total General Government</b>	<b>155,131.53</b>	<b>152,430.95</b>	<b>163,500.00</b>	<b>(11,069.05)</b>
Operating Transfers to				
Special Equipment Reserve Fund	2,580.00	-	-	-
<b>Total Expenditures</b>	<b>157,711.53</b>	<b>152,430.95</b>	<b>\$ 163,500.00</b>	<b>\$ (11,069.05)</b>
Receipts Over(Under) Expenditures	(2,204.56)	13,367.63		
Unencumbered Cash, Beginning	2,561.19	356.63		
Unencumbered Cash, Ending	<b>\$ 356.63</b>	<b>\$ 13,724.26</b>		



**WOODSON COUNTY, KANSAS**  
**CONSERVATION DISTRICT FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 20,436.78	\$ 19,562.32	\$ 20,106.00	\$ (543.68)
Delinquent Tax	19.91	578.45	544.00	34.45
Motor Vehicle Tax	1,687.48	2,036.61	1,924.00	112.61
Recreational Vehicle Tax	28.22	37.13	37.00	0.13
Commercial Vehicle Tax	90.77	116.25	111.00	5.25
16/20 M Truck Tax	261.09	260.84	322.00	(61.16)
In Lieu of Tax	43.05	-	-	-
Mineral Production Tax	-	13.01	-	13.01
Intergovernmental				
Federal Grants	-	41.58	-	41.58
<b>Total Receipts</b>	<b>22,567.30</b>	<b>22,646.19</b>	<b>\$ 23,044.00</b>	<b>\$ (397.81)</b>
<b>Expenditures</b>				
Agriculture				
Contractual Services	22,500.00	22,500.00	\$ 22,500.00	\$ -
<b>Total Expenditures</b>	<b>22,500.00</b>	<b>22,500.00</b>	<b>\$ 22,500.00</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	67.30	146.19		
Unencumbered Cash, Beginning	-	67.30		
Unencumbered Cash, Ending	\$ 67.30	\$ 213.49		

**WOODSON COUNTY, KANSAS**  
**DIRECT ELECTION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 43,698.28	\$ 73,909.92	\$ 75,992.00	\$ (2,082.08)
Delinquent Tax	40.42	1,176.77	2,055.00	(878.23)
Motor Vehicle Tax	3,723.73	4,364.17	4,127.00	237.17
Recreational Vehicle Tax	63.79	79.71	79.00	0.71
Commercial Vehicle Tax	105.18	249.15	238.00	11.15
16/20 M Truck Tax	198.32	599.80	692.00	(92.20)
In Lieu of Tax	92.25	-	-	-
Mineral Production Tax	-	49.06	-	49.06
Intergovernmental				
Federal Grants	-	157.02	-	157.02
Other Receipts				
Reimbursed Expense	-	3,768.60	-	3,768.60
Miscellaneous	-	1,393.00	-	1,393.00
<b>Total Receipts</b>	<b>47,921.97</b>	<b>85,747.20</b>	<b>\$ 83,183.00</b>	<b>\$ 2,564.20</b>
<b>Expenditures</b>				
General Government				
Personal Services	14,902.71	22,066.07	\$ 30,000.00	\$ (7,933.93)
Contractual Services	7,506.42	19,628.41	20,000.00	(371.59)
Commodities	2,838.02	8,569.01	10,000.00	(1,430.99)
Capital Outlay	-	-	25,000.00	(25,000.00)
<b>Total General Government</b>	<b>25,247.15</b>	<b>50,263.49</b>	<b>85,000.00</b>	<b>(34,736.51)</b>
Operating Transfers to Special Equipment Fund	24,500.00	35,000.00	-	35,000.00
<b>Total Certified Budget</b>			<b>85,000.00</b>	<b>263.49</b>
Adjustments for Qualifying Budget Credits			3,768.60	(3,768.60)
<b>Total Expenditure</b>	<b>49,747.15</b>	<b>85,263.49</b>	<b>\$ 88,768.60</b>	<b>\$ (3,505.11)</b>
Receipts Over(Under) Expenditures	(1,825.18)	483.71		
Unencumbered Cash, Beginning	5,248.60	3,423.42		
Unencumbered Cash, Ending	\$ 3,423.42	\$ 3,907.13		

**WOODSON COUNTY, KANSAS**  
**ECONOMIC DEVELOPMENT FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 29,848.35	\$ 32,665.39	\$ 33,594.00	\$ (928.61)
Delinquent Tax	38.45	993.37	909.00	84.37
Motor Vehicle Tax	3,093.08	2,954.57	2,794.00	160.57
Recreational Vehicle Tax	51.37	53.93	53.00	0.93
Commercial Vehicle Tax	194.47	168.68	161.00	7.68
16/20 M Truck Tax	591.80	470.33	468.00	2.33
In Lieu of Tax	62.45	-	-	-
Mineral Production Tax	-	21.69	-	21.69
Intergovernmental				
Federal Grants	-	69.42	-	69.42
<b>Total Receipts</b>	<b>33,879.97</b>	<b>37,397.38</b>	<b>\$ 37,979.00</b>	<b>\$ (581.62)</b>
<b>Expenditures</b>				
Economic Development				
Contractual Services	32,896.35	32,896.35	\$ 30,000.00	\$ 2,896.35
Capital Outlay	-	-	25,000.00	(25,000.00)
<b>Total Expenditures</b>	<b>32,896.35</b>	<b>32,896.35</b>	<b>\$ 55,000.00</b>	<b>\$ (22,103.65)</b>
Receipts Over(Under) Expenditures	983.62	4,501.03		
Unencumbered Cash, Beginning	20,781.23	21,764.85		
Unencumbered Cash, Ending	\$ 21,764.85	\$ 26,265.88		

**WOODSON COUNTY, KANSAS**  
**EMPLOYEE BENEFITS FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 741,577.85	\$ 779,329.41	\$ 801,365.00	\$ (22,035.59)
Delinquent Tax	819.64	22,702.95	21,675.00	1,027.95
Motor Vehicle Tax	72,100.96	73,668.88	69,637.00	4,031.88
Recreational Vehicle Tax	1,206.48	1,344.76	1,329.00	15.76
Commercial Vehicle Tax	3,937.60	4,205.70	4,020.00	185.70
16/20 M Truck Tax	11,418.81	11,117.77	11,670.00	(552.23)
In Lieu of Tax	1,557.17	-	-	-
Mineral Production Tax	-	517.72	-	517.72
Intergovernmental				
Federal Grants	-	1,656.22	-	1,656.22
<b>Total Receipts</b>	<b>832,618.51</b>	<b>894,543.41</b>	<b>\$ 909,696.00</b>	<b>\$ (15,152.59)</b>
<b>Expenditures</b>				
General Government				
Health Insurance	468,813.73	436,779.91	\$ 608,000.00	\$ (171,220.09)
KPERS	143,599.11	159,220.18	200,000.00	(40,779.82)
Life Insurance	2,705.16	2,556.00	4,000.00	(1,444.00)
Social Security	137,133.26	143,993.31	160,000.00	(16,006.69)
Unemployment	1,929.65	4,756.50	3,000.00	1,756.50
Workmen's Compensation	85,600.00	92,808.92	90,000.00	2,808.92
Reimbursed Expense	(28,399.97)	(33,334.28)	-	(33,334.28)
<b>Total Expenditures</b>	<b>811,380.94</b>	<b>806,780.54</b>	<b>\$ 1,065,000.00</b>	<b>\$ (258,219.46)</b>
Receipts Over(Under) Expenditures	21,237.57	87,762.87		
Unencumbered Cash, Beginning	251,744.59	272,982.16		
Unencumbered Cash, Ending	<b>\$ 272,982.16</b>	<b>\$ 360,745.03</b>		

