

**BOURBON COUNTY, KANSAS**

Regulatory Basis Financial Statement  
and Independent Auditors' Report With  
Regulatory-Required Supplemental Information

For the Year Ended December 31, 2018

**BOURBON COUNTY, KANSAS  
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# Diehl Banwart Bolton

Certified Public Accountants PA

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## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Bourbon County Courthouse  
210 South National  
Fort Scott, Kansas 66701

We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of Bourbon 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 Statements**

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 to meet the financial reporting requirements of the State of Kansas. 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 Bourbon County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraphs, 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 Bourbon County, Kansas as of December 31, 2018 or changes in financial position or cash flows thereof for the year then ended.

### **Unqualified 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 for Bourbon County, Kansas as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget, Regulatory Basis; individual fund Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis; and Schedule of Receipts and Disbursements – All Agency Funds, Regulatory Basis (Schedules 1 through 3 as listed in the table of contents) are presented for analysis and although it is not a required part of the basic financial statement, the information is 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.

### **Prior Year Comparative Numbers**

The 2017 actual column presented in the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances and the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (the financial statement and Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2017 financial statement upon which we rendered an unqualified opinion dated August 20, 2018. The 2017 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.



DIEHL, BANWART, BOLTON, CPAs PA

June 10, 2019  
Fort Scott, Kansas

**BOURBON COUNTY, KANSAS**

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

Fund	Beginning		Receipts	Expenditures	Ending		Plus Encumbrances and Accounts Payable	Cash Balance December 31, 2018
	Unencumbered Cash Balance				Unencumbered Cash Balance			
General Fund	\$ 530,784.77	\$	4,396,921.90	\$ 4,134,728.00	\$	792,978.67	\$ 138,040.54	\$ 931,019.21
Special Purpose Funds								
Appraiser's	2,122.96		277,261.92	278,818.24		566.64	13,696.48	14,263.12
Appraiser Equipment Reserve	11,471.53		6,000.00	5,411.43		12,060.10	-	12,060.10
Bridge and Culvert	(4,676.89)		205,028.60	200,247.18		104.53	-	104.53
Emergency Manage Grant	(1,000.41)		15,151.00	5,700.00		8,450.59	-	8,450.59
Computer Equipment Reserve	24,746.40		7,470.00	7,230.63		24,985.77	-	24,985.77
General Equipment Reserve	15,855.63		-	-		15,855.63	-	15,855.63
Community Emergency	1,760.54		-	-		1,760.54	-	1,760.54
Capital Improvements	274,678.72		-	25,986.53		248,692.19	-	248,692.19
Attorney Equipment Reserve	11,170.87		-	-		11,170.87	-	11,170.87
Election	43,903.85		86,758.86	86,813.10		43,849.61	2,003.42	45,853.03
Election Equipment Reserve	35,050.00		28,000.00	-		63,050.00	-	63,050.00
Employee Benefit	236,886.78		2,987,609.45	2,792,184.50		432,311.73	-	432,311.73
Register of Deeds Tech	27,778.11		15,191.62	8,581.73		34,388.00	-	34,388.00
Treasurers Tech	2,638.00		3,881.00	2,812.30		3,706.70	-	3,706.70
Clerks Tech	7,502.25		3,845.50	521.78		10,825.97	-	10,825.97
Special Law Enforcement	20,729.48		22,180.00	20,909.93		21,999.55	4,554.68	26,554.23
Sunflower Foundation Grant	-		5,580.99	125.44		5,455.55	26.51	5,482.06
Mental Health	429.81		68,469.72	68,899.53		-	-	0.00
Intellectual Disabilities	272.43		53,845.82	54,118.25		-	-	-
Noxious Weed	136.36		192,541.19	191,089.42		1,588.13	373.54	1,961.67
Noxious Weed Equipment	119.09		-	-		119.09	-	119.09
Road and Bridge	22.16		2,044,351.49	2,017,970.58		26,403.07	14,689.56	41,092.63
Road and Bridge Sales Tax	111,391.83		1,154,085.43	1,158,566.08		106,911.18	1,243.06	108,154.24
Road & Bridge Improvement	55.32		-	-		55.32	-	55.32
Special Alcohol & Drug	-		3,386.11	3,386.11		-	-	-
Special Bridge	62.49		20,601.94	19,873.92		790.51	-	790.51
Special Parks and Recreation	1,030.84		-	500.00		530.84	-	530.84
Special Road Machinery	58,832.37		242,831.73	288,747.16		12,916.94	-	12,916.94

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

**BOURBON COUNTY, KANSAS**

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

Fund	Beginning Unencumbered Cash Balance		Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus		Cash Balance December 31, 2018
						Encumbrances and Accounts Payable		
Capital Project Fund								
Jail Construction	\$ -	\$ 236,045.41	\$ 82,919.34	\$ 153,126.07	\$ 3,467.80	\$ 156,593.87		
Debt Service								
Jail Bond and Interest	561,339.48	801,921.66	907,554.49	455,706.65	-	455,706.65		
Business Funds								
Sewer District #1	20,927.60	28,300.19	31,002.25	18,225.54	-	18,225.54		
Landfill	96,669.18	452,136.80	465,576.59	83,229.39	6,151.50	89,380.89		
<b>Total Reporting Entity</b>	<b>\$ 2,092,691.55</b>	<b>\$ 13,359,398.33</b>	<b>\$ 12,860,274.51</b>	<b>\$ 2,591,815.37</b>	<b>\$ 184,247.09</b>	<b>\$ 2,776,062.46</b>		

COMPOSITION OF CASH

PRIMARY GOVERNMENT

County Treasurer :	Cash on hand	\$ 1,700.00
	Cash in Bank - Checking accounts	13,196,288.34
	Cash in Bank - Certificates of Deposit	1,640,000.00
Clerk of the District	Cash in Bank - Checking account	\$ 14,837,988.34
Clerk of the District	Cash in Bank - Checking account	64,356.87
County Clerk:	Cash on Hand	12,792.28
		40.00
County Attorney:	Cash in Bank - Checking account	71,338.21
Correctional Center:	Cash in Bank - Checking accounts	84,340.47
<b>SUBTOTAL CASH</b>		<b>15,070,856.17</b>
<b>AGENCY FUNDS</b> According to Schedule 3		<b>(12,294,793.71)</b>

**TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)**

**\$ 2,776,062.46**

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

# BOURBON COUNTY, KANSAS

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

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial statement of Bourbon County, Kansas, has been prepared in accordance with the State of Kansas regulatory basis of accounting for Kansas Municipalities, and is designed to show compliance with the cash basis and budget laws of the State of Kansas. The Kansas Municipal Audit and Accounting Guide (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. Note 1 also describes how the County's accounting policies differ from U.S. generally accepted accounting policies.

### Reporting Entity

Bourbon County, Kansas (the "County") is a municipal corporation governed by an elected three-member commission. Major services provided by the County include General Government, Public Works/Highways, Public Safety/Sheriff/Court System, Sanitation, Health and Social Services, Culture and Recreation, Public Improvements, and Planning and Zoning. This regulatory financial statement presents Bourbon County (the municipality) and related municipal entities. The following are related municipal entities that could be included in the county's reporting entity because they were established to benefit the county and/or its constituents.

- Bourbon County Law Library - The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County Audit. The Law Library is housed in county offices, but is operated independent of the County's governing body. Separate financial statements are not issued for the Law Library.
- Sewer District Number 1 - The Sewer District was created to build and operate a sewage disposal system in a portion of the County. General Obligation Bonds were issued in the name of the County to pay for constructing the disposal system. The District assesses fees and pays for maintenance and the debt service on the bonds issued to build the disposal system. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.
- Southeast Kansas Regional Planning Commission (the Commission): The Commission is composed of 12 counties and is governed by a board composed of one member from each of the twelve participating counties. The County is a member of the Commission.
- Southeast Kansas SEK Juvenile Detention Center, Inc (the "Center"): The Center is composed of 11 counties and is governed by a board composed of one member from each of the eleven participating counties. The County is a member of the Commission.

The County has elected to include the Sewer District as a related municipal entity and the Bourbon County Law Library in the financial statement as an Agency Fund.

There are no other related municipal entities that should be considered for inclusion in the County's financial statement.

