

DECATUR COUNTY, KANSAS
Oberlin, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2017

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

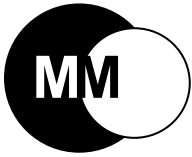
DECATUR COUNTY, KANSAS
Oberlin, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2017

TABLE OF CONTENTS

	<u>Page Number</u>
Independent Auditor's Report	1
<u>Financial Section</u>	
STATEMENT 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3
Composition of Cash	6
Notes to the Financial Statement	7
<u>Regulatory-Required Supplementary Information</u>	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	17
SCHEDULE 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General	18
Road and Bridge	20
Special Bridge	21
Good Samaritan	22
Fair Premium	23
Fair Maintenance	24
Conservation	25
Hospital Maintenance	26
County Health	27
County Health Capital Outlay	28
Mental Health	29
Mental Retardation	30
Noxious Weed	31
Noxious Weed Capital Outlay	32
Election	33
Employee Benefits	34
Senior Citizens	35
Special Alcohol and Drug Programs	36
Special Parks and Recreation	37
Museum	38
Economic Development	39
Emergency 911	40
Wireless 911	41
Rural Fire District No. 1	42
Bond and Interest	43
County Ambulance	44

TABLE OF CONTENTS - (Continued)

	<u>Page Number</u>
Schedule of Receipts and Expenditures - Actual	
Special Road Machinery	45
County Equipment Reserve	45
Special Fire Equipment	45
Ambulance Special Equipment	45
Special Vehicle	46
Register of Deeds Technology	46
County Treasurer Technology	46
County Clerk Technology	46
Attorney's Training	47
Bad Check Trust Fund	47
Jail Equipment Reserve	47
Ambulance Memorial	47
Rural Fire District Memorial	48
Summer Recreation Memorial	48
Good Samaritan Memorial	48
Special Law Enforcement Trust	48
Sheriff VIN	49
Oil & Gas Depletion	49
Economic Development Micro Loan	49
History Books	49
 Schedule of Receipts and Expenditures – Related Municipal Entity	
Decatur County Fair Board	
General	50
Premiums	50
Entertainment	50
 SCHEDULE 3	
Summary of Receipts and Disbursements - Agency Funds	51



Mapes & Miller LLP

Certified Public Accountants

418 E. Holme, Norton, KS 67654-1412
Phone: 785-877-5833 Email: mmcpas@ruraltel.net

Members of the American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Decatur County, Kansas
Oberlin, Kansas 67749

We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Decatur, Oberlin, Kansas, a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2017, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and the 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 Decatur County, Kansas, as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

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

Other Matters

Supplementary Information

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

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
September 11, 2018

DECATUR COUNTY, KANSAS

STATEMENT 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash

Page 1

Regulatory Basis

For the Year Ended December 31, 2017

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General Funds							
General	\$ 136,818	22	1,606,889	1,430,176	313,553	17,780	331,333
Special Purpose Funds:							
Road and Bridge	327,191	0	1,078,685	1,287,995	117,881	525	118,406
Special Bridge	550,050	0	258,057	345,288	462,819	8,245	471,064
Good Samaritan	47,995	0	25,217	38,357	34,855	1,464	36,319
Fair Premium	0	0	7,951	7,951	0	0	0
Fair Maintenance	0	0	15,308	15,308	0	0	0
Conservation	0	0	18,884	18,884	0	0	0
Hospital Maintenance	0	0	669,802	669,802	0	0	0
County Health	32,295	0	123,625	140,838	15,082	365	15,447
County Health Capital Outlay	22,343	0	0	0	22,343	0	22,343
Mental Health	0	0	26,795	26,795	0	0	0
Mental Retardation	0	0	29,856	29,856	0	0	0
Noxious Weed	21,332	0	282,142	287,140	16,334	461	16,795
Noxious Weed Capital Outlay	66,299	0	16,490	0	82,789	0	82,789
Election	43,607	0	55,702	50,288	49,021	0	49,021
Employee Benefits	470,154	0	1,432,637	1,245,445	657,346	0	657,346
Senior Citizens	6,202	0	36,045	37,225	5,022	257	5,279
Special Alcohol and Drug Programs	10,996	0	2,351	3,594	9,753	0	9,753
Special Parks and Recreation	3,997	0	1,229	0	5,226	0	5,226
Museum	0	0	20,218	20,218	0	0	0
Economic Development	0	0	26,743	25,000	1,743	0	1,743
Emergency 911	18,056	0	152	2,962	15,246	0	15,246
Wireless 911	122,984	0	51,157	55,311	118,830	0	118,830
Rural Fire District No. 1	0	0	248,290	248,290	0	482	482
Special Road Machinery	351,418	0	0	159,278	192,140	0	192,140
County Equipment Reserve	853,205	0	170,000	629,405	393,800	16,944	410,744

(Continued)

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

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

STATEMENT 1
Page 2

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Fire Equipment	\$ 174,675	0	4,621	0	179,296	0	179,296
Special Vehicle	282	0	33,782	32,152	1,912	0	1,912
Register of Deeds Technology	15,476	0	5,347	989	19,834	0	19,834
County Treasurer Technology	3,076	0	1,338	1,348	3,066	0	3,066
County Clerk Technology	2,364	0	1,338	1,752	1,950	0	1,950
Attorney's Training	2,845	0	946	473	3,318	0	3,318
Bad Check Trust Fund	677	0	243	0	920	0	920
Jail Equipment Reserve	3,201	0	2,826	2,642	3,385	0	3,385
Ambulance Memorial	4,652	0	949	478	5,123	0	5,123
Rural Fire District Memorial	10,511	0	2,199	0	12,710	0	12,710
Summer Recreation Memorial	4,881	0	6,942	0	11,823	0	11,823
Good Samaritan Memorial	390,874	0	2,963	40,790	353,047	0	353,047
Special Law Enforcement Trust	5,172	0	1,688	6,685	175	0	175
Sheriff VIN	4,693	0	6,012	7,388	3,317	0	3,317
Oil & Gas Depletion	413,422	0	0	0	413,422	0	413,422
Bond and Interest Funds:							
Bond and Interest	51,167	0	87,759	90,140	48,786	0	48,786
Business Funds:							
County Ambulance	54,356	0	209,048	248,831	14,573	1,135	15,708
Ambulance Special Equipment	288,183	0	35,000	6,277	316,906	0	316,906
Trust Funds:							
Economic Development Micro Loan	58,334	0	214	0	58,548	0	58,548
History Books	259	0	0	0	259	0	259
Total Primary Government	4,574,042	22	6,607,440	7,215,351	3,966,153	47,658	4,013,811