**WOODSON COUNTY, KANSAS**  
**EXTENSION COUNCIL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 116,479.34	\$ 118,512.59	\$ 121,863.00	\$ (3,350.41)
Delinquent Tax	120.20	3,402.50	3,296.00	106.50
Motor Vehicle Tax	10,549.35	11,593.72	10,959.00	634.72
Recreational Vehicle Tax	176.97	211.62	209.00	2.62
Commercial Vehicle Tax	543.67	661.89	633.00	28.89
16/20 M Truck Tax	1,540.16	1,635.26	1,836.00	(200.74)
In Lieu of Tax	245.06	-	-	-
Mineral Production Tax	-	78.73	-	78.73
Intergovernmental				
Federal Grants	-	251.87	-	251.87
<b>Total Receipts</b>	<b>129,654.75</b>	<b>136,348.18</b>	<b>\$ 138,796.00</b>	<b>\$ (2,447.82)</b>
<b>Expenditures</b>				
Agriculture				
Contractual Services	129,500.00	135,500.00	\$ 135,500.00	\$ -
<b>Total Expenditures</b>	<b>129,500.00</b>	<b>135,500.00</b>	<b>\$ 135,500.00</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	154.75	848.18		
Unencumbered Cash, Beginning	-	154.75		
Unencumbered Cash, Ending	<b>\$ 154.75</b>	<b>\$ 1,002.93</b>		

**WOODSON COUNTY, KANSAS**  
**FAIR FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 2,691.25	\$ 2,627.32	\$ 2,687.00	\$ (59.68)
Delinquent Tax	2.96	81.38	73.00	8.38
Motor Vehicle Tax	257.35	267.38	251.00	16.38
Recreational Vehicle Tax	4.32	4.84	5.00	(0.16)
Commercial Vehicle Tax	13.78	15.23	15.00	0.23
16/20 M Truck Tax	39.56	39.79	42.00	(2.21)
In Lieu of Tax	5.65	-	-	-
Mineral Production Tax	-	1.75	-	1.75
Intergovernmental				
Federal Grants	-	5.58	-	5.58
<b>Total Receipts</b>	<b>3,014.87</b>	<b>3,043.27</b>	<b>\$ 3,073.00</b>	<b>\$ (29.73)</b>
<b>Expenditures</b>				
Agriculture				
Contractual Services	3,000.00	3,000.00	\$ 3,000.00	\$ -
<b>Total Expenditures</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>\$ 3,000.00</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	14.87	43.27		
Unencumbered Cash, Beginning	-	14.87		
Unencumbered Cash, Ending	\$ 14.87	\$ 58.14		

**WOODSON COUNTY, KANSAS**  
**FAIR BUILDING FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 6,945.32	\$ 6,994.29	\$ 7,190.00	\$ (195.71)
Delinquent Tax	7.73	210.82	194.00	16.82
Motor Vehicle Tax	670.12	690.08	651.00	39.08
Recreational Vehicle Tax	11.23	12.57	12.00	0.57
Commercial Vehicle Tax	35.67	39.41	38.00	1.41
16/20 M Truck Tax	102.32	103.57	109.00	(5.43)
In Lieu of Tax	14.58	-	-	-
Mineral Production Tax	-	4.66	-	4.66
Intergovernmental				
Federal Grants	-	14.86	-	14.86
<b>Total Receipts</b>	<b>7,786.97</b>	<b>8,070.26</b>	<b>\$ 8,194.00</b>	<b>\$ (123.74)</b>
<b>Expenditures</b>				
Agriculture				
Contractual Services	7,750.00	8,000.00	\$ 8,000.00	\$ -
<b>Total Expenditures</b>	<b>7,750.00</b>	<b>8,000.00</b>	<b>\$ 8,000.00</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	36.97	70.26		
Unencumbered Cash, Beginning	-	36.97		
Unencumbered Cash, Ending	\$ 36.97	\$ 107.23		

**WOODSON COUNTY, KANSAS**  
**4-H BUILDING MAINTENANCE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 68,168.14	\$ 21,548.05	\$ 22,186.00	\$ (637.95)
Delinquent Tax	38.22	1,431.78	3,359.00	(1,927.22)
Motor Vehicle Tax	2,782.16	6,862.97	6,486.00	376.97
Recreation Vehicle Tax	46.65	125.33	124.00	1.33
Commercial Vehicle Tax	150.35	391.82	374.00	17.82
16/20 M Truck Tax	426.17	430.01	1,087.00	(656.99)
In Lieu of Tax	145.07	-	-	-
Mineral Production Tax	-	14.34	-	14.34
Intergovernmental				
Federal Grants	-	45.88	-	45.88
Use of Money and Property				
Rent	1,705.00	1,960.00	-	1,960.00
<b>Total Receipts</b>	<b>73,461.76</b>	<b>32,810.18</b>	<b>\$ 33,616.00</b>	<b>\$ (805.82)</b>
<b>Expenditures</b>				
Agriculture				
Contractual Services	22,631.47	21,075.13	\$ 24,000.00	\$ (2,924.87)
Commodities	1,141.11	3,413.56	3,000.00	413.56
Capital Outlay	-	2,256.94	5,000.00	(2,743.06)
Debt Service				
Principal	44,865.28	4,078.00	4,078.00	-
Interest	7,878.72	4,071.60	6,666.00	(2,594.40)
<b>Total Expenditures</b>	<b>76,516.58</b>	<b>34,895.23</b>	<b>\$ 42,744.00</b>	<b>\$ (7,848.77)</b>
Receipts Over(Under) Expenditures	(3,054.82)	(2,085.05)		
Unencumbered Cash, Beginning	21,876.77	18,821.95		
Unencumbered Cash, Ending	\$ 18,821.95	\$ 16,736.90		



**WOODSON COUNTY, KANSAS**  
**HEALTH FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 27,693.45	\$ 26,981.80	\$ 27,762.00	\$ (780.20)
Delinquent Tax	29.54	820.60	751.00	69.60
Motor Vehicle Tax	2,674.33	2,753.28	2,602.00	151.28
Recreational Vehicle Tax	44.93	50.27	50.00	0.27
Commercial Vehicle Tax	131.31	157.17	150.00	7.17
16/20 M Truck Tax	365.00	416.19	436.00	(19.81)
In Lieu of Tax	58.20	-	-	-
Mineral Production Tax	-	17.91	-	17.91
Intergovernmental				
Federal Grants	-	57.35	-	57.35
<b>Total Receipts</b>	<b>30,996.76</b>	<b>31,254.57</b>	<b>\$ 31,751.00</b>	<b>\$ (496.43)</b>
<b>Expenditures</b>				
Health				
Contractual Services	30,996.76	31,000.00	\$ 31,000.00	\$ -
<b>Total Expenditures</b>	<b>30,996.76</b>	<b>31,000.00</b>	<b>\$ 31,000.00</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	-	254.57		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 254.57		