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

### Basis of Presentation - Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restriction, or limitations.

The following types of funds comprise the financial activities of Bourbon County, Kansas:

- 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 – 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.).
- 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 Departures 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 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 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 County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County 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), debt service 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. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)  
Budgetary Information (Continued)

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

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. As shown in Note 10, there were four budgets amended 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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds and fiduciary funds.

Spending in funds, which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body. The following funds were not required to prepare budgets:

FUND	STATUTORY AUTHORITY
Appraiser's Equipment Reserve	K.S.A. 19-119
Computer Equipment Reserve	K.S.A. 19-119
General Equipment Reserve	K.S.A. 19-119
Capital Improvements	K.S.A. 19-120
Attorney's Equipment Reserve	K.S.A. 19-119
Election Equipment Reserve	K.S.A. 19-119
Noxious Weed Equipment	K.S.A. 2-1318
Road and Bridge Improvement	K.S.A. 68-590
Special Bridge	K.S.A. 68-1135
Special Road Machinery	K.S.A. 68-141g

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

Qualifying Budget Credits

Expenditures in various funds include expenditures not subject to the budget laws of the State of Kansas, which include reimbursed expenses and grant expenditures.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Expenditures in the General Fund include expenditures in connection with grants received by the County. These are reimbursement type grants whereby grant money is received to reimburse the County for actual grant expenditures paid. These expenditures are similar to reimbursed expenses as discussed in the preceding paragraph.

Compensated Absences

All regular full-time employees are eligible for vacation benefits. Vacation time accumulates at the rate of one day per month starting on the last day of the seventh month of employment. A maximum of 15 vacation days may be accumulated. Unused vacation benefits are paid to employees when employment with the County terminates.

All regular full-time employees are also eligible for sick leave benefits. Sick time accumulates at the rate of one day per month and cannot be taken until the last day of the seventh month of employment. A maximum of 40 sick leave days may be accumulated. Unused sick time is lost when employment with the County ends.

The County determines a liability for compensated absences which meet the following criteria:

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

In accordance with this criteria, the County has determined a liability for unused sick pay and vacation pay which has been earned but not taken by County employees. The liability is recorded as a general long-term obligation of the County, inasmuch as it is anticipated that none of the liability will be paid from current financial resources.

Pension Plan

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer statewide pension plan. The County's policy is to fund all pension costs incurred; such costs to be funded are actually determined annually by the State.

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

Termination and Post Employment Benefits

No termination benefits are provided to County employees when employment with the County ends except for the accrued compensated absences as discussed in Note 1.

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 local government 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 government 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.

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 1 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 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 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.

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Kansas Statutes

This financial statement and the regulatory-required supplementary information is designed to show compliance with the cash basis and budget laws of Kansas. The County was in apparent compliance with these laws except as follows:

- There were no violations of the Cash Basis Laws, K.S.A. 10-1121. The apparent violation in the Emergency Management Grant Fund is not an actual violation due to grant money receivable at year end.

3. **CASH, INVESTMENTS AND DEPOSITS WITH FINANCIAL INSTITUTIONS**

The Statutes of the State of Kansas allow Kansas municipalities to invest in savings accounts, certificates of deposit and United States Treasury Obligations. As of and during the year ended December 31, 2018, the County's funds were invested in interest bearing money market checking accounts and certificates of deposits, which are acceptable investments in accordance with Kansas statutes.

3. **CASH, INVESTMENTS AND DEPOSITS WITH FINANCIAL INSTITUTIONS**  
(Continued)

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

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

*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. The County has deposits at six separate financial institutions.

*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 does not have any "peak periods" designated.

At December 31, 2018 the County's carrying amount of deposits was \$15,067,692.06 and the bank balance was \$15,075,085.47. Of the bank balance, \$1,235,995.71 was covered by federal depository insurance and \$13,839,089.76 was collateralized with securities totaling \$16,050,897.96 held by the pledging financial institutions' agents in the County's name.

4. **LONG-TERM OBLIGATIONS**

Long-term obligations of the County consist of the following:

**GENERAL OBLIGATION BONDS**

Series 2013 – In the amount of \$190,000 dated July 1, 2013, with annual principal payments ranging from \$17,000 to \$21,000 plus semi-annual interest payments at 2.95%, with a maturity date of February 1, 2023. The bonds were issued to purchase a building and are paid with taxes levied by the County.

Series 2012 A – In the amount of \$700,177 dated September 26, 2012, bearing interest at 2.75% with annual principal and interest payments of approximately \$30,000 due every October 11<sup>th</sup> through 2052. The bonds were issued to finance a sewer system for Sewer District #1 and are paid with user charges to members of the Sewer District.

4. **LONG-TERM OBLIGATIONS** (Continued)

Series 2012 B – In the amount of \$44,756 dated September 26, 2012, bearing interest at 2.75% with annual principal and interest payments of approximately \$2,000 due every October 11<sup>th</sup> through 2052. The bonds were issued to finance a sewer system for Sewer District #1 and are paid with user charges to members of the Sewer District.

Series 2015 – In the amount of \$6,850,000 dated September 1, 2015, with annual principal payments ranging from \$110,000 to \$540,000 plus semi-annual interest payments at 3.00% to 3.5%, with a maturity date of September 1, 2035. The bonds were issued to pay for a new County jail and are paid with a sales tax authorized for that purpose.

Series 2016 – In the amount of \$300,000 dated January 1, 2016, with annual principal payments ranging from \$24,600 to \$30,000 plus semi-annual interest payments at 3.5% to 5.0%, with a maturity date of March 1, 2026. The bonds were issued to pay for improvements at the Landfill and are paid with user charges at the Landfill.

**LEASE PURCHASE AGREEMENTS:**

Screen Crusher - Cost of \$281,849, dated December 19, 2011, with semi-annual payments of \$17,349 including interest at 4.00%, with final payment due in February 2022.

2004 Semi Tractor and 1999 Loverboy Trailer - Cost of \$60,020, dated January 20, 2012, with semi-annual payments of \$4,894 including interest at 3.50%, with final payment due in February 2019.

Generator and 2012 NeilTrailer - Cost of \$46,097, dated April 9, 2012, with semi-annual payments of \$3,748 including interest at 3.50%, with final payment due in April 2019.

Hyundai Excavator -210-LC9 - Cost of \$122,675, dated November 15, 2012, with semi-annual payments of \$9,794 including interest at 3.0%, with final payment due in November 2019.

New Holland Backhoe - Cost of \$74,140, dated November 15, 2012, with semi-annual payments of \$5,919 including interest at 3.0%, with final payment due in November 2019.

Hyundai Rubber Tire Excavator - Cost of \$75,000, dated December 14, 2012, with semi-annual payments of \$5,988 including interest at 3.0%, with final payment due in December 2019.

2- Freightliner dump trucks - Cost of \$281,862, dated March 29, 2013, with semi-annual payments of \$22,507 including interest at 3.0%, with final payment due in March 2020.

Road Grader - Cost of \$122,875, dated April 1, 2014, with semi-annual payments of \$7,907 including interest at 3.19%, with final payment due in February 2023.

Road Grader - Cost of \$122,875, dated December 22, 2014, with semi-annual payments of \$8,079.95 including interest at 3.24%, with final payment due in August 2024.

JD Wheel Loader - Cost of \$357,338, dated April 17, 2015, with semi-annual payments of \$23,385 including interest at 3.24%, beginning in April 2016, with final payment due in October 2024.

#### 4. LONG-TERM OBLIGATIONS (Continued)

3 Ford SUV's plus equipment - Cost of \$133,181, dated July 28, 2015, with monthly payments of \$2,382 including interest at 2.795%, beginning in September 2015, with final payment due in August 2020.

ID 624K Loader - Cost of \$148,713, dated March 22, 2016, with monthly payments of \$1,999 including interest at 2.875%, beginning in January 2017, with final payment due in December 2023.

Caterpillar Backhoe - Cost of \$87,573, dated March 29, 2016, with semi-annual payments of \$6,865 including interest at 2.79%, beginning in May 2016, with final payment due in November 2022.

Jail Furnishings - Cost of \$1,770,000, dated November 29, 2016, annual principal and semi-annual interest payments totaling approximately \$140,000, and interest rates ranging from 2.0% to 4.5%. Final payment is due in September 2035.