(Continued)

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

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

STATEMENT 1
Page 3

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entity:							
Decatur County Fair Board:							
General	\$ 29,307	0	27,196	9,818	46,685	0	46,685
Premiums	1,694	0	8,322	10,015	1	0	1
Entertainment	<u>25,379</u>	<u>0</u>	<u>31,241</u>	<u>30,534</u>	<u>26,086</u>	<u>0</u>	<u>26,086</u>
Total Related Municipal Entity	<u>56,380</u>	<u>0</u>	<u>66,759</u>	<u>50,367</u>	<u>72,772</u>	<u>0</u>	<u>72,772</u>
Total Reporting Entity (Excluding Agency Funds)	\$ <u>4,630,422</u>	<u>22</u>	<u>6,674,199</u>	<u>7,265,718</u>	<u>4,038,925</u>	<u>47,658</u>	<u>4,086,583</u>

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

DECATUR COUNTY, KANSAS
Composition of Cash
Regulatory Basis
For the Year Ended December 31, 2017

STATEMENT 1
Page 4

Primary Government:		
Cash on hand - Treasurer	\$	625
Cash on hand - Sheriff		300
Cash on hand - Register of Deeds		50
 Farmers Bank & Trust - Oberlin, Kansas		
NOW Account		5,851,853
Checking		490
Certificates of Deposit		1,000,000
 First National Bank - Oberlin, Kansas		
NOW Accounts		118,789
 The Bank - Oberlin, Kansas		
NOW Account		1,326,875
Checking Accounts		51,996
Money Market Accounts		676,687
Savings Account		58,473
Certificates of Deposit		500,000
 Total Cash		9,586,138
 Agency Funds per Schedule 3		<u>(5,572,327)</u>
 Total Primary Government		<u>4,013,811</u>
 Related Municipal Entities:		
Decatur County Fair Board:		
The Bank - Oberlin, Kansas		
NOW Account		46,685
Checking Account		1
 Farmers Bank & Trust - Oberlin, Kansas		
NOW Account		<u>26,086</u>
 Total Related Municipal Entities		<u>72,772</u>
 Total Reporting Entity per Statement 1, Page 3	\$	<u>4,086,583</u>

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

DECATUR COUNTY, KANSAS

Notes to the Financial Statement

December 31, 2017

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Decatur County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Decatur County (the municipality) and one related municipal entity. The following entity was established to benefit the county and/or its constituents:

Decatur County Fair Board The Decatur County Fair Board is organized and operated under K.S.A. 2-132 to operate a county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities. A nine-member board is appointed by the County Commission to oversee operations. The County annually levies taxes for the board to be used for the maintenance of the fairgrounds and buildings and for the payment of award premiums to fair exhibitors and contestants.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2017:

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

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

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

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

Trust fund – funds used to report assets held in trust for 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.)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues 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 regularly 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.

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 mandatory, the statutes provide for the following sequence and timetable in adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of final budget on or before August 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. The budget was not amended in this manner during the year ended December 31, 2017.

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

All legal annual operating budgets are prepared using the 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 projects funds, trust funds, and the following funds:

Special Purpose Funds:

Special Bridge	Bad Check Trust
Mental Health	History Books
Mental Retardation	Jail Equipment Reserve
Special Road Machinery	Ambulance Memorial
County Equipment Reserve	Rural Fire District Memorial
Special Fire Equipment	Summer Recreation Memorial
Special Vehicle	Good Samaritan Memorial
Register of Deeds Technology	Special Law Enforcement Trust
County Treasurer Technology	Sheriff VIN
County Clerk Technology	Oil & Gas Depletion Trust
Attorney's Training	

Business Fund:

Ambulance Special Equipment

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**

K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. It appears that the expenditures for the County Health fund has exceeded the published budget amounts. This appears to be a violation of K.S.A. 79-2935

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 or branch bank in the county in which the municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on the 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, except during designated "peak periods" when required coverage is 50%. The County has not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2017.

At December 31, 2017, the County's carrying amount of deposits was \$9,585,163 and the bank balance was \$10,209,455. The bank balance was held by three banks resulting in a concentration of credit risk.

Of the bank balance, \$663,451 was covered by federal depository insurance and \$9,546,004 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2017, the Fair Board's carrying amount of deposits was \$72,772 and the bank balance was \$72,772. The bank balance was held by two banks resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

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

4. **Defined Benefit Pension Plan**

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from Decatur County, Kansas, were \$120,480 for the year ended December 31, 2017.

Net Pension Liability

At December 31, 2017, the county's proportionate share of the collective net pension liability reported by KPERS was \$1,118,599. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The county's proportion of the net pension liability was based on the ratio of the county's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statement.

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 or can be obtained as described above.

5. **Other Long-Term Obligations from Operations**

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the County 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 this financial statement.

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.

Vacation Pay

Each full time employee of Decatur County, Kansas, is entitled to one vacation day for each month worked. Full-time county employees may receive credit for an additional four hours of vacation leave for every six consecutive pay periods in which no sick leave is used. No more than twelve vacation days may be carried over from one calendar year to the next. Upon termination an employee will be compensated for all unused vacation days.

Sick Leave

The County's policy regarding sick leave is to allow full time employees to accumulate one day per month. No more than thirty sick leave days may be carried over from one calendar year to the next. Unused sick leave is not paid upon termination of the employee and therefore, the cost of accumulated sick leave has not been accrued by the County as of December 31, 2017.

Comp and Flex Time

All overtime worked, except that performed by elected officials and their deputies, department heads and the sheriff's department is compensated by paid time off (comp-time) on a basis of one and one half hours for each hour of overtime. Road and Bridge employees, except clerical, may be paid for five hours of overtime each week at the discretion of the County Commissioners. Comp-time may not accumulate to more than eighty hours. Any accumulation beyond the eighty hours maximum is paid at one and one half times the employee's regular rate of pay. Flex-time is generated when an employee requests to work outside of regular working hours so that time may be taken off for a particular purpose in the future. No more than twenty hours of flex-time may be accumulated and must be taken within sixty days after the date that it was earned.

6. **Special Items**

Revolving Loan Fund. Decatur County was awarded a \$100,000 Community Development Block Grant from the Kansas Department of Commerce and Housing in 2001 for the purpose of establishing a Micro-loan Revolving Loan Fund to provide loans to businesses in Decatur County for which the loan proceeds would result in the creation and/or retention of jobs. The balance of the outstanding loans from this fund as of December 31, 2017 was \$21,481.