**WOODSON COUNTY, KANSAS**  
**HISTORICAL SOCIETY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 8,689.44	\$ 8,378.61	\$ 8,613.00	\$ (234.39)
Delinquent Tax	9.07	254.35	233.00	21.35
Motor Vehicle Tax	775.55	864.67	817.00	47.67
Recreational Vehicle Tax	13.00	15.80	16.00	(0.20)
Commercial Vehicle Tax	41.34	49.40	47.00	2.40
16/20 M Truck Tax	118.67	119.88	137.00	(17.12)
In Lieu of Tax	18.28	-	-	-
Mineral Production Tax	-	5.58	-	5.58
Intergovernmental				
Federal Grants	-	17.81	-	17.81
<b>Total Receipts</b>	<b>9,665.35</b>	<b>9,706.10</b>	<b>\$ 9,863.00</b>	<b>\$ (156.90)</b>
<b>Expenditures</b>				
Culture and Recreation				
Contractual Services	9,630.00	9,630.00	\$ 9,630.00	\$ -
<b>Total Expenditures</b>	<b>9,630.00</b>	<b>9,630.00</b>	<b>\$ 9,630.00</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	35.35	76.10		
Unencumbered Cash, Beginning	-	35.35		
Unencumbered Cash, Ending	\$ 35.35	\$ 111.45		

**WOODSON COUNTY, KANSAS**  
**MENTAL HEALTH FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 31,363.88	\$ 32,415.58	\$ 33,337.00	\$ (921.42)
Delinquent Tax	34.51	950.70	902.00	48.70
Motor Vehicle Tax	2,991.83	3,116.40	2,944.00	172.40
Recreational Vehicle Tax	50.09	56.86	56.00	0.86
Commercial Vehicle Tax	160.32	177.91	170.00	7.91
16/20 M Truck Tax	461.52	462.08	493.00	(30.92)
In Lieu of Tax	65.87	-	-	-
Mineral Production Tax	-	21.52	-	21.52
Intergovernmental				
Federal Grants	-	68.89	-	68.89
<b>Total Receipts</b>	<b>35,128.02</b>	<b>37,269.94</b>	<b>\$ 37,902.00</b>	<b>\$ (632.06)</b>
<b>Expenditures</b>				
Health				
Contractual Services	35,000.00	37,000.00	\$ 37,000.00	\$ -
<b>Total Expenditures</b>	<b>35,000.00</b>	<b>37,000.00</b>	<b>\$ 37,000.00</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	128.02	269.94		
Unencumbered Cash, Beginning	-	128.02		
Unencumbered Cash, Ending	\$ 128.02	\$ 397.96		

**WOODSON COUNTY, KANSAS**  
**INTELLECTUAL DISABILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 20,599.88	\$ 20,023.37	\$ 20,592.00	\$ (568.63)
Delinquent Tax	22.72	622.78	557.00	65.78
Motor Vehicle Tax	1,967.90	2,046.83	1,935.00	111.83
Recreational Vehicle Tax	33.00	37.37	37.00	0.37
Commercial Vehicle Tax	105.39	116.80	112.00	4.80
16/20 M Truck Tax	303.28	303.98	324.00	(20.02)
In Lieu of Tax	43.26	-	-	-
Mineral Production Tax	-	13.31	-	13.31
Intergovernmental				
Federal Grants	-	42.56	-	42.56
<b>Total Receipts</b>	<b>23,075.43</b>	<b>23,207.00</b>	<b>\$ 23,557.00</b>	<b>\$ (350.00)</b>
<b>Expenditures</b>				
Health				
Contractual Services	23,000.00	23,000.00	\$ 23,000.00	\$ -
<b>Total Expenditures</b>	<b>23,000.00</b>	<b>23,000.00</b>	<b>\$ 23,000.00</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	75.43	207.00		
Unencumbered Cash, Beginning	-	75.43		
Unencumbered Cash, Ending	<b>\$ 75.43</b>	<b>\$ 282.43</b>		

**WOODSON COUNTY, KANSAS**  
**NOXIOUS WEED FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 52,658.51	\$ 53,255.95	\$ 54,756.00	\$ (1,500.05)
Delinquent Tax	62.60	1,614.56	1,481.00	133.56
Motor Vehicle Tax	4,954.13	5,225.71	4,941.00	284.71
Recreational Vehicle Tax	82.88	95.38	94.00	1.38
Commercial Vehicle Tax	266.19	298.34	285.00	13.34
16/20 M Truck Tax	766.92	765.08	828.00	(62.92)
In Lieu of Tax	110.46	-	-	-
Mineral Production Tax	-	35.39	-	35.39
Intergovernmental				
Federal Grants	-	113.18	-	113.18
<b>Total Receipts</b>	<b>58,901.69</b>	<b>61,403.59</b>	<b>\$ 62,385.00</b>	<b>\$ (981.41)</b>
<b>Expenditures</b>				
Agriculture				
Personal Services	24,955.48	28,387.64	32,000.00	(3,612.36)
Contractual Services	8,246.72	10,672.95	15,000.00	(4,327.05)
Commodities	106,783.00	115,645.05	105,000.00	10,645.05
Reimbursed Expense	(101,132.75)	(113,044.30)	(75,000.00)	(38,044.30)
<b>Total Agriculture</b>	<b>38,852.45</b>	<b>41,661.34</b>	<b>77,000.00</b>	<b>(35,338.66)</b>
Operating Transfers to				
Special Noxious Weed Fund	5,000.00	20,913.39	-	20,913.39
<b>Total Expenditures</b>	<b>43,852.45</b>	<b>62,574.73</b>	<b>\$ 77,000.00</b>	<b>\$ (14,425.27)</b>
Receipts Over(Under) Expenditures	15,049.24	(1,171.14)		
Unencumbered Cash, Beginning	827.90	15,877.14		
Unencumbered Cash, Ending	\$ 15,877.14	\$ 14,706.00		