JMack Dump Truck - Cost of \$132,275, dated December 12, 2017, requiring annual payments of \$28,564, including interest at 3.19%, beginning June 2018 with final payment due June 2022.

1 Caterpillar Graders - Cost of \$188,466, dated January 4, 2018, with annual payments of \$41,999, including interest at 3.20%, with final payment due in June 2023.

#### COMPENSATED ABSENCES

Compensated absences at December 31, 2018, totaled \$243,146 which consists of \$11,943 vacation and \$231,203 sick pay. As stated in Note 1, sick pay is lost when employment with the County ends. The liability for sick pay has been recorded as if all County employees will use the sick time accrued. The actual liability payable in future periods will likely be less than the amount recorded in these financial statements. The actual liability at year end cannot be reasonably estimated.

#### 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 publically 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.

5. **DEFINED BENEFIT PENSION PLAN** (Continued)

*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 1.0% contribution rate through March 31, 2016 with a moratorium through June 30, 2017 for Death and Disability Program) and the statutory contribution rate was 9.18% for the year ended December 31, 2018. Contributions to the pension plan from the County were \$260,115 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 \$2,376,351. The total net pension liability as of June 30, 2017 was \$9,128,629,062. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

6. **CONTINGENCIES - GRANTS**

Grants are subject to additional audits by regulatory agents, the purpose of which is to ensure compliance with the specific conditions of the grants. Any liability for reimbursement which may arise as a result of the audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material and would not be payable by the County.

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 various insurance policies.

8. **INTERFUND TRANSFERS**

Operating transfers during the year and the related statutory authority were as follows:

<u>From - Fund</u>	<u>To - Fund</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Computer Equipment Reserve	K.S.A. 19,119	\$ 7,470.00
Appraiser's	Appraiser Equipment Reserve	K.S.A. 19,119	6,000.00
Election	Election Equipment Reserve	K.S.A. 19,119	28,000.00

9. **CAPITAL PROJECTS**

Capital projects with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
<u>Jail Construction Project (Fund 371)</u>		
Project in Process		
General Obligation (GO) Bonds	\$ 7,039,872.10	
Lease Purchase Agreement	1,812,979.50	
Interest Earned	20,081.78	
Sales Tax	141,045.03	
Totals	<u>\$ 9,013,978.41</u>	<u>\$ 8,860,852.34</u>

10. **BUDGET AMENDMENTS**

<u>Noxious Weed Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Cash Receipts		
Taxes	\$ 63,311	\$ 61,773
Intergovernmental	-	-
Other	90,000	150,000
Total Cash Receipts	153,311	211,773
Unencumbered Cash, January 1	-	136
Resources Available	<u>\$ 153,311</u>	<u>\$ 211,909</u>
Expenditures		
Employee Benefits	\$ 153,311	\$ 210,000
Total Expenditures	<u>\$ 153,311</u>	<u>\$ 210,000</u>

10. **BUDGET AMENDMENTS** (Continued)

Road and Bridge Sales Tax Fund	Original Budget	Amended Budget
Cash Receipts		
Intergovernmental	\$ 1,080,000	\$ 1,220,112
Reimbursements	-	-
Total Cash Receipts	1,080,000	1,220,112
Unencumbered Cash, January 1	30,493	111,393
Resources Available	\$ 1,110,493	\$ 1,331,505
Expenditures		
Public Transportation	\$ 616,282	\$ 803,579
Reimbursements to Road and Bridge	397,470	397,470
Debt Service on Capital Leases	46,770	46,770
Total Expenditures	\$ 1,060,522	\$ 1,247,819
	Original Budget	Amended Budget
Jail Bond and Interest Fund		
Cash Receipts		
Intergovernmental	\$ 760,000	\$ 821,634
Total Cash Receipts	760,000	821,634
Unencumbered Cash, January 1	177,444	561,339
Resources Available	\$ 937,444	\$ 1,382,973
Expenditures		
Public Safety	\$ 350,000	\$ 800,000
Debt Service	573,749	573,749
Total Expenditures	\$ 923,749	\$ 1,373,749
	Original Budget	Amended Budget
Landfill Fund		
Cash Receipts		
Licenses and Fees		
User Fees	\$ 360,000	\$ 469,567
Other		
Reimbursements	-	6,277
Total Cash Receipts	360,000	475,844
Unencumbered Cash, January 1	161,049	96,669
Resources Available	\$ 521,049	\$ 572,513
Expenditures		
Health and Welfare	\$ 261,695	\$ 497,923
Debt Service		
Bonds	38,347	38,347
Lease Purchase Agreements	13,730	13,730
Total Expenditures	\$ 313,772	\$ 550,000

11. **SUBSEQUENT EVENTS**

Management has evaluated events and transactions occurring subsequent to December 31, 2018 through June 10, 2019, the date of the financial statements were available for issue. During this period, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements.

12. **LONG-TERM OBLIGATIONS**

Additional details about the County's long-term obligations, changes in long term debt, and current maturities for the next five years and thereafter are recorded on the following two pages:

12. LONG TERM OBLIGATIONS (Continued)

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances		Additions/ New Debt	Reductions/ Principal Paid		Balances	
					Beginning of Year	End of Year		End of Year	End of Year		
<b>General Obligation Bonds</b>											
Series 2013 (See Note A)	2.95%	7/1/2013	\$ 190,000	2/1/2023	\$ 99,000	\$	\$	\$ 19,000	\$	80,000	\$ 2,921
Series 2012A (Sewer District #1)	2.75%	9/26/2012	700,177	10/11/2052	660,000	-	-	11,000	-	649,000	18,150
Series 2012B (Sewer District #1)	2.75%	9/26/2012	44,756	10/11/2052	41,900	-	-	700	-	41,200	1,152
Series 2015	3-3.5%	9/1/2015	6,850,000	9/1/2035	6,515,000	-	-	230,000	-	6,285,000	203,895
Series 2016	3.5-5%	1/25/2016	300,000	3/1/2026	275,400	-	-	26,600	-	248,800	11,747
<b>Total General Obligation Bonds</b>					<u>7,591,300</u>	-	-	<u>287,300</u>	-	<u>7,304,000</u>	<u>237,864</u>
<b>Lease Purchase Agreements</b>											
2 Caterpillar Graders	3.30%	8/9/2011	293,000	8/9/2018	46,142	-	-	46,142	-	-	939
Screen Crusher	4.00%	12/19/2011	281,849	2/1/2022	141,400	-	-	29,254	-	112,146	5,444
2004 Semi Tractor & 1999 Lowboy	3.50%	1/20/2012	60,020	2/20/2019	14,175	-	-	4,641	-	9,534	254
Generator & 2012 Neil Trailer	3.50%	4/9/2012	46,097	4/9/2019	10,856	-	-	7,173	-	3,683	322
Hyundai Excavator 210-LC9	3.00%	11/15/2012	122,675	11/15/2019	37,735	-	-	18,583	-	19,152	1,006
New Holland Backhoe	3.00%	11/15/2012	74,140	11/15/2019	22,805	-	-	11,231	-	11,575	608
Huyandai Rubber Tire Excavator	3.00%	12/14/2012	75,000	12/14/2019	23,070	-	-	11,361	-	11,709	616
Gehl Trackloader	2.50%	1/11/2013	27,000	1/11/2018	2,855	-	-	2,855	-	-	50
2-2013 Freightliner Dump Trucks	3.00%	3/29/2013	281,862	3/29/2020	107,584	-	-	42,062	-	65,522	2,952
Sheriffs Vehicle - Explorer	2.38%	2/10/2014	30,616	3/1/2019	7,361	-	-	7,361	-	-	157
Sheriffs Vehicle - Explorer	2.38%	2/10/2014	30,616	3/1/2019	7,361	-	-	7,361	-	-	157
Sheriffs Vehicle - Explorer	2.38%	2/10/2014	30,616	3/1/2019	7,361	-	-	7,361	-	-	157
Sheriffs Vehicle - Dodge Ram	2.38%	2/28/2014	27,302	3/1/2019	6,578	-	-	6,578	-	-	141
Sheriffs Vehicle - Explorer	2.38%	2/28/2014	32,730	3/1/2019	7,954	-	-	7,954	-	-	172
Sheriffs Vehicle - Dodge Ram	2.38%	2/28/2014	27,136	3/1/2019	6,396	-	-	6,396	-	-	133
Road Grader	3.19%	4/1/2014	122,875	2/1/2023	86,604	-	-	13,317	-	73,288	2,657
Road Grader	3.24%	12/22/2014	122,875	8/1/2024	100,473	-	-	13,008	-	87,465	3,152
JD Wheel Loader	3.24%	4/17/2015	357,338	10/1/2024	290,814	-	-	37,652	-	253,162	9,119
3 Ford SUV's & Equipment	2.80%	7/28/2015	133,181	8/1/2020	71,921	-	-	26,998	-	44,923	1,583
JD 624K Loader	2.91%	3/22/2016	148,713	12/1/2023	131,890	-	-	20,414	-	111,476	3,573
Caterpillar 415F2 Backhoe	2.79%	3/29/2016	87,573	11/27/2022	63,666	-	-	12,038	-	51,628	1,693
Jail Equipment	2-4.5%	11/29/2016	1,770,000	9/1/1935	1,770,000	-	-	30,000	-	1,740,000	109,854
2018 Mack Dump Truck	3.19%	12/12/2017	132,275	12/12/2022	132,275	-	-	26,587	-	105,688	1,994
1 Caterpillar Grader	3.20%	1/4/2018	376,932	6/1/2023	-	-	188,466	-	188,466	-	-
<b>Total Lease Purchase Agreements</b>					<u>3,097,278</u>	-	<u>188,466</u>	<u>396,327</u>	-	<u>2,889,417</u>	<u>146,732</u>
<b>Grand Totals</b>					<u>\$ 10,688,578</u>	<u>\$ 188,466</u>	<u>\$ 188,466</u>	<u>\$ 683,627</u>	<u>\$ 10,193,417</u>	<u>\$ 384,596</u>	