7. **Interfund Transactions**

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Equipment Reserve	Summer Recreation Memorial	K.S.A. 19-119	\$ 6,582
General	Equipment Reserve	K.S.A. 19-119	140,000
Election	Equipment Reserve	K.S.A. 19-119	30,000
Special Vehicle	General	K.S.A. 8-145	282
Road and Bridge	Special Bridge	K.S.A. 68-141g	90,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	16,490
County Ambulance	Ambulance Special Equipment	K.S.A. 12-110d	35,000
Rural Fire Department	Special Fire Equipment	K.S.A. 19-3623e	4,621

8. **Risk Management**

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

The County pays annual premiums to Kansas Workers Risk Cooperative for Counties for workers compensation insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative for Counties will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas Workers Risk Cooperatives for Counties.

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

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

The County continues to carry commercial insurance for all other risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

9. **Claims and Judgments**

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

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

10. **Liability for Landfill Closure and Post Closure Costs**

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

The estimate of closure and post-closure care liability at year-end would be \$338,174. This liability is based on the use of 44.55 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$420,914 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2017. The County expects the landfill to continue to operate for approximately 56 years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post closure care cost.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

11. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

12. Long-term Debt - (Continued)

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2009 - Senior Center	4.80%	03/10/09	300,000	11/01/18	<u>78,004</u>	<u>0</u>	<u>38,088</u>	<u>39,916</u>	<u>3,744</u>
Revenue Bond:									
Series 2008 - Hospital Revenue Bond	4.13%	02/22/08	650,000	02/22/28	<u>450,749</u>	<u>0</u>	<u>29,715</u>	<u>421,034</u>	<u>18,593</u>
Lease Purchase:									
Caterpillar Financial-Graders	2.60%	03/02/12	657,816	03/02/17	<u>138,405</u>	<u>0</u>	<u>138,405</u>	<u>0</u>	<u>3,599</u>
Total Contractual Indebtedness					<u>667,158</u>	<u>0</u>	<u>206,208</u>	<u>460,950</u>	<u>25,936</u>

12. **Long-term Debt - (Continued)**

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023-2027</u>	<u>2028-2032</u>	<u>Total</u>
PRINCIPAL								
General Obligation Bonds:								
Series 2009 - Senior Center	<u>\$ 39,916</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,916</u>
Revenue Bond:								
Series 2008 - Hospital Revenue Bond	<u>30,991</u>	<u>32,270</u>	<u>33,601</u>	<u>34,950</u>	<u>36,429</u>	<u>205,940</u>	<u>46,853</u>	<u>421,034</u>
Lease Purchase:								
Caterpillar Financial-Graders	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PRINCIPAL	<u>70,907</u>	<u>32,270</u>	<u>33,601</u>	<u>34,950</u>	<u>36,429</u>	<u>205,940</u>	<u>46,853</u>	<u>460,950</u>
INTEREST								
General Obligation Bonds:								
Series 2009 - Senior Center	<u>\$ 1,916</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,916</u>
Revenue Bond:								
Series 2008 - Hospital Revenue Bond	<u>17,368</u>	<u>16,089</u>	<u>14,758</u>	<u>13,409</u>	<u>11,930</u>	<u>35,855</u>	<u>1,933</u>	<u>111,342</u>
Lease Purchase:								
Caterpillar Financial-Graders	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTEREST	<u>19,284</u>	<u>16,089</u>	<u>14,758</u>	<u>13,409</u>	<u>11,930</u>	<u>35,855</u>	<u>1,933</u>	<u>113,258</u>
TOTAL PRINCIPAL AND INTEREST	<u>\$ 90,191</u>	<u>48,359</u>	<u>48,359</u>	<u>48,359</u>	<u>48,359</u>	<u>241,795</u>	<u>48,786</u>	<u>574,208</u>

DECATUR COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2017

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

SCHEDULE 1

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 1,537,019	1,120	1,538,139	1,430,176	(107,963)
Special Purpose Funds:					
Road and Bridge	1,195,000	251,258	1,446,258	1,287,995	(158,263)
Special Bridge	395,000	10,014	405,014	345,288	*
Good Samaritan	45,000	0	45,000	38,357	(6,643)
Fair Premium	8,000	0	8,000	7,951	(49)
Fair Maintenance	15,500	0	15,500	15,308	(192)
Conservation	19,000	0	19,000	18,884	(116)
Hospital Maintenance	680,000	0	680,000	669,802	(10,198)
County Health	132,840	4,823	137,663	140,838	3,175
County Health Capital Outlay	22,343	0	22,343	0	(22,343)
Mental Health	27,000	0	27,000	26,795	*
Mental Retardation	30,105	0	30,105	29,856	*
Noxious Weed	228,000	59,140	287,140	287,140	0
Noxious Weed Capital Outlay	61,299	0	61,299	0	(61,299)
Election	76,000	0	76,000	50,288	(25,712)
Employee Benefits	1,253,000	242,941	1,495,941	1,245,445	(250,496)
Senior Citizens	40,000	0	40,000	37,225	(2,775)
Special Alcohol and Drug Programs	15,000	0	15,000	3,594	(11,406)
Special Parks & Recreation	5,200	0	5,200	0	(5,200)
Museum	20,500	0	20,500	20,218	(282)
Economic Development	25,000	0	25,000	25,000	0
Emergency 911	22,500	0	22,500	2,962	(19,538)
Wireless 911	118,500	0	118,500	55,311	(63,189)
Rural Fire District No. 1	261,395	0	261,395	248,290	(13,105)
Bond & Interest Funds:					
Bond and Interest	90,140	0	90,140	90,140	0
Business Funds:					
County Ambulance	264,970	0	264,970	248,831	(16,139)

* Exempt from the Budget Law

DECATUR COUNTY, KANSAS
GENERAL FUND

SCHEDULE 2

Page 1

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

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 1,029,274	1,038,357	(9,083)
Delinquent	8,857	10,000	(1,143)
Motor Vehicle	45,387	45,673	(286)
Recreational Vehicle	1,724	1,282	442
Tax Foreclosure	211	500	(289)
16/20M Tax	16,512	12,829	3,683
Commercial Vehicle	3,671	2,883	788
Watercraft	0	491	(491)
County-Wide Sales Tax	194,513	210,000	(15,487)
Intergovernmental			
Local Alcoholic Liquor	1,229	1,200	29
Mineral Production	0	16,000	(16,000)
District Coroner	214	200	14
Licenses, Fees and Permits			
Mortgage Registrations	16,314	45,000	(28,686)
County Official Fees	31,738	17,000	14,738
Court Fees and Restitution	4,572	4,000	572
Antique Fees	1,885	1,600	285
Copy/Fax Fees	4,295	6,000	(1,705)
Summer Recreation Fees	4,138	4,000	138
Other Licenses, Fees and Permits	2,852	2,500	352
Charges for Services			
Landfill	29,773	33,000	(3,227)
Jail Care	990	0	990
Dispatch	73,494	64,000	9,494
Public Transportation Grant	26,736	19,000	7,736
Interest on Idle Funds	44,648	6,000	38,648
Interest on Tax Collections	18,591	13,000	5,591
Donations - Public Transportation	3,518	2,500	1,018
Donations - Summer Recreation	0	0	0
FEMA Aid	4,035	0	4,035
Miscellaneous	29,648	0	29,648
Reimbursed Expense	7,788	0	7,788
Transfer from Equipment Reserve	0	0	0
Transfer from Special Vehicle	282	0	282
	<u>1,606,889</u>	<u>1,557,015</u>	<u>49,874</u>
Total Receipts	\$ 1,606,889	1,557,015	49,874