**WOODSON COUNTY, KANSAS**  
**PLANNING BOARD FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Licenses, Fees, and Permits				
Officer Fees	\$ 79.00	\$ 289.00	\$ 120.00	\$ 169.00
Total Receipts	79.00	289.00	\$ 120.00	\$ 169.00
Expenditures				
General Government				
Contractual Services	-	-	\$ 667.00	\$ (667.00)
Total Expenditures	-	-	\$ 667.00	\$ (667.00)
Receipts Over(Under) Expenditures	79.00	289.00		
Unencumbered Cash, Beginning	427.15	506.15		
Unencumbered Cash, Ending	\$ 506.15	\$ 795.15		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 1,285,714.58	\$ 1,023,963.41	\$ 1,053,215.00	\$ (29,251.59)
Delinquent Tax	1,418.15	38,885.35	28,487.00	10,398.35
Motor Vehicle Tax	124,024.48	127,642.95	120,660.00	6,982.95
Recreational Vehicle Tax	2,073.48	2,330.03	2,303.00	27.03
Commercial Tax	6,897.37	7,287.05	6,965.00	322.05
16/20 M Truck Tax	19,080.59	19,092.00	20,221.00	(1,129.00)
In Lieu of Tax	2,698.04	-	-	-
Mineral Production Tax	-	680.42	-	680.42
Intergovernmental				
Federal Grants	-	2,176.70	-	2,176.70
Special City & County Highway	242,826.79	249,811.91	236,865.00	12,946.91
Connecting Links	-	190,495.73	-	190,495.73
Other Receipts				
Sale of Surplus Property	3,730.00	-	-	-
Miscellaneous	1,867.71	59.90	-	59.90
<b>Total Receipts</b>	<b>1,690,331.19</b>	<b>1,662,425.45</b>	<b>\$ 1,468,716.00</b>	<b>\$ 193,709.45</b>
<b>Expenditures</b>				
Public Works				
Maintenance				
Personal Services	397,191.15	372,019.49	\$ 480,000.00	\$ (107,980.51)
Contractual Services	38,920.68	77,080.62	75,000.00	2,080.62
Commodities	980,915.77	997,708.06	1,000,000.00	(2,291.94)
Capital Outlay	-	-	42,000.00	(42,000.00)
Reimbursed Expense	(113,217.05)	(47,756.35)	-	(47,756.35)
<b>Total Maintenance</b>	<b>1,303,810.55</b>	<b>1,399,051.82</b>	<b>1,597,000.00</b>	<b>(197,948.18)</b>
Administration				
Personal Services	80,745.60	80,037.13	95,000.00	(14,962.87)
Contractual Services	121.32	1,020.87	3,000.00	(1,979.13)
Commodities	168.51	-	1,500.00	(1,500.00)
Reimbursed Expense	-	(2,112.20)	-	(2,112.20)
<b>Total Administration</b>	<b>81,035.43</b>	<b>78,945.80</b>	<b>99,500.00</b>	<b>(20,554.20)</b>
<b>Total Public Works</b>	<b>1,384,845.98</b>	<b>1,477,997.62</b>	<b>1,696,500.00</b>	<b>(218,502.38)</b>

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to Special Machinery Fund	\$ 100,000.00	\$ 220,000.00	\$ -	\$ 220,000.00
Total Certified Budget			1,696,500.00	1,497.62
Adjustments for Qualifying Budget Credits			192,672.43	(192,672.43)
Total Expenditures	1,484,845.98	1,697,997.62	\$ 1,889,172.43	\$ (191,174.81)
Receipts Over(Under) Expenditures	205,485.21	(35,572.17)		
Unencumbered Cash, Beginning	224,070.74	429,555.95		
Unencumbered Cash, Ending	\$ 429,555.95	\$ 393,983.78		



**WOODSON COUNTY, KANSAS**  
**RURAL FIRE DISTRICT NO. 1 FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 112,988.41	\$ 118,295.00	\$ 120,907.00	\$ (2,612.00)
Delinquent Tax	136.12	1,900.48	690.00	1,210.48
Motor Vehicle Tax	6,753.92	8,331.55	6,473.00	1,858.55
Recreational Vehicle Tax	100.49	148.27	108.00	40.27
16/20 M Truck Tax	1,606.79	1,576.40	462.00	1,114.40
Commercial Vehicle Tax	433.05	560.61	1,660.00	(1,099.39)
Mineral Production Tax	-	98.62	-	98.62
Use of Money and Property				
Rent	1,000.00	1,000.00	-	1,000.00
Other Receipts				
Miscellaneous Receipts	-	35.61	-	35.61
<b>Total Receipts</b>	<b>123,018.78</b>	<b>131,946.54</b>	<b>\$ 130,300.00</b>	<b>\$ 1,646.54</b>
<b>Expenditures</b>				
Public Safety				
Personal Services	25,484.76	25,266.81	\$ 30,000.00	\$ (4,733.19)
Contractual Services	31,376.88	27,409.45	37,000.00	(9,590.55)
Commodities	44,967.55	35,687.41	35,000.00	687.41
Capital Outlay	7,845.00	-	55,001.00	(55,001.00)
Reimbursed Expense	(73.18)	-	-	-
<b>Total Public Safety</b>	<b>109,601.01</b>	<b>88,363.67</b>	<b>157,001.00</b>	<b>(68,637.33)</b>
Operating Transfers to				
Special Rural Fire Equipment Fund	17,000.00	55,001.00	-	55,001.00
<b>Total Expenditures</b>	<b>126,601.01</b>	<b>143,364.67</b>	<b>\$ 157,001.00</b>	<b>\$ (13,636.33)</b>
Receipts Over(Under) Expenditures	(3,582.23)	(11,418.13)		
Unencumbered Cash, Beginning	33,601.58	30,019.35		
Unencumbered Cash, Ending	<b>\$ 30,019.35</b>	<b>\$ 18,601.22</b>		

**WOODSON COUNTY, KANSAS**  
**SERVICE PROGRAM FOR THE ELDERLY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 49,811.77	\$ 48,744.54	\$ 50,143.00	\$ (1,398.46)
Delinquent Tax	49.33	1,422.15	1,356.00	66.15
Motor Vehicle Tax	4,911.05	4,958.63	4,686.00	272.63
Recreational Vehicle Tax	83.15	90.48	89.00	1.48
Commercial Tax	204.93	283.06	271.00	12.06
16/20 M Truck Tax	526.40	773.74	785.00	(11.26)
In Lieu of Tax	104.81	-	-	-
Mineral Production Tax	-	32.39	-	32.39
Intergovernmental				
Federal Grants	-	103.60	-	103.60
<b>Total Receipts</b>	<b>55,691.44</b>	<b>56,408.59</b>	<b>\$ 57,330.00</b>	<b>\$ (921.41)</b>
<b>Expenditures</b>				
Economic Development				
Contractual Services	53,766.75	58,562.53	\$ 71,689.00	\$ (13,126.47)
Commodities	-	17.98	-	17.98
Social Services for Aged and Poor				
Contractual Services	3,462.91	-	-	-
<b>Total Expenditures</b>	<b>57,229.66</b>	<b>58,580.51</b>	<b>\$ 71,689.00</b>	<b>\$ (13,108.49)</b>
Receipts Over(Under) Expenditures	(1,538.22)	(2,171.92)		
Unencumbered Cash, Beginning	31,362.75	29,824.53		
Unencumbered Cash, Ending	\$ 29,824.53	\$ 27,652.61		

**WOODSON COUNTY, KANSAS**  
**SPECIAL ALCOHOL PROGRAM FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 3,591.64	\$ 2,200.87	\$ 2,640.00	\$ (439.13)
Total Receipts	3,591.64	2,200.87	\$ 2,640.00	\$ (439.13)
Expenditures				
Health				
Contractual Services	3,000.00	1,300.00	\$ 20,240.00	\$ (18,940.00)
Total Expenditures	3,000.00	1,300.00	\$ 20,240.00	\$ (18,940.00)
Receipts Over(Under) Expenditures	591.64	900.87		
Unencumbered Cash, Beginning	12,100.57	12,692.21		
Unencumbered Cash, Ending	\$ 12,692.21	\$ 13,593.08		