12. **LONG TERM OBLIGATIONS** (Continued)

Issue	2019	2020	2021	2022	2023	2024	2028	2029	2033	2034	2038	2039	2043	2044	2048	2049	Totals
<b>Principal Payments</b>																	
<b>General Obligation Bonds</b>																	
Series 2013 (See Note A)	\$ 19,000	\$ 20,000	\$ 20,000	\$ 21,000	\$ 13,000	\$ 70,000	81,000	94,000	106,000	113,000	124,000	113,000	113,000	124,000	113,000	113,000	\$ 80,000
Series 2012A (Sewer District #1)	11,000	12,000	12,000	13,000	800	4,500	5,200	5,800	6,800	7,000	7,900	6,800	6,800	7,900	7,000	7,000	649,000
Series 2012B (Sewer District #1)	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	41,200
Series 2015	235,000	250,000	260,000	275,000	290,000	1,710,000	2,210,000	1,055,000	-	-	-	-	-	-	-	-	6,285,000
Series 2016	27,500	28,500	29,400	30,500	31,500	101,400	101,400	-	-	-	-	-	-	-	-	-	248,800
	<u>293,300</u>	<u>311,300</u>	<u>322,200</u>	<u>340,300</u>	<u>335,300</u>	<u>1,885,900</u>	<u>2,296,200</u>	<u>1,154,800</u>	<u>112,800</u>	<u>131,900</u>	<u>120,000</u>	<u>112,800</u>	<u>112,800</u>	<u>131,900</u>	<u>120,000</u>	<u>120,000</u>	<u>7,304,000</u>
<b>Lease Purchase Agreements</b>																	
Screen Crusher	30,453	31,693	32,999	17,001	-	-	-	-	-	-	-	-	-	-	-	-	112,146
2004 Semi Tractor & 1999 Lowboy	9,534	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,534
Generator & 2012 Neil Trailer	3,683	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,683
Hyundai Excavator 210-LC9	19,152	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,152
New Holland Backhoe	11,575	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,575
Hyundai Rubber Tire Excavator	11,709	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,709
2-2013 Freightliner Dump Truck	43,351	22,171	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65,522
Road Grader	13,745	14,187	14,643	15,114	15,600	-	-	-	-	-	-	-	-	-	-	-	73,288
Road Grader	13,433	13,866	14,325	14,792	15,276	15,774	-	-	-	-	-	-	-	-	-	-	87,465
JD Wheel Loader	38,881	40,132	41,462	42,817	44,215	45,655	-	-	-	-	-	-	-	-	-	-	253,162
3 Ford SUV's & Equipment	27,762	17,161	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44,923
JD 624K Loader	21,018	21,631	22,277	22,936	23,614	-	-	-	-	-	-	-	-	-	-	-	111,476
Caterpillar 415F2 Backhoe	12,376	12,723	13,081	13,448	-	-	-	-	-	-	-	-	-	-	-	-	51,628
Jail Equipment	80,000	80,000	80,000	85,000	85,000	490,000	575,000	265,000	-	-	-	-	-	-	-	-	1,740,000
2018 Mack Dump Truck	25,193	25,989	26,825	27,681	-	-	-	-	-	-	-	-	-	-	-	-	105,688
1 Caterpillar Grader	33,394	36,912	38,123	39,373	40,665	-	-	-	-	-	-	-	-	-	-	-	188,466
	<u>395,258</u>	<u>316,465</u>	<u>283,734</u>	<u>278,162</u>	<u>224,369</u>	<u>551,429</u>	<u>575,000</u>	<u>265,000</u>	<u>575,000</u>	<u>265,000</u>	<u>265,000</u>	<u>575,000</u>	<u>575,000</u>	<u>265,000</u>	<u>265,000</u>	<u>265,000</u>	<u>2,889,417</u>
<b>Total Principal Payments</b>	<b>\$ 688,558</b>	<b>\$ 627,765</b>	<b>\$ 605,934</b>	<b>\$ 618,462</b>	<b>\$ 559,669</b>	<b>\$ 2,437,329</b>	<b>\$ 2,871,200</b>	<b>\$ 1,419,800</b>	<b>\$ 112,800</b>	<b>\$ 131,900</b>	<b>\$ 120,000</b>	<b>\$ 112,800</b>	<b>\$ 120,000</b>	<b>\$ 131,900</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 10,193,417</b>

12. **LONG TERM OBLIGATIONS** (Continued)

Issue	2019	2020	2021	2022	2023	2024	2029	2034	2039	2044	2049	Totals
<b>Interest Payments</b>												
<b>General Obligation Bonds</b>												
Series 2013	\$ 2,360	\$ 1,800	\$ 1,210	\$ 620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,989
Series 2012A (Sewer District #1)	17,848	17,545	17,215	17,215	16,528	77,110	66,908	55,083	41,388	25,988	7,865	360,690
Series 2012B (Sewer District #1)	1,133	1,111	1,089	1,089	1,045	4,868	4,219	3,471	2,624	1,620	487	22,754
Series 2015	196,995	189,945	182,445	174,645	166,395	691,345	404,163	55,568	-	-	-	2,061,500
Series 2016	10,731	9,611	8,453	7,865	6,645	10,260	-	-	-	-	-	53,565
	<u>229,067</u>	<u>220,012</u>	<u>210,412</u>	<u>201,434</u>	<u>190,613</u>	<u>783,383</u>	<u>475,289</u>	<u>114,121</u>	<u>44,011</u>	<u>27,607</u>	<u>8,352</u>	<u>2,504,497</u>
<b>Lease Purchase Agreements</b>												
Screen Crusher	4,245	3,005	1,699	348	-	-	-	-	-	-	-	9,298
2004 Semi Tractor & 1999 Lowboy	86	-	-	-	-	-	-	-	-	-	-	86
Generator & 2012 Neil Trailer	65	-	-	-	-	-	-	-	-	-	-	65
Hyundai Excavator 210-LC9	437	-	-	-	-	-	-	-	-	-	-	437
New Holland Backhoe	264	-	-	-	-	-	-	-	-	-	-	264
Huyandai Rubber Tire Excavator	268	-	-	-	-	-	-	-	-	-	-	268
2-2013 Freightliner Dump Truck	1,663	336	-	-	-	-	-	-	-	-	-	1,999
Road Grader	2,229	1,787	1,331	860	374	374	-	-	-	-	-	6,956
Road Grader	2,727	2,294	1,835	1,367	884	1,116	-	-	-	-	-	10,224
JD Wheel Loader	7,889	6,638	5,308	3,954	2,555	-	-	-	-	-	-	26,345
3 Ford SUV's & Equipment	818	116	-	-	-	-	-	-	-	-	-	934
JD 624K Loader	2,970	2,356	1,710	1,052	374	-	-	-	-	-	-	8,461
Caterpillar 415F2 Backhoe	1,355	1,007	650	282	-	-	-	-	-	-	-	3,293
Jail Equipment	61,975	60,375	57,975	55,575	53,025	222,525	115,200	14,000	-	-	-	640,650
2018 Mack Dump Truck	3,371	2,575	1,739	883	-	-	-	-	-	-	-	8,568
1 Caterpillar Grader	8,605	5,087	3,876	2,626	1,334	-	-	-	-	-	-	21,528
	<u>98,967</u>	<u>85,577</u>	<u>76,123</u>	<u>66,947</u>	<u>58,547</u>	<u>224,015</u>	<u>115,200</u>	<u>14,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>739,376</u>
Total Interest Payments	\$ 328,034	\$ 305,588	\$ 286,535	\$ 268,380	\$ 249,159	\$ 1,007,597	\$ 590,489	\$ 128,121	\$ 44,011	\$ 27,607	\$ 8,352	\$ 3,243,873