DECATUR COUNTY, KANSAS
GENERAL FUND

SCHEDULE 2
Page 2

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

(Continued)	Actual	Budget	Variance Over (Under)
Expenditures:			
County Commissioners	\$ 66,313	67,300	(987)
County Clerk	109,370	108,600	770
County Treasurer	89,936	92,300	(2,364)
County Attorney	79,750	76,800	2,950
Register of Deeds	78,986	81,900	(2,914)
Sheriff	197,306	179,900	17,406
Unified Court	19,472	22,000	(2,528)
Court Attorney Fees	16,047	17,000	(953)
Courthouse General	182,326	182,100	226
Appraiser	93,210	108,399	(15,189)
Coroner	1,554	1,000	554
Emergency Preparedness	8,592	13,800	(5,208)
Dispatch	138,289	155,740	(17,451)
Public Transportation	33,432	41,040	(7,608)
Landfill	70,961	80,000	(9,039)
County Jail	34,669	40,000	(5,331)
Recycling	20,237	50,640	(30,403)
Summer Recreation	7,519	12,500	(4,981)
Special County General	18,477	25,000	(6,523)
ROZ Program	23,730	26,000	(2,270)
Other	0	15,000	(15,000)
Transfer to Equipment Reserve	140,000	140,000	0
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	<u>0</u>	<u>1,120</u>	<u>(1,120)</u>
 Total Expenditures	 <u>1,430,176</u>	 <u>1,538,139</u>	 <u>(107,963)</u>
 Receipts Over (Under) Expenditures	 176,713		
Unencumbered Cash, Beginning	136,818		
Prior Year Cancelled Encumbrances	<u>22</u>		
 Unencumbered Cash, Ending	 \$ <u>313,553</u>		

DECATUR COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 3

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 272,772	274,966	(2,194)
Delinquent	4,591	5,000	(409)
Motor Vehicle	34,942	35,383	(441)
Recreational Vehicle	1,334	994	340
16/20M Tax	6,891	9,938	(3,047)
Commercial Vehicle	2,660	2,232	428
Watercraft	0	380	(380)
Intergovernmental			
State of Kansas	260,314	235,000	25,314
Miscellaneous	3,731	0	3,731
FEMA Aid	4,086	0	4,086
Reimbursed Expense	487,364	440,000	47,364
Total Receipts	<u>1,078,685</u>	<u>1,003,893</u>	<u>74,792</u>
Expenditures:			
Personal Services	482,705	520,000	(37,295)
Contractual Services	257,936	125,000	132,936
Commodities	446,103	400,000	46,103
Capital Outlay	8,163	150,000	(141,837)
Miscellaneous	3,088	0	3,088
Transfer to Special Road Machinery	0	0	0
Transfer to Special Bridge	90,000	0	90,000
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	251,258	(251,258)
Total Expenditures	<u>1,287,995</u>	<u>1,446,258</u>	<u>(158,263)</u>
Receipts Over (Under) Expenditures	(209,310)		
Unencumbered Cash, Beginning	<u>327,191</u>		
Unencumbered Cash, Ending	\$ <u>117,881</u>		

DECATUR COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 4

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 98,951	99,774	(823)
Delinquent	922	900	22
Motor Vehicle	6,065	6,134	(69)
Recreational Vehicle	231	172	59
16/20M Tax	1,406	1,723	(317)
Commercial Vehicle	468	387	81
Watercraft	0	66	(66)
Reimbursed Expense	60,014	50,000	10,014
Transfer from Road and Bridge	90,000	0	90,000
Total Receipts	<u>258,057</u>	<u>159,156</u>	<u>98,901</u>
Expenditures:			
Contractual Services	319,008	137,500	181,508
Commodities	26,280	107,500	(81,220)
Capital Outlay	0	150,000	(150,000)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	10,014	(10,014)
Total Expenditures	<u>345,288</u>	<u>405,014</u>	<u>(59,726)</u>
Receipts Over (Under) Expenditures	(87,231)		
Unencumbered Cash, Beginning	<u>550,050</u>		
Unencumbered Cash, Ending	\$ <u>462,819</u>		

* Exempt from Budget Law per K.S.A. 68-1135

DECATUR COUNTY, KANSAS
GOOD SAMARITAN FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 5

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 23,003	23,201	(198)
Delinquent	271	300	(29)
Motor Vehicle	1,108	1,104	4
Recreational Vehicle	42	31	11
16/20M Tax	695	310	385
Commercial Vehicle	98	70	28
Watercraft	0	12	(12)
Total Receipts	<u>25,217</u>	<u>25,028</u>	<u>189</u>
Expenditures:			
Contractual	330	20,000	(19,670)
Maintenance	1,464	0	1,464
Capital Outlay	<u>36,563</u>	<u>25,000</u>	<u>11,563</u>
Total Expenditures	<u>38,357</u>	<u>45,000</u>	<u>(6,643)</u>
Receipts Over (Under) Expenditures	(13,140)		
Unencumbered Cash, Beginning	<u>47,995</u>		
Unencumbered Cash, Ending	\$ <u><u>34,855</u></u>		

DECATUR COUNTY, KANSAS
FAIR PREMIUM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 6

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem	\$ 7,223	7,296	(73)
Delinquent	72	50	22
Motor Vehicle	468	473	(5)
Recreational Vehicle	18	13	5
16/20M Tax	133	133	0
Commercial Vehicle	37	30	7
Watercraft	0	5	(5)
Total Receipts	<u>7,951</u>	<u>8,000</u>	<u>(49)</u>
Expenditures:			
Appropriations	<u>7,951</u>	<u>8,000</u>	<u>(49)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