**WOODSON COUNTY, KANSAS**  
**SPECIAL BRIDGE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 146,120.92	\$ 159,777.26	\$ 164,301.00	\$ (4,523.74)
Delinquent Tax	121.63	3,848.40	4,444.00	(595.60)
Motor Vehicle Tax	12,816.20	14,597.53	13,800.00	797.53
Recreational Vehicle Tax	218.16	266.47	263.00	3.47
Commercial Tax	454.91	833.39	797.00	36.39
16/20 M Truck Tax	1,052.79	2,040.30	2,313.00	(272.70)
In Lieu of Tax	308.56	-	-	-
Mineral Production Tax	-	106.14	-	106.14
Intergovernmental				
Federal Grants	-	339.54	-	339.54
State Grants	149,751.01	-	-	-
<b>Total Receipts</b>	<b>310,844.18</b>	<b>181,809.03</b>	<b>\$ 185,918.00</b>	<b>\$ (4,108.97)</b>
<b>Expenditures</b>				
Public Works				
Contractual Services	119,605.10	-	\$ -	\$ -
Capital Outlay	-	-	371,474.00	(371,474.00)
Reimbursed Expenses	(40.50)	-	-	-
<b>Total Expenditures</b>	<b>119,564.60</b>	<b>-</b>	<b>\$ 371,474.00</b>	<b>\$ (371,474.00)</b>
Receipts Over(Under) Expenditures	191,279.58	181,809.03		
Unencumbered Cash, Beginning	162,308.84	353,588.42		
Unencumbered Cash, Ending	\$ 353,588.42	\$ 535,397.45		

**WOODSON COUNTY, KANSAS**  
**SPECIAL LIABILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 32,699.40	\$ 21,859.76	\$ 22,487.00	\$ (627.24)
Delinquent Tax	30.27	885.16	608.00	277.16
Motor Vehicle Tax	3,275.11	3,258.33	3,081.00	177.33
Recreational Vehicle Tax	55.76	59.49	59.00	0.49
Commercial Vehicle Tax	114.56	186.00	178.00	8.00
16/20 M Truck Tax	263.19	521.72	516.00	5.72
In Lieu of Tax	68.87	-	-	-
Mineral Production Tax	-	14.53	-	14.53
Intergovernmental				
Federal Grants	-	46.48	-	46.48
<b>Total Receipts</b>	<b>36,507.16</b>	<b>26,831.47</b>	<b>\$ 26,929.00</b>	<b>\$ (97.53)</b>
<b>Expenditures</b>				
General Government				
Contractual Services	28,242.00	29,028.88	\$ 45,000.00	\$ (15,971.12)
Reimbursed Expense	-	(66.00)	-	(66.00)
<b>Total Expenditures</b>	<b>28,242.00</b>	<b>28,962.88</b>	<b>\$ 45,000.00</b>	<b>\$ (16,037.12)</b>
Receipts Over(Under) Expenditures	8,265.16	(2,131.41)		
Unencumbered Cash, Beginning	16,719.73	24,984.89		
Unencumbered Cash, Ending	\$ 24,984.89	\$ 22,853.48		

**WOODSON COUNTY, KANSAS**  
**SPECIAL PARKS AND RECREATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,877.62	\$ 1,150.56	\$ 2,640.00	\$ (1,489.44)
Total Receipts	1,877.62	1,150.56	\$ 2,640.00	\$ (1,489.44)
Expenditures				
Culture and Recreation				
Contractual Services	-	10,000.00	\$ 24,614.00	\$ (14,614.00)
Total Expenditures	-	10,000.00	\$ 24,614.00	\$ (14,614.00)
Receipts Over(Under) Expenditures	1,877.62	(8,849.44)		
Unencumbered Cash, Beginning	18,973.67	20,851.29		
Unencumbered Cash, Ending	\$ 20,851.29	\$ 12,001.85		

**WOODSON COUNTY, KANSAS**  
**TOURISM AND CONVENTION PROMOTION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	\$ 6,290.78	\$ 7,648.02	\$ 10,000.00	\$ (2,351.98)
Total Receipts	6,290.78	7,648.02	\$ 10,000.00	\$ (2,351.98)
Expenditures				
Economic Development				
Contractual Services	8,706.75	4,934.35	\$ 23,820.00	\$ (18,885.65)
Total Expenditures	8,706.75	4,934.35	\$ 23,820.00	\$ (18,885.65)
Receipts Over(Under) Expenditures	(2,415.97)	2,713.67		
Unencumbered Cash, Beginning	12,819.78	10,403.81		
Unencumbered Cash, Ending	\$ 10,403.81	\$ 13,117.48		

**WOODSON COUNTY, KANSAS**  
**SPECIAL AMBULANCE EQUIPMENT FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ -	\$ 2,560.00
Operating Transfers from Ambulance Fund	17,000.00	33,800.00
Total Receipts	17,000.00	36,360.00
Expenditures		
Public Safety		
Capital Outlay	141,000.00	3,200.00
Total Expenditures	141,000.00	3,200.00
Receipts Over(Under) Expenditures	(124,000.00)	33,160.00
Unencumbered Cash, Beginning	141,090.92	17,090.92
Unencumbered Cash, Ending	\$ 17,090.92	\$ 50,250.92



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

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 5,000.00	\$ -
Operating Transfers from:		
General Fund	117,500.00	127,000.00
Appraiser's Cost Fund	2,580.00	-
Direct Election Fund	24,500.00	35,000.00
	<u>149,580.00</u>	<u>162,000.00</u>
Total Receipts	149,580.00	162,000.00
Expenditures		
General Government		
Capital Outlay	39,240.45	45,697.26
	<u>39,240.45</u>	<u>45,697.26</u>
Total Expenditures	39,240.45	45,697.26
Receipts Over(Under) Expenditures	110,339.55	116,302.74
Unencumbered Cash, Beginning	189,622.32	299,961.87
	<u>189,622.32</u>	<u>299,961.87</u>
Unencumbered Cash, Ending	\$ 299,961.87	\$ 416,264.61
	<u>\$ 299,961.87</u>	<u>\$ 416,264.61</u>

**WOODSON COUNTY, KANSAS**  
**SPECIAL NOXIOUS WEED FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Noxious Weed Fund	\$ 5,000.00	\$ 20,913.39	\$ -	\$ 20,913.39
Total Receipts	5,000.00	20,913.39	\$ -	\$ 20,913.39
Expenditures				
Agriculture Capital Outlay	-	-	\$ 252,952.00	\$ (252,952.00)
Total Expenditures	-	-	\$ 252,952.00	\$ (252,952.00)
Receipts Over(Under) Expenditures	5,000.00	20,913.39		
Unencumbered Cash, Beginning	252,951.67	257,951.67		
Unencumbered Cash, Ending	\$ 257,951.67	\$ 278,865.06		