**BOURBON COUNTY, KANSAS**

**REGULATORY-REQUIRED  
SUPPLEMENTAL INFORMATION**  
For the Year Ended December 31, 2018

**BOURBON COUNTY, KANSAS**

Summary of Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

Fund	Certified Budget	Adjustment for		Total Budget for Comparison	Expenditures		Variance - Over (Under)
		Qualifying Budget Credits	Budget Credits		Chargeable to Current Year Budget	Over (Under)	
General Fund	\$ 4,460,120.00	\$ 78,202.52	\$ 4,538,322.52	\$ 4,134,728.00	\$ (403,594.52)		
Special Purpose Funds							
Appraiser's	281,754.00	232.05	281,986.05	278,818.24	(3,167.81)		
Bridge and Culvert	209,123.00	-	209,123.00	200,247.18	(8,875.82)		
Emergency Manage Grant	17,500.00	-	17,500.00	5,700.00	(11,800.00)		
Community Emergency Response	-	-	-	-	-		
Election	88,103.00	20.00	88,123.00	86,813.10	(1,309.90)		
Employee Benefit	3,008,785.00	39,040.35	3,047,825.35	2,792,184.50	(255,640.85)		
Mental Health	70,000.00	-	70,000.00	68,899.53	(1,100.47)		
Intellectual Disabilities	55,000.00	-	55,000.00	54,118.25	(881.75)		
Noxious Weed	210,000.00	110.43	210,110.43	191,089.42	(19,021.01)		
Road and Bridge	2,068,944.00	-	2,068,944.00	2,017,970.58	(50,973.42)		
Road and Bridge Sales Tax	1,247,819.00	-	1,247,819.00	1,158,566.08	(89,252.92)		
Special Alcohol & Drug Programs	4,892.00	-	4,892.00	3,386.11	(1,505.89)		
Special Parks and Recreation	1,500.00	-	1,500.00	500.00	(1,000.00)		
Debt Service Funds							
Jail Bond and Interest	1,373,749.00	-	1,373,749.00	907,554.49	(466,194.51)		
Business Funds							
Sewer District #1	31,052.00	-	31,052.00	31,002.25	(49.75)		
Landfill	550,000.00	-	550,000.00	465,576.59	(84,423.41)		
	<u>\$ 13,678,341.00</u>						

**BOURBON 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 Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 3,291,194.04	\$ 3,209,052.20	\$ 3,218,494.00	\$ (9,441.80)
Delinquent tax collections	50,980.70	30,924.57	69,900.00	(38,975.43)
Motor vehicle tax	397,677.94	494,867.80	486,679.00	8,188.80
Interest and fees on taxes	118,999.43	160,348.57	75,000.00	85,348.57
Intergovernmental				
Alcohol liquor tax	1,342.46	1,823.39	1,500.00	323.39
Severance tax	-	-	-	-
Franchise tax	3,345.80	3,341.31	-	3,341.31
In lieu of taxes	-	-	-	-
Other grants-Coroner	1,221.36	1,040.87	1,500.00	(459.13)
Other grants-GAL	23,261.64	17,665.25	16,000.00	1,665.25
Federal DOJ grant	-	74,098.24	-	74,098.24
Other grants	20,750.00	806.27	-	806.27
Licenses and Fees				
Treasurer's motor vehicle fees	54,382.00	19,263.00	44,000.00	(24,737.00)
Recording fees	83,327.20	109,652.81	80,000.00	29,652.81
Mortgage registration fees	40,003.14	28,888.95	30,000.00	(1,111.05)
Sheriff's fees	-	-	-	-
Licenses and other fees	16,720.55	19,239.03	20,000.00	(760.97)
Use of Money and Property				
Interest earned	37,071.24	98,186.29	18,000.00	80,186.29
Leases	6,680.00	13,680.00	13,500.00	180.00
Other				
Reimbursements from -				
Diversion coordinator	19,595.00	45,811.00	17,000.00	28,811.00
Correctional center	135.79	47,920.00	1,000.00	46,920.00
Insurance reimbursement	-	-	-	-
Other	71,350.02	18,711.44	40,000.00	(21,288.56)
Miscellaneous	20,520.80	1,600.91	5,000.00	(3,399.09)
<b>Total Cash Receipts</b>	<b>4,258,559.11</b>	<b>4,396,921.90</b>	<b>\$ 4,137,573.00</b>	<b>\$ 259,348.90</b>

**BOURBON 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 Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Expenditures</b>				
<b>County Commissioners</b>				
Personal services	\$ 64,438.30	\$ 64,249.38	\$ 64,135.00	\$ 114.38
Contractual services	2,128.83	6,948.73	5,265.00	1,683.73
Commodities	817.87	198.14	600.00	(401.86)
<b>County Clerk</b>				
Personal services	87,327.91	90,368.09	93,867.00	(3,498.91)
Contractual services	2,056.80	3,477.19	4,050.00	(572.81)
Commodities	1,744.36	2,527.80	4,000.00	(1,472.20)
Capital Outlay	-	-	-	-
<b>County Treasurer</b>				
Personal services	83,640.93	79,388.08	88,895.00	(9,506.92)
Contractual services	15,954.09	14,852.24	17,500.00	(2,647.76)
Commodities	1,524.28	468.55	1,250.00	(781.45)
Capital Outlay	-	-	-	-
<b>County Attorney</b>				
Personal services	205,044.42	236,331.83	217,874.00	18,457.83
Contractual services	76,956.52	59,258.42	137,450.00	(78,191.58)
Commodities	1,969.90	4,824.07	4,000.00	824.07
Capital Outlay	4,656.00	8,728.36	6,000.00	2,728.36
<b>County Counselor</b>				
Personal services	-	63,999.78	64,000.00	(0.22)
<b>Register of Deeds</b>				
Personal services	75,703.32	63,054.65	74,077.00	(11,022.35)
Contractual services	5,025.00	2,127.71	6,450.00	(4,322.29)
Commodities	2,308.24	449.89	2,500.00	(2,050.11)
Capital Outlay	-	-	500.00	(500.00)
<b>Sheriff</b>				
Personal services	438,173.72	558,671.75	504,949.00	53,722.75
Contractual services	62,807.59	59,858.17	57,384.00	2,474.17
Commodities	98,021.14	88,992.16	71,620.00	17,372.16
Capital Outlay	-	-	5,000.00	(5,000.00)
Debt Service on Lease Purchas	66,788.81	72,510.95	73,200.00	(689.05)
<b>Correctional Center</b>				
Personal services	513,370.06	557,444.13	542,922.00	14,522.13
Contractual services	173,576.22	220,646.31	175,142.00	45,504.31
Commodities	144,332.89	173,379.18	172,269.00	1,110.18
Capital Outlay	-	-	-	-
<b>Courthouse General</b>				
Personal services	77,847.38	59,002.00	58,115.00	887.00
Contractual services	340,898.53	411,508.86	543,000.00	(131,491.14)
Commodities	61,543.77	45,350.86	60,000.00	(14,649.14)
Debt Service on Lease Purchas	-	-	-	-