DECATUR COUNTY, KANSAS
FAIR MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 7

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 13,903	14,006	(103)
Delinquent	146	150	(4)
Motor Vehicle	908	918	(10)
Recreational Vehicle	35	26	9
16/20M Tax	245	258	(13)
Commercial Vehicle	71	58	13
Watercraft	<u>0</u>	<u>10</u>	<u>(10)</u>
Total Receipts	<u>15,308</u>	<u>15,426</u>	<u>(118)</u>
Expenditures:			
Appropriations	<u>15,308</u>	<u>15,500</u>	<u>(192)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><u>0</u></u>		

DECATUR COUNTY, KANSAS
CONSERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 8

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 17,168	17,290	(122)
Delinquent	179	150	29
Motor Vehicle	1,117	1,128	(11)
Recreational Vehicle	43	32	11
16/20M Tax	290	317	(27)
Commercial Vehicle	87	71	16
Watercraft	<u>0</u>	<u>12</u>	<u>(12)</u>
Total Receipts	<u>18,884</u>	<u>19,000</u>	<u>(116)</u>
Expenditures:			
Appropriations	<u>18,884</u>	<u>19,000</u>	<u>(116)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><u>0</u></u>		

DECATUR COUNTY, KANSAS
HOSPITAL MAINTENANCE
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 9

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 642,923	648,455	(5,532)
Delinquent	3,154	2,300	854
Motor Vehicle	17,490	17,682	(192)
Recreational Vehicle	667	497	170
16/20M Tax	4,214	4,966	(752)
Commercial Vehicle	1,354	1,115	239
Watercraft	<u>0</u>	<u>190</u>	<u>(190)</u>
Total Receipts	<u>669,802</u>	<u>675,205</u>	<u>(5,403)</u>
Expenditures:			
Appropriation	<u>669,802</u>	<u>680,000</u>	<u>(10,198)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><u>0</u></u>		

DECATUR COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 10

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 59,472	59,967	(495)
Delinquent	568	450	118
Motor Vehicle	3,834	3,877	(43)
Recreational Vehicle	146	109	37
16/20M Tax	910	1,089	(179)
Commercial Vehicle	296	245	51
Watercraft	0	42	(42)
Grants	24,823	20,000	4,823
Health Care Charges	22,573	23,000	(427)
Donations	11,003	12,000	(997)
Total Receipts	<u>123,625</u>	<u>120,779</u>	<u>2,846</u>
Expenditures:			
Personal Services	70,001	73,840	(3,839)
Contractual Services	17,050	16,000	1,050
Commodities	47,854	40,000	7,854
Miscellaneous	5,758	0	5,758
Capital Outlay	175	3,000	(2,825)
Adjustment for Qualifying Budget Credit:			
Excess Grants	<u>0</u>	<u>4,823</u>	<u>(4,823)</u>
Total Expenditures	<u>140,838</u>	<u>137,663</u>	<u>3,175</u>
Receipts Over (Under) Expenditures	(17,213)		
Unencumbered Cash, Beginning	<u>32,295</u>		
Unencumbered Cash, Ending	\$ <u><u>15,082</u></u>		

DECATUR COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
 Page 11

	Actual	Budget	Variance Over (Under)
Receipts:	\$ 0	0	0
Expenditures:			
Capital Outlay	0	<u>22,343</u>	<u>(22,343)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>22,343</u>		
Unencumbered Cash, Ending	\$ <u>22,343</u>		

DECATUR COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 12

	<u>Actual</u>	<u>*Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes			
Ad Valorem Property	\$ 24,343	24,531	(188)
Delinquent	254	250	4
Motor Vehicle	1,588	1,605	(17)
Recreational Vehicle	61	45	16
16/20M Tax	425	451	(26)
Commercial Vehicle	124	101	23
Watercraft	<u>0</u>	<u>17</u>	<u>(17)</u>
Total Receipts	<u>26,795</u>	<u>27,000</u>	<u>(205)</u>
Expenditures:			
Appropriations	<u>26,795</u>	<u>27,000</u>	<u>(205)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

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

DECATUR COUNTY, KANSAS
MENTAL RETARDATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 13

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 27,113	27,347	(234)
Delinquent	287	300	(13)
Motor Vehicle	1,762	1,778	(16)
Recreational Vehicle	67	50	17
16/20M Tax	489	499	(10)
Commercial Vehicle	138	112	26
Watercraft	<u>0</u>	<u>19</u>	<u>(19)</u>
Total Receipts	<u>29,856</u>	<u>30,105</u>	<u>(249)</u>
Expenditures:			
Appropriations	<u>29,856</u>	<u>30,105</u>	<u>(249)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><u>0</u></u>		

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

DECATUR COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 14

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 113,679	114,678	(999)
Delinquent	1,031	1,000	31
Motor Vehicle	5,787	5,835	(48)
Recreational Vehicle	220	164	56
16/20M Tax	1,825	1,639	186
Commercial Vehicle	460	368	92
Watercraft	0	63	(63)
Sales	155,086	100,000	55,086
Reimbursed Expense	4,054	0	4,054
Total Receipts	<u>282,142</u>	<u>223,747</u>	<u>58,395</u>
Expenditures:			
Personal Services	74,631	78,000	(3,369)
Contractual Services	23,755	25,000	(1,245)
Commodities	171,990	115,000	56,990
Capital Outlay	274	0	274
Transfer to Noxious Weed Capital Outlay	16,490	10,000	6,490
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	59,140	(59,140)
Total Expenditures	<u>287,140</u>	<u>287,140</u>	<u>0</u>
Receipts Over (Under) Expenditures	(4,998)		
Unencumbered Cash, Beginning	<u>21,332</u>		
Unencumbered Cash, Ending	\$ <u>16,334</u>		

DECATUR COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 15

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Transfer from Noxious Weed	\$ 16,490	<u>10,000</u>	<u>6,490</u>
Expenditures:			
Capital Outlay	<u>0</u>	<u>61,299</u>	<u>(61,299)</u>
Receipts Over (Under) Expenditures	16,490		
Unencumbered Cash, Beginning	<u>66,299</u>		
Unencumbered Cash, Ending	\$ <u>82,789</u>		