**WOODSON COUNTY, KANSAS**  
**SPECIAL MACHINERY FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Road and Bridge Fund	\$ 100,000.00	\$ 220,000.00
Total Receipts	100,000.00	220,000.00
Expenditures		
Public Works Capital Outlay	90,000.00	408,534.00
Total Expenditures	90,000.00	408,534.00
Receipts Over(Under) Expenditures	10,000.00	(188,534.00)
Unencumbered Cash, Beginning	461,728.32	471,728.32
Unencumbered Cash, Ending	\$ 471,728.32	\$ 283,194.32

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

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from		
Rural Fire District No. 1 Fund	\$ 17,000.00	\$ 55,001.00
Total Receipts	17,000.00	55,001.00
Expenditures		
Public Safety		
Capital Outlay	525.00	4,813.00
Total Expenditures	525.00	4,813.00
Receipts Over(Under) Expenditures	16,475.00	50,188.00
Unencumbered Cash, Beginning	64,666.38	81,141.38
Unencumbered Cash, Ending	\$ 81,141.38	\$ 131,329.38

**WOODSON COUNTY, KANSAS**  
**RURAL FIRE DISTRICT DONATIONS FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Donations	\$ 2,444.43	\$ 2,885.00
Total Receipts	2,444.43	2,885.00
Expenditures		
Public Safety		
Contractual Services	-	48.39
Commodities	2,912.73	569.32
Capital Outlay	539.41	-
Total Expenditures	3,452.14	617.71
Receipts Over(Under) Expenditures	(1,007.71)	2,267.29
Unencumbered Cash, Beginning	7,252.04	6,244.33
Unencumbered Cash, Ending	\$ 6,244.33	\$ 8,511.62

**WOODSON COUNTY, KANSAS**  
**SEWER DISTRICT NO. 1 FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Drug Control Tax	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	514.64	514.64
Unencumbered Cash, Ending	\$ 514.64	\$ 514.64

**WOODSON COUNTY, KANSAS**  
**EMERGENCY TELEPHONE SERVICE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 49,975.90	\$ 50,015.60	\$ 45,000.00	\$ 5,015.60
Total Receipts	49,975.90	50,015.60	\$ 45,000.00	\$ 5,015.60
Expenditures				
Public Safety				
Contractual Services	56,709.39	66,660.73	\$ 24,000.00	\$ 42,660.73
Commodities	-	1,836.24	-	1,836.24
Capital Outlay	-	-	193,011.00	(193,011.00)
Total Expenditures	56,709.39	68,496.97	\$ 217,011.00	\$ (148,514.03)
Receipts Over(Under) Expenditures	(6,733.49)	(18,481.37)		
Unencumbered Cash, Beginning	151,010.98	144,277.49		
Unencumbered Cash, Ending	\$ 144,277.49	\$ 125,796.12		

**WOODSON COUNTY, KANSAS**  
**SOLID WASTE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Special Assessments	\$ 311,012.27	\$ 278,739.45	\$ 310,000.00	\$ (31,260.55)
Delinquent Tax	1,459.25	35,940.94	-	35,940.94
Licenses, Fees, and Permits				
Service Fees	-	-	-	-
Tipping Fee	-	-	350.00	(350.00)
Use of Money and Property				
Rent	8,589.50	15,639.50	16,000.00	(360.50)
Sale of Assets	35,103.00	1,190.00	-	1,190.00
Other Receipts				
Sale of Recycling Materials	14,453.87	9,515.78	15,000.00	(5,484.22)
Miscellaneous	1,315.00	8.96	-	8.96
<b>Total Receipts</b>	<b>371,932.89</b>	<b>341,034.63</b>	<b>\$ 341,350.00</b>	<b>\$ (315.37)</b>
<b>Expenditures</b>				
Sanitation				
Personal Services	155,238.60	156,747.75	\$ 205,000.00	\$ (48,252.25)
Contractual Services	71,869.17	82,770.32	112,000.00	(29,229.68)
Commodities	27,075.33	34,364.29	40,000.00	(5,635.71)
Capital Outlay	-	61,110.06	133,578.00	(72,467.94)
<b>Total Expenditures</b>	<b>254,183.10</b>	<b>334,992.42</b>	<b>\$ 490,578.00</b>	<b>\$ (155,585.58)</b>
Receipts Over(Under) Expenditures	117,749.79	6,042.21		
Unencumbered Cash, Beginning	262,638.47	380,388.26		
Unencumbered Cash, Ending	<b>\$ 380,388.26</b>	<b>\$ 386,430.47</b>		



**WOODSON COUNTY, KANSAS**  
**MOTOR VEHICLE OPERATING FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 30,995.58	\$ 30,639.01
Intergovernmental		
State Grants	1,755.00	1,575.00
Total Receipts	<u>32,750.58</u>	<u>32,214.01</u>
Expenditures		
General Government		
Personal Services	7,823.20	5,214.00
Contractual Services	-	207.37
Capital Outlay	-	-
Reimbursed Expense	57.25	-
Total General Government	<u>7,880.45</u>	<u>5,421.37</u>
Operating Transfers to General Fund	<u>29,314.33</u>	<u>51,662.77</u>
Total Expenditures	<u>37,194.78</u>	<u>57,084.14</u>
Receipts Over(Under) Expenditures	(4,444.20)	(24,870.13)
Unencumbered Cash, Beginning	<u>29,314.33</u>	<u>24,870.13</u>
Unencumbered Cash, Ending	<u>\$ 24,870.13</u>	<u>\$ -</u>

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

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 577.00	\$ 539.00
Total Receipts	577.00	539.00
Expenditures		
General Government		
Contractual Services	288.50	281.00
Total Expenditures	288.50	281.00
Receipts Over(Under) Expenditures	288.50	258.00
Unencumbered Cash, Beginning	5,764.87	6,053.37
Unencumbered Cash, Ending	\$ 6,053.37	\$ 6,311.37

**WOODSON COUNTY, KANSAS**  
**SPECIAL LAW ENFORCEMENT TRUST FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Drug Control Tax	\$ 1,800.00	\$ -
Licenses, Fees, and Permits		
Officer Fees	1,320.00	1,260.00
Total Receipts	3,120.00	1,260.00
Expenditures		
Public Safety		
Contractual Services	234.31	-
Total Expenditures	234.31	-
Receipts Over(Under) Expenditures	2,885.69	1,260.00
Unencumbered Cash, Beginning	8,218.24	11,103.93
Unencumbered Cash, Ending	\$ 11,103.93	\$ 12,363.93

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

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 967.50	\$ 1,046.50
Total Receipts	967.50	1,046.50
Expenditures		
General Government		
Capital Outlay	-	624.43
Total Expenditures	-	624.43
Receipts Over(Under) Expenditures	967.50	422.07
Unencumbered Cash, Beginning	1,868.45	2,835.95
Unencumbered Cash, Ending	\$ 2,835.95	\$ 3,258.02

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

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 97.50	\$ 65.00
Total Receipts	97.50	65.00
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	97.50	65.00
Unencumbered Cash, Beginning	4,593.00	4,690.50
Unencumbered Cash, Ending	\$ 4,690.50	\$ 4,755.50