**BOURBON 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 Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
Coroner				
Contractual services	\$ 31,640.00	\$ 32,257.00	\$ 25,000.00	\$ 7,257.00
District Court				
Personal services	19,851.05	20,710.36	20,468.00	242.36
Contractual services	164,350.64	158,459.52	205,500.00	(47,040.48)
Commodities	36,280.52	33,990.00	19,000.00	14,990.00
Capital Outlay	-	-	3,000.00	(3,000.00)
Emergency Preparedness				
Personal services	32,836.44	32,836.44	34,239.00	(1,402.56)
Contractual services	7,461.14	5,910.49	18,200.00	(12,289.51)
Commodities	5,143.58	9,812.64	9,000.00	812.64
Capital Outlay	1,238.49	449.00	2,000.00	(1,551.00)
LEPP				
Personal services	21,645.97	-	-	-
Contractual services	3,176.40	-	-	-
Commodities	3,494.54	-	-	-
Information Technology				
Personal services	47,089.26	52,106.82	50,161.00	1,945.82
Contractual services	103,957.63	111,864.25	112,305.00	(440.75)
Commodities	14,803.93	9,583.46	12,775.00	(3,191.54)
Capital Outlay	3,948.02	3,834.48	9,350.00	(5,515.52)
Dispatch				
Contractual services	50,000.00	50,000.00	50,000.00	-
Juvenile Detention				
Contractual services	120,353.00	121,448.58	115,044.00	6,404.58
Health and Welfare - Ambulance				
Contractual services	303,882.00	314,247.36	311,478.00	2,769.36
Economic Development				
Personal services	-	6,798.03	-	6,798.03
Contractual services	-	1,111.80	-	1,111.80
Appropriation	19,999.99	18,499.99	18,500.00	(0.01)
Appropriations for Health and Welfare				
Paw Prints	-	-	-	-
Red Cross	-	-	-	-
Family Peace Initiative	-	-	-	-
Health Board	80,750.00	80,000.00	80,000.00	-
Elderly	48,600.00	48,600.00	48,600.00	-
Appropriations for General Gove				
Conservation District	34,200.00	34,200.00	34,200.00	-
Appropriations for Cultural and Recreation				
Fair Board	10,000.00	10,000.00	10,000.00	-
Historical Society	-	-	-	-

**BOURBON 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 Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
General Government-Contingency				
Murder Trial	\$ -	\$ -	\$ 50,000.00	\$ (50,000.00)
Other contractual	7,795.22	-	109,085.00	(109,085.00)
Courthouse Security	-	-	27,000.00	(27,000.00)
Longevity Pay	-	-	-	-
Debt Service				
Principal	19,000.00	19,000.00	19,000.00	-
Interest	3,482.25	2,920.50	3,201.00	(280.50)
Operating Transfers to Other Funds				
Computer Equipment Reserve	4,980.00	7,470.00	7,000.00	470.00
General Equipment Reserve	29,406.29	-	-	-
Capital Improvements	-	-	-	-
Attorney Equipment Reserve	-	-	-	-
Neighborhood revitalization rebate	-	-	-	-
Subtotal Certified Budget			4,460,120.00	
Adjustments for Qualifying Budget Credits				
Grants	-	-	2,471.52	(2,471.52)
Reimbursed expenses	-	-	75,731.00	(75,731.00)
Total Expenditures	<u>3,838,023.24</u>	<u>4,134,728.00</u>	<u>\$ 4,538,322.52</u>	<u>\$ (403,594.52)</u>
Receipts Over(Under) Expenditures	420,535.87	262,193.90		
Unencumbered Cash, Beginning	<u>110,248.90</u>	<u>530,784.77</u>		
Unencumbered Cash, Ending	<u>\$ 530,784.77</u>	<u>\$ 792,978.67</u>		

**BOURBON COUNTY, KANSAS**  
**APPRAISER'S FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 227,186.98	\$ 239,657.76	\$ 240,606.00	\$ (948.24)
Delinquent tax collections	3,360.18	1,984.68	5,000.00	(3,015.32)
Motor vehicle tax	31,706.30	34,387.43	33,535.00	852.43
Intergovernmental				
In lieu of taxes	-	-	-	-
Other				
Reimbursements	1,678.38	1,232.05	1,000.00	232.05
<b>Total Cash Receipts</b>	<b>263,931.84</b>	<b>277,261.92</b>	<b>\$ 280,141.00</b>	<b>\$ (2,879.08)</b>
Expenditures				
General Government				
Personal services	213,130.51	220,251.81	\$ 232,941.00	\$ (12,689.19)
Contractual services	21,470.33	33,895.91	36,270.00	(2,374.09)
Commodities	17,324.84	18,670.52	9,330.00	9,340.52
Capital Outlay	-	-	-	-
Debt Service				
Capital lease agreements	3,172.53	-	-	-
Operating Transfers to Other Funds				
Appraiser Equipment Reserve	10,350.83	6,000.00	3,213.00	2,787.00
Neighborhood revitalization rebate	-	-	-	-
Subtotal Certified Budget			281,754.00	
Adjustments for Qualifying Budget				
Reimbursed expenses	-	-	232.05	(232.05)
<b>Total Expenditures</b>	<b>265,449.04</b>	<b>278,818.24</b>	<b>\$ 281,986.05</b>	<b>\$ (3,167.81)</b>
Receipts Over(Under) Expenditures	(1,517.20)	(1,556.32)		
Unencumbered Cash, Beginning	3,640.16	2,122.96		
Unencumbered Cash, Ending	<u>\$ 2,122.96</u>	<u>\$ 566.64</u>		

**BOURBON COUNTY, KANSAS**  
**APPRAISER'S EQUIPMENT RESERVE FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from Other Funds		
Appraiser's	\$ 10,350.83	\$ 6,000.00
Total Cash Receipts	10,350.83	6,000.00
Expenditures		
General		
Capital Outlay	-	5,411.43
Total Expenditures	-	5,411.43
Receipts Over(Under) Expenditures	10,350.83	588.57
Unencumbered Cash, Beginning	1,120.70	11,471.53
Unencumbered Cash, Ending	<u>\$ 11,471.53</u>	<u>\$ 12,060.10</u>

**BOURBON COUNTY, KANSAS**  
**BRIDGE AND CULVERT FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 188,083.97	\$ 175,684.71	\$ 175,879.00	\$ (194.29)
Delinquent tax collections	1,503.06	929.04	2,000.00	(1,070.96)
Motor vehicle tax	25,374.15	28,414.85	27,781.00	633.85
Other				
Reimbursements	-	-	-	-
Total Cash Receipts	<u>214,961.18</u>	<u>205,028.60</u>	<u>\$ 205,660.00</u>	<u>\$ (631.40)</u>
Expenditures				
Streets and Highways				
Personal services	58,832.76	61,373.63	\$ 104,879.00	\$ (43,505.37)
Contractual services	-	-	-	-
Commodities	162,432.31	138,873.55	92,415.00	46,458.55
Capital Outlay	-	-	-	-
Debt Service				
Capital lease agreements	-	-	11,829.00	(11,829.00)
Operating Transfers to Other Funds				
Special Road and Machinery	-	-	-	-
Neighborhood revitalization rebate	-	-	-	-
Subtotal Certified Budget			<u>209,123.00</u>	
Adjustments for Qualifying Budget				
Reimbursed expenses	-	-	-	-
Total Expenditures	<u>221,265.07</u>	<u>200,247.18</u>	<u>\$ 209,123.00</u>	<u>\$ (8,875.82)</u>
Receipts Over(Under) Expenditures	(6,303.89)	4,781.42		
Unencumbered Cash, Beginning	<u>1,627.00</u>	<u>(4,676.89)</u>		
Unencumbered Cash, Ending	<u>\$ (4,676.89)</u>	<u>\$ 104.53</u>		