DECATUR COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 16

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 50,721	51,152	(431)
Delinquent	422	500	(78)
Motor Vehicle	3,675	3,746	(71)
Recreational Vehicle	141	105	36
16/20M Tax	115	1,052	(937)
Commercial Vehicle	262	236	26
Watercraft	0	40	(40)
Filing Fees	260	500	(240)
Miscellaneous	106	0	106
Total Receipts	<u>55,702</u>	<u>57,331</u>	<u>(1,629)</u>
Expenditures:			
Personal Services	8,025	25,000	(16,975)
Contractual Services	10,171	36,000	(25,829)
Commodities	2,092	15,000	(12,908)
Transfer to Equipment Reserve	30,000	0	30,000
Total Expenditures	<u>50,288</u>	<u>76,000</u>	<u>(25,712)</u>
Receipts Over (Under) Expenditures	5,414		
Unencumbered Cash, Beginning	<u>43,607</u>		
Unencumbered Cash, Ending	\$ <u>49,021</u>		

DECATUR COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 17

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 952,048	960,101	(8,053)
Delinquent	8,925	9,000	(75)
Motor Vehicle	57,893	58,554	(661)
Recreational Vehicle	2,208	1,645	563
16/20M Tax	13,321	16,446	(3,125)
Commercial Vehicle	4,462	3,694	768
Watercraft	0	630	(630)
Miscellaneous	839	0	839
Reimbursement from Corporate Plan Employee Trust	307,294	0	307,294
Reimbursement from Employee Withholding	85,647	150,000	(64,353)
Total Receipts	<u>1,432,637</u>	<u>1,200,070</u>	<u>232,567</u>
Expenditures:			
Health Insurance	986,021	850,000	136,021
Social Security	110,157	115,000	(4,843)
KPERs	120,480	150,000	(29,520)
Cafeteria Plan Contribution	12,615	15,000	(2,385)
Life Insurance	2,243	5,000	(2,757)
Unemployment	1,093	3,000	(1,907)
Workman's Compensation	7,699	15,000	(7,301)
Miscellaneous Benefits	5,137	100,000	(94,863)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	<u>0</u>	<u>242,941</u>	<u>(242,941)</u>
Total Expenditures	<u>1,245,445</u>	<u>1,495,941</u>	<u>(250,496)</u>
Receipts Over (Under) Expenditures	187,192		
Unencumbered Cash, Beginning	<u>470,154</u>		
Unencumbered Cash, Ending	\$ <u><u>657,346</u></u>		

DECATUR COUNTY, KANSAS
SENIOR CITIZENS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 18

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 32,558	32,855	(297)
Delinquent	361	400	(39)
Motor Vehicle	2,265	2,287	(22)
Recreational Vehicle	86	64	22
16/20M Tax	598	642	(44)
Commercial Vehicle	177	144	33
Watercraft	0	25	(25)
Total Receipts	<u>36,045</u>	<u>36,417</u>	<u>(372)</u>
Expenditures:			
Oberlin Senior Center	16,832	15,000	1,832
Norcatatur Senior Center	4,000	4,000	0
Jennings Senior Center	4,888	6,000	(1,112)
Dresden Senior Center	2,500	2,500	0
Countywide Expense	4,800	3,500	1,300
Bus Expense	339	1,500	(1,161)
Oberlin Meal Site Expense	3,866	7,500	(3,634)
Total Expenditures	<u>37,225</u>	<u>40,000</u>	<u>(2,775)</u>
Receipts Over (Under) Expenditures	(1,180)		
Unencumbered Cash, Beginning	<u>6,202</u>		
Unencumbered Cash, Ending	\$ <u>5,022</u>		

DECATUR COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG PROGRAMS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 19

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	\$ 2,351	<u>2,500</u>	<u>(149)</u>
Expenditures:			
Contractual Services	1,318	10,000	(8,682)
Commodities	<u>2,276</u>	<u>5,000</u>	<u>(2,724)</u>
Total Expenditures	<u>3,594</u>	<u>15,000</u>	<u>(11,406)</u>
Receipts Over (Under) Expenditures	(1,243)		
Unencumbered Cash, Beginning	<u>10,996</u>		
Unencumbered Cash, Ending	\$ <u><u>9,753</u></u>		

DECATUR COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 20

	Actual	Budget	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	\$ 1,229	<u>1,300</u>	<u>(71)</u>
Expenditures:			
Contractual Services	0	4,000	(4,000)
Commodities	<u>0</u>	<u>1,200</u>	<u>(1,200)</u>
Total Expenditures	<u>0</u>	<u>5,200</u>	<u>(5,200)</u>
Receipts Over (Under) Expenditures	1,229		
Unencumbered Cash, Beginning	<u>3,997</u>		
Unencumbered Cash, Ending	\$ <u>5,226</u>		

DECATUR COUNTY, KANSAS
MUSEUM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 21

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 18,355	18,518	(163)
Delinquent	194	200	(6)
Motor Vehicle	1,206	1,217	(11)
Recreational Vehicle	46	34	12
16/20M Tax	323	342	(19)
Commercial Vehicle	94	77	17
Watercraft	<u>0</u>	<u>13</u>	<u>(13)</u>
Total Receipts	<u>20,218</u>	<u>20,401</u>	<u>(183)</u>
Expenditures:			
Appropriations	<u>20,218</u>	<u>20,500</u>	<u>(282)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><u>0</u></u>		

DECATUR COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 22

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 24,735	22,895	1,840
Delinquent	216	200	16
Motor Vehicle	1,291	1,304	(13)
Recreational Vehicle	49	37	12
16/20M Tax	351	366	(15)
Commercial Vehicle	101	82	19
Watercraft	<u>0</u>	<u>14</u>	<u>(14)</u>
Total Receipts	<u>26,743</u>	<u>24,898</u>	<u>1,845</u>
Expenditures:			
Appropriations	19,943	20,000	(57)
Economic Development	0	1,000	(1,000)
NWKS Planning & Development Commission Dues	<u>5,057</u>	<u>4,000</u>	<u>1,057</u>
Total Expenditures	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	1,743		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><u>1,743</u></u>		

DECATUR COUNTY, KANSAS
EMERGENCY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 23

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
911 Tax	\$ 152	<u>100</u>	<u>52</u>
Expenditures:			
Equipment and Expenses	<u>2,962</u>	<u>22,500</u>	<u>(19,538)</u>
Receipts Over (Under) Expenditures	(2,810)		
Unencumbered Cash, Beginning	<u>18,056</u>		
Unencumbered Cash, Ending	\$ <u>15,246</u>		

DECATUR COUNTY, KANSAS
WIRELESS 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 24