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

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,870.00	\$ 4,186.00
Total Receipts	3,870.00	4,186.00
Expenditures		
General Government		
Contractual Services	98.75	3,350.69
Capital Outlay	-	3,432.06
Total Expenditures	98.75	6,782.75
Receipts Over(Under) Expenditures	3,771.25	(2,596.75)
Unencumbered Cash, Beginning	10,688.33	14,459.58
Unencumbered Cash, Ending	\$ 14,459.58	\$ 11,862.83

**WOODSON COUNTY, KANSAS**  
**COUNTY CLERK'S TECHNOLOGY FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 967.50	\$ 1,046.50
Total Receipts	967.50	1,046.50
Expenditures		
General Government		
Contractual Services	1,775.00	-
Capital Outlay	-	-
Total Expenditures	1,775.00	-
Receipts Over(Under) Expenditures	(807.50)	1,046.50
Unencumbered Cash, Beginning	1,556.90	749.40
Unencumbered Cash, Ending	\$ 749.40	\$ 1,795.90

**WOODSON COUNTY, KANSAS**  
**SHERIFF'S SPECIAL DONATIONS FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Donations	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	3,471.45	3,471.45
Unencumbered Cash, Ending	\$ 3,471.45	\$ 3,471.45



**WOODSON COUNTY, KANSAS**  
**JUVENILE INTAKE GRANT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,566.78	1,566.78
Unencumbered Cash, Ending	\$ 1,566.78	\$ 1,566.78

**WOODSON COUNTY, KANSAS**  
**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	3,032.86	3,032.86
Unencumbered Cash, Ending	\$ 3,032.86	\$ 3,032.86

**WOODSON COUNTY, KANSAS**  
**FEMA GRANT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	3,953.71	3,953.71
Unencumbered Cash, Ending	\$ 3,953.71	\$ 3,953.71

**WOODSON COUNTY, KANSAS**  
**LEPP GRANT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 150.00	\$ 250.00
Total Receipts	150.00	250.00
Expenditures		
Health		
Contractual Services	150.00	-
Total Expenditures	150.00	-
Receipts Over(Under) Expenditures	-	250.00
Unencumbered Cash, Beginning	200.00	200.00
Unencumbered Cash, Ending	\$ 200.00	\$ 450.00

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

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 417,515.74	\$ 445,634.82
Other Receipts		
Miscellaneous	36,987.07	4,064.20
Total Receipts	454,502.81	449,699.02
Expenditures		
General Government		
Personal Services	404,727.44	367,086.60
Contractual Services	50,623.50	39,681.47
Total Expenditures	455,350.94	406,768.07
Receipts Over(Under) Expenditures	(848.13)	42,930.95
Unencumbered Cash, Beginning	-	(848.13)
Unencumbered Cash, Ending	\$ (848.13)	\$ 42,082.82

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

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ 307,056.20	\$ 368,356.15
Other Receipts		
Miscellaneous	58,671.69	1,351.50
Total Receipts	<u>365,727.89</u>	<u>369,707.65</u>
Expenditures		
General Government		
Personal Services	255,850.75	252,769.17
Contractual Services	64,729.43	92,045.44
Total Expenditures	<u>320,580.18</u>	<u>344,814.61</u>
Receipts Over(Under) Expenditures	45,147.71	24,893.04
Unencumbered Cash, Beginning	-	45,147.71
Unencumbered Cash, Ending	<u>\$ 45,147.71</u>	<u>\$ 70,040.75</u>

**WOODSON COUNTY, KANSAS**  
**OTHER GRANTS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Reimbursed Expense	\$ -	\$ 918.33
Total Receipts	-	918.33
Expenditures		
General Government		
Capital Outlay	1,824.99	-
Total Expenditures	1,824.99	-
Receipts Over(Under) Expenditures	(1,824.99)	918.33
Unencumbered Cash, Beginning	1,918.75	93.76
Unencumbered Cash, Ending	\$ 93.76	\$ 1,012.09

**WOODSON COUNTY, KANSAS**  
**AGENCY FUNDS**  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Neosho Falls City - General	\$ -	\$ 14,293.43	\$ 13,661.95	\$ 631.48
Toronto City - Bond and Interest	-	21,611.24	20,722.67	888.57
Toronto City - General	-	36,288.26	34,838.39	1,449.87
Toronto City - Library	-	2,836.43	2,718.45	117.98
Toronto City - Special Liability	-	2,836.42	2,718.46	117.96
Yates Center City - General	-	336,436.50	325,171.49	11,265.01
Yates Center City - Library	-	62,983.41	60,943.17	2,040.24
Yates Center City - Recreation	-	24,728.14	23,933.83	794.31
Yates Center City - Special Law Enforcement	-	14,599.47	14,125.23	474.24
Yates Center City - Multi-Year Capital Improve	-	512.64	512.64	-
Piqua City Lighting - General	46.77	1,672.31	1,663.97	55.11
Subtotal Cities	46.77	518,798.25	501,010.25	17,834.77
Townships:				
Liberty Township - General	18.05	2,482.96	2,473.79	27.22
Neosho Falls Township	-	7.03	7.03	-
North Township - General	3.30	691.85	689.47	5.68
Perry Township - General	4.83	667.60	668.84	3.59
Toronto Township - Fire	-	11,428.00	11,274.29	153.71
Toronto Township - Building	-	11,428.72	11,274.89	153.83
Subtotal Townships	26.18	26,706.16	26,388.31	344.03
Schools:				
USD No. 245 - General	-	38,168.36	38,168.36	-
USD No. 245 - Capital Outlay	36.97	4,834.85	4,835.46	36.36
USD No. 245 - Supplemental General	251.99	30,025.76	30,053.79	223.96
USD No. 258 - General	-	15,915.46	15,915.46	-
USD No. 258 - Bond and Interest	368.40	5,666.56	5,655.93	379.03
USD No. 258 - Capital Outlay	184.02	5,183.93	5,118.18	249.77
USD No. 258 - Recreation Commission	49.61	1,606.52	1,578.15	77.98
USD No. 258 - Supplemental General	199.54	12,179.13	11,893.07	485.60
USD No. 366 - General	-	950,542.23	950,542.23	-
USD No. 366 - Capital Outlay	1,249.80	190,703.77	186,439.03	5,514.54
USD No. 366 - Supplemental General	18,105.67	794,294.49	798,954.38	13,445.78
USD No. 386 - Recreation Commission	-	439.64	439.64	-
USD No. 386 - Capital Outlay	-	3,099.41	3,099.41	-
USD No. 386 - General	-	15,697.69	15,697.69	-
USD No. 386 - Supplemental General	-	10,980.34	10,980.34	-
USD No. 387 - General	-	3,697.28	3,697.28	-
USD No. 387 - Capital Outlay	-	404.25	404.25	-
USD No. 387 - Supplemental General	-	1,946.70	1,946.70	-
USD No. 389 - General	-	50,724.19	50,724.19	-
USD No. 389 - Bond and Interest	755.08	11,530.06	11,702.02	583.12
USD No. 389 - Capital Outlay	366.03	20,710.45	20,650.74	425.74
USD No. 389 - Recreation Commission	197.24	8,230.20	8,259.35	168.09
USD No. 389 - Supplemental General	1,399.23	53,338.24	53,707.22	1,030.25
USD No. 484 - General	-	1,544.12	1,544.12	-
USD No. 484 - Bond and Interest	2.09	304.10	304.41	1.78
USD No. 484 - Capital Outlay	0.75	293.80	292.24	2.31
USD No. 484 - Supplemental General	7.70	1,588.73	1,590.68	5.75
USD No. 484 - Recreation	0.50	109.80	109.80	0.50
Subtotal Schools	23,174.62	2,233,760.06	2,234,304.12	22,630.56