**BOURBON COUNTY, KANSAS**  
**EMERGENCY MANAGMENT PERFORMANCE GRANT FUND**  
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental Grant	\$ 10,887.00	\$ 15,151.00	\$ 17,500.00	\$ (2,349.00)
Other Reimbursement	-	-	-	-
Total Cash Receipts	<u>10,887.00</u>	<u>15,151.00</u>	<u>\$ 17,500.00</u>	<u>\$ (2,349.00)</u>
Expenditures				
Public Safety				
Personal services	-	-	\$ -	\$ -
Contractual services	-	5,700.00	17,500.00	(11,800.00)
Commodities	15,151.94	-	-	-
Subtotal Certified Budget			<u>17,500.00</u>	
Adjustments for Qualifying Budget Reimbursed expenses	-	-	-	-
Total Expenditures	<u>15,151.94</u>	<u>5,700.00</u>	<u>\$ 17,500.00</u>	<u>\$ (11,800.00)</u>
Receipts Over(Under) Expenditures	(4,264.94)	9,451.00		
Unencumbered Cash, Beginning	<u>3,264.53</u>	<u>(1,000.41)</u>		
Unencumbered Cash, Ending	<u>\$ (1,000.41)</u>	<u>\$ 8,450.59</u>		

**BOURBON COUNTY, KANSAS**  
**COMPUTER EQUIPMENT RESERVE FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from Other Funds		
General	\$ 4,980.00	\$ 7,470.00
Other		
Reimbursement	3,500.00	-
Total Cash Receipts	8,480.00	7,470.00
Expenditures		
General		
Capital Outlay	9,821.29	7,230.63
Total Expenditures	9,821.29	7,230.63
Receipts Over(Under) Expenditures	(1,341.29)	239.37
Unencumbered Cash, Beginning	26,087.69	24,746.40
Unencumbered Cash, Ending	\$ 24,746.40	\$ 24,985.77

**BOURBON COUNTY, KANSAS**  
**GENERAL EQUIPMENT RESERVE FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Operating Transfers from Other Funds		
General	\$ 29,406.29	\$ -
Total Cash Receipts	<u>29,406.29</u>	<u>-</u>
Expenditures		
General		
Capital Outlay	<u>13,550.66</u>	<u>-</u>
Total Expenditures	<u>13,550.66</u>	<u>-</u>
Receipts Over(Under) Expenditures	15,855.63	-
Unencumbered Cash, Beginning	<u>-</u>	<u>15,855.63</u>
Unencumbered Cash, Ending	<u>\$ 15,855.63</u>	<u>\$ 15,855.63</u>

**BOURBON COUNTY, KANSAS**  
**COMMUNITY EMERGENCY RESPONSE FUND**  
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Other				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Cash Receipts	-	-	\$ -	\$ -
Expenditures				
General				
Contractual services	1,321.01	-	\$ -	\$ -
Subtotal Certified Budget			-	
Adjustments for Qualifying Budget				
Grants in excess of budget	-	-	-	-
Total Expenditures	1,321.01	-	\$ -	\$ -
Receipts Over(Under) Expenditures	(1,321.01)	-		
Unencumbered Cash, Beginning	3,081.55	1,760.54		
Unencumbered Cash, Ending	\$ 1,760.54	\$ 1,760.54		

**BOURBON COUNTY, KANSAS**  
**CAPITAL IMPROVEMENTS FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfer from General Fund	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures		
General		
Capital Outlay	99.00	25,986.53
Total Expenditures	99.00	25,986.53
Receipts Over(Under) Expenditures	(99.00)	(25,986.53)
Unencumbered Cash, Beginning	274,777.72	274,678.72
Unencumbered Cash, Ending	<u>\$ 274,678.72</u>	<u>\$ 248,692.19</u>

**BOURBON COUNTY, KANSAS**  
**ATTORNEY EQUIPMENT RESERVE FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from Other Funds		
General	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures		
General		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	11,170.87	11,170.87
Unencumbered Cash, Ending	<u>\$ 11,170.87</u>	<u>\$ 11,170.87</u>

**BOURBON COUNTY, KANSAS  
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 Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 72,133.90	\$ 75,187.74	\$ 75,423.00	\$ (235.26)
Delinquent tax collections	1,049.33	630.57	1,400.00	(769.43)
Motor vehicle tax	10,061.95	10,920.55	10,644.00	276.55
Intergovernmental				
In lieu of taxes	-	-	-	-
Other				
Reimbursements	-	20.00	-	20.00
<b>Total Cash Receipts</b>	<b>83,245.18</b>	<b>86,758.86</b>	<b>\$ 87,467.00</b>	<b>\$ (708.14)</b>
Expenditures				
General Government				
Personal services	13,333.54	20,513.06	\$ 37,118.00	\$ (16,604.94)
Contractual services	25,074.31	28,634.06	40,600.00	(11,965.94)
Commodities	4,505.04	9,665.98	10,385.00	(719.02)
Operating Transfers to Other Funds				
Election Equipment Reserve	-	28,000.00	-	28,000.00
Neighborhood revitalization rebate	-	-	-	-
Subtotal Certified Budget			88,103.00	
Adjustments for Qualifying Budget Credits				
Reimbursed expenses	-	-	20.00	(20.00)
<b>Total Expenditures</b>	<b>42,912.89</b>	<b>86,813.10</b>	<b>\$ 88,123.00</b>	<b>\$ (1,309.90)</b>
Receipts Over(Under) Expenditures	40,332.29	(54.24)		
Unencumbered Cash, Beginning	3,571.56	43,903.85		
Unencumbered Cash, Ending	<u>\$ 43,903.85</u>	<u>\$ 43,849.61</u>		

**BOURBON COUNTY, KANSAS**  
**ELECTION EQUIPMENT RESERVE FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from Other Funds		
Election	\$ -	\$ 28,000.00
Total Cash Receipts	-	28,000.00
Expenditures		
General		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	28,000.00
Unencumbered Cash, Beginning	35,050.00	35,050.00
Unencumbered Cash, Ending	<u>\$ 35,050.00</u>	<u>\$ 63,050.00</u>

**BOURBON COUNTY, KANSAS**  
**EMPLOYEE BENEFIT FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
<b>Taxes</b>				
Current ad valorem tax	\$ 1,476,156.82	\$ 1,511,408.91	\$ 1,515,097.00	\$ (3,688.09)
Delinquent tax collections	19,581.02	11,732.72	28,000.00	(16,267.28)
Motor vehicle tax	218,796.89	224,246.16	217,684.00	6,562.16
<b>Intergovernmental</b>				
In lieu of taxes	-	-	-	-
<b>Other</b>				
Reimbursements -- Other Funds	-	31,181.31	-	31,181.31
Reimbursed expenses	1,164,467.25	1,209,040.35	1,170,000.00	39,040.35
<b>Total Cash Receipts</b>	<u>2,879,001.98</u>	<u>2,987,609.45</u>	<u>\$ 2,930,781.00</u>	<u>\$ 56,828.45</u>
<b>Expenditures</b>				
<b>Employee Benefits</b>				
Social security	219,073.19	242,468.81	\$ 239,350.00	\$ 3,118.81
Kpers retirement	256,481.12	304,633.34	313,550.00	(8,916.66)
Unemployment	13,671.73	11,726.30	22,000.00	(10,273.70)
Health	2,145,899.89	2,124,297.07	2,330,885.00	(206,587.93)
Other insurance	5,331.24	5,418.98	6,000.00	(581.02)
Workers Compensation	107,656.00	103,640.00	97,000.00	6,640.00
<b>Neighborhood revitalization rebate</b>	-	-	-	-
Subtotal Certified Budget	-	-	3,008,785.00	
<b>Adjustments for Qualifying Budget Credits</b>				
Reimbursements	-	-	39,040.35	(39,040.35)
<b>Total Expenditures</b>	<u>2,748,113.17</u>	<u>2,792,184.50</u>	<u>\$ 3,047,825.35</u>	<u>\$ (255,640.85)</u>
<b>Receipts Over(Under) Expenditures</b>	130,888.81	195,424.95		
<b>Unencumbered Cash, Beginning</b>	<u>105,997.97</u>	<u>236,886.78</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 236,886.78</u>	<u>432,311.73</u>		

**BOURBON COUNTY, KANSAS**  
**REGISTER OF DEEDS TECH FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses and Fees		
Tech Fees	\$ 14,360.00	\$ 15,191.62
Total Cash Receipts	14,360.00	15,191.62
Expenditures		
General		
Capital Outlay	18,121.80	8,581.73
Total Expenditures	18,121.80	8,581.73
Receipts Over(Under) Expenditures	(3,761.80)	6,609.89
Unencumbered Cash, Beginning	31,539.91	27,778.11
Unencumbered Cash, Ending	<u>\$ 27,778.11</u>	<u>\$ 34,388.00</u>