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
911 Tax	\$ 50,000	0	50,000
Grant Proceeds	0	50,000	(50,000)
Interest on Idle Funds	<u>1,157</u>	<u>50</u>	<u>1,107</u>
Total Receipts	<u>51,157</u>	<u>50,050</u>	<u>1,107</u>
Expenditures:			
Contractual Services	8,183	45,500	(37,317)
Commodities	0	15,000	(15,000)
Capital Outlay	<u>47,128</u>	<u>58,000</u>	<u>(10,872)</u>
Total Expenditures	<u>55,311</u>	<u>118,500</u>	<u>(63,189)</u>
Receipts Over (Under) Expenditures	(4,154)		
Unencumbered Cash, Beginning	<u>122,984</u>		
Unencumbered Cash, Ending	\$ <u><u>118,830</u></u>		

DECATUR COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 25

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 212,091	233,399	(21,308)
Delinquent	543	1,000	(457)
Motor Vehicle	6,206	7,244	(1,038)
Recreational Vehicle	243	226	17
16/20M Tax	2,982	3,727	(745)
Commercial Vehicle	700	530	170
Watercraft	0	92	(92)
Miscellaneous	3,374	0	3,374
Intergovernmental			
Norton County	22,151	15,000	7,151
Total Receipts	<u>248,290</u>	<u>261,218</u>	<u>(12,928)</u>
Expenditures:			
Personal Services	23,620	19,395	4,225
Contractual Services	20,350	20,000	350
Commodities	26,270	24,000	2,270
Capital Outlay	173,429	98,000	75,429
Transfer to Fire Equipment	4,621	100,000	(95,379)
Total Expenditures	<u>248,290</u>	<u>261,395</u>	<u>(13,105)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

DECATUR COUNTY, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 26

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 38,962	39,050	(88)
Delinquent	77	0	77
Motor Vehicle	301	308	(7)
Recreational Vehicle	12	9	3
16/20M Tax	0	86	(86)
Commercial Vehicle	21	19	2
Watercraft	0	3	(3)
Health Systems Board	48,308	48,308	0
Miscellaneous	<u>78</u>	<u>0</u>	<u>78</u>
Total Receipts	<u>87,759</u>	<u>87,783</u>	<u>(24)</u>
Expenditures:			
Principal	67,803	67,803	0
Interest	<u>22,337</u>	<u>22,337</u>	<u>0</u>
Total Expenditures	<u>90,140</u>	<u>90,140</u>	<u>0</u>
Receipts Over (Under) Expenditures	(2,381)		
Unencumbered Cash, Beginning	<u>51,167</u>		
Unencumbered Cash, Ending	\$ <u><u>48,786</u></u>		

DECATUR COUNTY, KANSAS
COUNTY AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 27

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	\$ 120,182	121,213	(1,031)
Delinquent	949	599	350
Motor Vehicle	7,821	7,944	(123)
Recreational Vehicle	299	223	76
16/20M Tax	938	1,022	(84)
Commercial Vehicle	578	501	77
Watercraft	0	85	(85)
Charges for Services	77,757	80,000	(2,243)
FEMA Aid	449	0	449
Miscellaneous	75	0	75
Total Receipts	<u>209,048</u>	<u>211,587</u>	<u>(2,539)</u>
Expenditures:			
Personal Services	150,257	115,500	34,757
Contractual Services	20,880	32,470	(11,590)
Commodities	23,477	25,000	(1,523)
Capital Outlay	18,373	17,000	1,373
Miscellaneous	844	0	844
Transfer to Ambulance Special Equipment	35,000	75,000	(40,000)
Total Expenditures	<u>248,831</u>	<u>264,970</u>	<u>(16,139)</u>
Receipts Over (Under) Expenditures	(39,783)		
Unencumbered Cash, Beginning	<u>54,356</u>		
Unencumbered Cash, Ending	\$ <u><u>14,573</u></u>		

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 28

	Special Road Machinery	County Equipment Reserve	Special Fire Equipment	Ambulance Special Equipment
Receipts:				
Transfer from General	\$ 0	140,000	0	0
Transfer from Election	0	30,000	0	0
Transfer from Ambulance	0	0	0	35,000
Transfer from Rural Fire Department	0	0	4,621	0
Transfer from Road and Bridge	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>0</u>	<u>170,000</u>	<u>4,621</u>	<u>35,000</u>
Expenditures:				
Capital Outlay	159,278	622,823	0	6,277
Transfer to General	<u>0</u>	<u>6,582</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>159,278</u>	<u>629,405</u>	<u>0</u>	<u>6,277</u>
Receipts Over (Under) Expenditures	(159,278)	(459,405)	4,621	28,723
Unencumbered Cash, Beginning	<u>351,418</u>	<u>853,205</u>	<u>174,675</u>	<u>288,183</u>
Unencumbered Cash, Ending	\$ <u><u>192,140</u></u>	<u><u>393,800</u></u>	<u><u>179,296</u></u>	<u><u>316,906</u></u>

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 29

	<u>Special Vehicle</u>	<u>Register of Deeds Technology</u>	<u>County Treasurer Technology</u>	<u>County Clerk Technology</u>
Receipts:				
Fees	\$ 33,782	5,347	1,338	1,338
Expenditures:				
Personal Services	27,788	0	0	0
Contractual Services	966	0	0	0
Commodities	3,116	0	0	0
Capital Outlay	0	989	1,348	1,752
Transfer to General	<u>282</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>32,152</u>	<u>989</u>	<u>1,348</u>	<u>1,752</u>
Receipts Over (Under) Expenditures	1,630	4,358	(10)	(414)
Unencumbered Cash, Beginning	<u>282</u>	<u>15,476</u>	<u>3,076</u>	<u>2,364</u>
Unencumbered Cash, Ending	\$ <u><u>1,912</u></u>	<u><u>19,834</u></u>	<u><u>3,066</u></u>	<u><u>1,950</u></u>

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 30

	<u>Attorney's Training</u>	<u>Bad Check Trust Fund</u>	<u>Jail Equipment Reserve</u>	<u>Ambulance Memorial</u>
Receipts:				
Fees	\$ 946	243	0	0
Jail Phone and Card Commissions	0	0	2,826	0
Donations	<u>0</u>	<u>0</u>	<u>0</u>	<u>949</u>
 Total Receipts	 <u>946</u>	 <u>243</u>	 <u>2,826</u>	 <u>949</u>
Expenditures:				
Commodities	0	0	1,105	0
Contractual	473	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>1,537</u>	<u>478</u>
 Total Expenditures	 <u>473</u>	 <u>0</u>	 <u>2,642</u>	 <u>478</u>
Receipts Over (Under) Expenditures	473	243	184	471
Unencumbered Cash, Beginning	<u>2,845</u>	<u>677</u>	<u>3,201</u>	<u>4,652</u>
Unencumbered Cash, Ending	\$ <u>3,318</u>	<u>920</u>	<u>3,385</u>	<u>5,123</u>