**WOODSON COUNTY, KANSAS**  
**AGENCY FUNDS**  
 Schedule of Receipts, Disbursements and Balances  
 Regulatory Basis  
 For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Cemeteries:</b>				
Askren Cemetery - General	\$ 8.23	\$ 3,498.83	\$ 3,487.47	\$ 19.59
Belmont Cemetery - General	9.54	1,506.43	1,506.36	9.61
Big Sandy Cemetery - General	18.65	3,975.58	3,960.17	34.06
Buffalo Cemetery - General	14.65	2,089.03	2,091.71	11.97
Carlisle Cemetery - General	24.24	1,404.82	1,412.90	16.16
Central Owl Creek Cemetery - General	50.06	2,995.73	2,983.59	62.20
Kalida Cemetery - General	38.34	6,729.05	6,622.54	144.85
Liberty Cemetery - General	12.55	3,715.30	3,663.21	64.64
Neosho Falls - Cemetery	76.84	5,454.91	5,461.29	70.46
Little Sandy Cemetery - General	1.03	555.08	555.21	0.90
Pleasant Valley Cemetery - General	14.24	1,402.95	1,403.35	13.84
Toronto Cemetery - General	-	13,865.77	13,574.48	291.29
Yates Center Cemetery - General	-	27,100.18	26,276.62	823.56
Subtotal Cemeteries	<u>268.37</u>	<u>74,293.66</u>	<u>72,998.90</u>	<u>1,563.13</u>
<b>Watershed Districts:</b>				
Cherry Plum WS Dist No. 17 - General	-	23,584.14	23,098.04	486.10
Upper Verdigris WS Dist No. 24 - General	-	549.27	549.27	-
Big Creek WS Dist No. 48 - General	17.51	955.09	955.36	17.24
Cedar Creek WS Dist No. 97 - General	(105.23)	12,547.56	12,355.04	87.29
Subtotal Watershed Districts	<u>(87.72)</u>	<u>37,636.06</u>	<u>36,957.71</u>	<u>590.63</u>
<b>Woodson Co. Improvement District No. 2:</b>				
Woodson Co. Improvement District No. 2	-	2,988.00	2,988.00	-
Subtotal Woodson Co. Improvement District No. 2	<u>-</u>	<u>2,988.00</u>	<u>2,988.00</u>	<u>-</u>
<b>Regional Library:</b>				
SEK Library General	-	47,083.29	46,402.38	680.91
SEK Library Employee Benefits	-	2,727.20	2,682.18	45.02
Subtotal Regional Library	<u>-</u>	<u>49,810.49</u>	<u>49,084.56</u>	<u>725.93</u>
<b>Total Subdivisions</b>	<u>\$ 23,428.22</u>	<u>\$ 2,943,992.68</u>	<u>\$ 2,923,731.85</u>	<u>\$ 43,689.05</u>
<b>State Funds:</b>				
State Educational Building	\$ 724.25	\$ 40,850.00	\$ 40,790.75	\$ 783.50
State Institutional Building	362.16	20,424.94	20,395.34	391.76
Total State Funds	<u>\$ 1,086.41</u>	<u>\$ 61,274.94</u>	<u>\$ 61,186.09</u>	<u>\$ 1,175.26</u>
<b>Other Agency Funds:</b>				
Motor Vehicle Licenses	\$ -	\$ 282,646.25	\$ 282,535.50	\$ 110.75
Driver License Fees	2.00	13,671.75	13,834.50	(160.75)
Commercial Vehicle Licenses	221.16	33,522.34	33,743.50	-
Game Licenses	239.50	12,009.00	12,005.00	243.50
Cereal Malt Beverage Licenses	150.00	50.00	150.00	50.00
Heritage Trust	456.00	2,093.00	2,003.00	546.00
Sales Tax	8,685.81	161,447.84	155,657.85	14,475.80
Oil & Gas Depletion Fund	66,142.33	-	-	66,142.33
Treasurer's Holding Account	-	-	-	-
Sheriff	266.55	8,201.50	8,201.50	266.55
District Court	3,329.60	146,130.65	128,390.65	21,069.60
Law Library	25,507.39	2,759.02	10,357.34	17,909.07
Total Other Agency Funds	<u>\$ 105,000.34</u>	<u>\$ 662,531.35</u>	<u>\$ 646,878.84</u>	<u>\$ 120,652.85</u>

**WOODSON COUNTY, KANSAS**  
**AGENCY FUNDS**  
 Schedule of Receipts, Disbursements and Balances  
 Regulatory Basis  
 For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Tax:				
Current Tax	\$ 4,120,782.91	\$ 6,766,938.71	\$ 6,623,036.19	\$ 4,264,685.43
Delinquent Tax	49,370.05	227,158.52	238,196.03	38,332.54
Motor Vehicle Tax	15,501.54	583,421.61	582,508.15	16,415.00
Recreational Vehicle Tax	428.30	10,249.51	10,519.51	158.30
In Lieu of Tax	-	13,190.00	13,190.00	-
Commercial Vehicle Tax	66.67	31,979.67	32,046.34	-
Total Distributable Funds:	<u>\$ 4,186,149.47</u>	<u>\$ 7,632,938.02</u>	<u>\$ 7,499,496.22</u>	<u>\$ 4,319,591.27</u>
Total Agency Funds	<u>\$ 4,315,664.44</u>	<u>\$ 11,300,736.99</u>	<u>\$ 11,131,293.00</u>	<u>\$ 4,485,108.43</u>

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

County Clerk's Abstract of Taxes Levied		\$ 6,788,682.42
Add: Supplemental Tax Roll		5,113.88
Deduct: Taxes Abated		<u>(56,952.61)</u>
Tax Roll as Adjusted		<u><u>\$ 6,736,843.69</u></u>
County Treasurer's Accounting		
Net Current Tax Collections		\$ 6,563,347.43
Uncollected:		
Personal Property	\$ 4,548.79	
Real Estate, Special Assessments, and State Assessed	<u>168,947.47</u>	
Total Uncollected		<u>173,496.26</u>
Net Tax Roll		<u><u>\$ 6,736,843.69</u></u>



County Commissioners  
Woodson County, Kansas

In planning and performing our audit of the financial statement of Woodson County, Kansas as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Woodson County's 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 Woodson County's internal control. Accordingly, we do not express an opinion on the effectiveness of Woodson County's 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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in Woodson County's 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

[www.jgppa.com](http://www.jgppa.com)

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

*Jarred, Gilmore & Phillips, PA*

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
April 26, 2019