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 31

	Rural Fire District Memorial	Summer Recreation Memorial	Good Samaritan Memorial	Special Law Enforcement Trust
Receipts:				
Donations	\$ 2,199	360	324	488
Interest on Idle Funds	0	0	2,639	1,200
Transfer from General	<u>0</u>	<u>6,582</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>2,199</u>	<u>6,942</u>	<u>2,963</u>	<u>1,688</u>
Expenditures:				
Contractual	0	0	40,790	571
Commodities	0	0	0	378
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,736</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>40,790</u>	<u>6,685</u>
Receipts Over (Under) Expenditures	2,199	6,942	(37,827)	(4,997)
Unencumbered Cash, Beginning	<u>10,511</u>	<u>4,881</u>	<u>390,874</u>	<u>5,172</u>
Unencumbered Cash, Ending	\$ <u>12,710</u>	<u>11,823</u>	<u>353,047</u>	<u>175</u>

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 32

	Sheriff VIN	Oil & Gas Depletion	Economic Development Micro Loan	History Books
Receipts:				
Loan Payments Received	\$ 0	0	0	0
Book Sales	0	0	0	0
Inspection Fees	6,012	0	0	0
Interest on Idle Funds	<u>0</u>	<u>0</u>	<u>214</u>	<u>0</u>
Total Receipts	<u>6,012</u>	<u>0</u>	<u>214</u>	<u>0</u>
Expenditures:				
Commodities	0	0	0	0
Capital Outlay	<u>7,388</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>7,388</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	(1,376)	0	214	0
Unencumbered Cash, Beginning	<u>4,693</u>	<u>413,422</u>	<u>58,334</u>	<u>259</u>
Unencumbered Cash, Ending	\$ <u><u>3,317</u></u>	<u><u>413,422</u></u>	<u><u>58,548</u></u>	<u><u>259</u></u>

DECATUR COUNTY, KANSAS
Related Municipal Entity
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2
Page 34

	Decatur County Fair Board		
	General	Premiums	Entertainment
Receipts:			
County Tax Appropriation	\$ 15,523	8,068	0
Rentals:			
Harvest Parking	1,840	0	0
Fair Commissions	0	0	0
Other	200	0	1,180
Sponsorships	0	0	3,450
Donations	6,600	0	0
Grants	0	0	10,000
Entertainment	0	0	16,597
Reimbursed Expenses	2,941	254	0
Interest on Idle Funds	<u>92</u>	<u>0</u>	<u>14</u>
Total Receipts	<u>27,196</u>	<u>8,322</u>	<u>31,241</u>
Expenditures:			
Advertising	0	0	3,062
Awards	0	6,060	0
Capital Outlay	1,145	0	0
Donations	0	0	250
Entertainment	0	0	20,292
Insurance	0	0	2,067
Judges	0	2,834	0
Labor	1,562	0	0
Repairs and Maintenance	5,025	0	2,615
Supplies	0	1,121	1,859
Utilities	<u>2,086</u>	<u>0</u>	<u>389</u>
Total Expenditures	<u>9,818</u>	<u>10,015</u>	<u>30,534</u>
Receipts Over (Under) Expenditures	17,378	(1,693)	707
Unencumbered Cash, Beginning	<u>29,307</u>	<u>1,694</u>	<u>25,379</u>
Unencumbered Cash, Ending	\$ <u>46,685</u>	<u>1</u>	<u>26,086</u>

DECATUR COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
For the Year Ended December 31, 2017

SCHEDULE 3
Page 1

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 5,058,408	7,904,598	7,763,064	5,199,942
Advance Tax	84	1,835	1,742	177
Motor Vehicle License	1,261	425,087	425,248	1,100
Sales Tax	22,950	349,418	340,727	31,641
Motor Vehicle Tax	8,009	481,823	481,787	8,045
Recreational Vehicle Tax	75	17,077	16,682	470
Delinquent Personal Tax	550	15,668	13,173	3,045
Liquor Tax	0	4,860	4,860	0
Tax Foreclosures	0	2,397	2,397	0
Delinquent Real Estate Partial Pay	9,232	23,850	24,457	8,625
Delinquent Real Estate	12,963	77,259	68,589	21,633
Commercial Motor Vehicle Fees	4,132	51,400	50,373	5,159
Special City/County Highway	0	289,652	289,652	0
Neighborhood Revitalization	0	5,960	5,960	0
	<u>5,117,664</u>	<u>9,650,884</u>	<u>9,488,711</u>	<u>5,279,837</u>
Total Distributable Funds				
	<u>5,117,664</u>	<u>9,650,884</u>	<u>9,488,711</u>	<u>5,279,837</u>
State Funds:				
State Education Building	0	51,183	51,183	0
State Institutional Building	0	25,592	25,592	0
State Motor Vehicle	925	5,074	5,201	798
	<u>925</u>	<u>5,074</u>	<u>5,201</u>	<u>798</u>
Total State Funds				
	<u>925</u>	<u>5,074</u>	<u>5,201</u>	<u>798</u>
Subdivision Funds:				
Libraries	414	56,402	56,451	365
Groundwater Districts	0	3,552	3,552	0
Cities	0	806,024	806,024	0
Townships	166,428	806,521	781,189	191,760
School Districts	0	2,343,377	2,343,377	0
Cemeteries	0	48,598	48,598	0
	<u>166,842</u>	<u>4,064,474</u>	<u>4,039,191</u>	<u>192,125</u>
Total Subdivision Funds				
	<u>166,842</u>	<u>4,064,474</u>	<u>4,039,191</u>	<u>192,125</u>

DECATUR COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
For the Year Ended December 31, 2017

SCHEDULE 3
Page 2

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 2,752	9,238	6,317	5,673
Register of Deeds	65	56,280	56,295	50
Clerk of the District Court:				
Court Trustee	8,954	164,710	170,258	3,406
Law Library	19,989	5,648	4,724	20,913
County Treasurer:				
Corporate Plan Employee Trust	9,527	589,915	577,212	22,230
Suspense	21,666	0	0	21,666
Cash Over and Under	(323)	1,198	887	(12)
Employee Withholding	15,035	473,440	473,120	15,355
Cafeteria 125 Plan	21,899	10,740	22,353	10,286
Total County Officer Accounts	<u>99,564</u>	<u>1,311,169</u>	<u>1,311,166</u>	<u>99,567</u>
 Total Agency Funds	 \$ <u><u>5,384,995</u></u>	 <u><u>15,031,601</u></u>	 <u><u>14,844,269</u></u>	 <u><u>5,572,327</u></u>