**BOURBON COUNTY, KANSAS**  
**TREASURERS TECH FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses and Fees		
Tech Fees	\$ 3,715.00	\$ 3,881.00
Total Cash Receipts	<u>3,715.00</u>	<u>3,881.00</u>
Expenditures		
General		
Capital Outlay	<u>3,000.00</u>	<u>2,812.30</u>
Total Expenditures	<u>3,000.00</u>	<u>2,812.30</u>
Receipts Over(Under) Expenditures	715.00	1,068.70
Unencumbered Cash, Beginning	<u>1,923.00</u>	<u>2,638.00</u>
Unencumbered Cash, Ending	<u><u>\$ 2,638.00</u></u>	<u><u>\$ 3,706.70</u></u>

**BOURBON COUNTY, KANSAS**  
**CLERKS TECH FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses and Fees		
Tech Fees	\$ 3,715.00	\$ 3,845.50
Total Cash Receipts	<u>3,715.00</u>	<u>3,845.50</u>
Expenditures		
General		
Capital Outlay	<u>(220.67)</u>	<u>521.78</u>
Total Expenditures	<u>(220.67)</u>	<u>521.78</u>
Receipts Over(Under) Expenditures	3,935.67	3,323.72
Unencumbered Cash, Beginning	<u>3,566.58</u>	<u>7,502.25</u>
Unencumbered Cash, Ending	<u><u>\$ 7,502.25</u></u>	<u><u>\$ 10,825.97</u></u>

**BOURBON COUNTY, KANSAS**  
**SPECIAL LAW ENFORCEMENT FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses and Fees		
Vehicle Inspection fees	\$ 19,366.86	\$ 22,180.00
Total Cash Receipts	19,366.86	22,180.00
Expenditures		
General		
Capital Outlay	25,640.00	20,909.93
Total Expenditures	25,640.00	20,909.93
Receipts Over(Under) Expenditures	(6,273.14)	1,270.07
Unencumbered Cash, Beginning	27,002.62	20,729.48
Unencumbered Cash, Ending	<u>\$ 20,729.48</u>	<u>\$ 21,999.55</u>

**BOURBON COUNTY, KANSAS**  
**SUNFLOWER FOUNDATION GRANT FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Grant	\$ -	\$ 5,580.99
Total Cash Receipts	-	5,580.99
Expenditures		
Public Safety		
Contractual services	-	-
Commodities	-	125.44
Total Expenditures	-	125.44
Receipts Over(Under) Expenditures	-	5,455.55
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 5,455.55

**BOURBON 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 Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 61,114.71	\$ 58,652.68	\$ 58,756.00	\$ (103.32)
Delinquent tax collections	978.82	576.66	1,300.00	(723.34)
Motor vehicle tax	8,336.28	9,240.38	11,068.00	(1,827.62)
Intergovernmental				
In lieu of taxes	-	-	-	-
Total Cash Receipts	<u>70,429.81</u>	<u>68,469.72</u>	<u>\$ 71,124.00</u>	<u>\$ (2,654.28)</u>
Expenditures				
Health and Welfare				
Appropriation to Mental Health Board	<u>70,000.00</u>	<u>68,899.53</u>	<u>\$ 70,000.00</u>	<u>\$ (1,100.47)</u>
Total Expenditures	<u>70,000.00</u>	<u>68,899.53</u>	<u>\$ 70,000.00</u>	<u>\$ (1,100.47)</u>
Receipts Over(Under) Expenditures	429.81	(429.81)		
Unencumbered Cash, Beginning	-	429.81		
Unencumbered Cash, Ending	<u>\$ 429.81</u>	<u>\$ -</u>		

**BOURBON COUNTY, KANSAS**  
**INTELLECTUAL DISABILITIES FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 47,903.48	\$ 46,144.03	\$ 46,239.00	\$ (94.97)
Delinquent tax collections	770.10	456.18	1,000.00	(543.82)
Motor vehicle tax	6,598.85	7,245.61	7,078.00	167.61
Intergovernmental				
In lieu of taxes	-	-	-	-
<b>Total Cash Receipts</b>	<u>55,272.43</u>	<u>53,845.82</u>	<u>\$ 54,317.00</u>	<u>\$ (471.18)</u>
Expenditures				
Health and Welfare				
Appropriation to Mental Retardation Center	55,000.00	54,118.25	\$ 55,000.00	\$ (881.75)
<b>Total Expenditures</b>	<u>55,000.00</u>	<u>54,118.25</u>	<u>\$ 55,000.00</u>	<u>\$ (881.75)</u>
Receipts Over(Under) Expenditures	272.43	(272.43)		
Unencumbered Cash, Beginning	-	272.43		
Unencumbered Cash, Ending	<u>\$ 272.43</u>	<u>\$ -</u>		

**BOURBON 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 Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 36,843.15	\$ 55,719.26	\$ 55,719.00	\$ 0.26
Delinquent tax collections	1,207.14	693.71	695.00	(1.29)
Motor vehicle tax	11,371.63	5,890.48	5,359.00	531.48
Intergovernmental				
In lieu of taxes	-	-		-
Other				
Miscellaneous	136.72	127.31	20,000.00	(19,872.69)
Reimbursements from Chemical	112,994.57	130,110.43	130,000.00	110.43
<b>Total Receipts</b>	<b>162,553.21</b>	<b>192,541.19</b>	<b>\$ 211,773.00</b>	<b>\$ (19,231.81)</b>
Expenditures				
Health and Welfare				
Personal services	34,359.30	32,605.45	\$ 32,619.00	\$ (13.55)
Contractual services	6,489.19	6,422.89	6,254.00	168.89
Commodities	131,947.77	152,061.08	171,127.00	(19,065.92)
Operating Transfers to				
Noxious Weed Equipment Fund	-	-	-	-
Neighborhood revitalization rebate	-	-	-	-
Subtotal Certified Budget			210,000.00	
Adjustments for Qualifying Budget Credits				
Reimbursements	-	-	110.43	(110.43)
<b>Total Expenditures</b>	<b>172,796.26</b>	<b>191,089.42</b>	<b>\$ 210,110.43</b>	<b>\$ (19,021.01)</b>
Receipts Over(Under) Expenditures	(10,243.05)	192,541.19		
Unencumbered Cash, Beginning	10,379.41	136.36		
Unencumbered Cash, Ending	<b>\$ 136.36</b>	<b>\$ 1,588.13</b>		

**BOURBON COUNTY, KANSAS**  
**NOXIOUS WEED EQUIPMENT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfer from Noxious Weed Fund	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures		
Health and Welfare		
Commodities	-	-
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	119.09	119.09
Unencumbered Cash, Ending	<u>\$ 119.09</u>	<u>\$ 119.09</u>

**BOURBON 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 Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 837,714.84	\$ 911,266.52	\$ 914,569.00	\$ (3,302.48)
Delinquent tax collections	13,207.72	7,900.83	16,000.00	(8,099.17)
Motor vehicle tax	131,574.19	127,559.43	123,462.00	4,097.43
Intergovernmental				
Special highway aid	525,459.29	544,881.50	506,443.00	38,438.50
County equalization aid	35,324.46	18,072.89	70,000.00	(51,927.11)
In lieu of taxes	-	-	-	-
Other				
Reimbursements	9,939.22	23,893.95	25,000.00	(1,106.05)
Reimbursements from Road and Bridge Sales Tax Fund	397,470.00	394,447.00	397,470.00	(3,023.00)
Miscellaneous	4,635.38	2,318.11	1,000.00	1,318.11
Elm Creek Lake Fees	14,485.00	14,011.26	15,000.00	(988.74)
Total Cash Receipts	<u>1,969,810.10</u>	<u>2,044,351.49</u>	<u>\$ 2,068,944.00</u>	<u>\$ (24,592.51)</u>
Expenditures				
Street and Highways				
Personal services	735,712.98	787,473.17	\$ 842,594.00	\$ (55,120.83)
Contractual services	125,015.44	100,095.86	183,500.00	(83,404.14)
Commodities	719,854.43	764,911.17	746,324.00	18,587.17
Capital Outlay	-	-	-	-
Elm Creek				
Personal services	20,660.24	21,434.80	22,923.00	(1,488.20)
Contractual services	8,422.14	9,785.33	2,500.00	7,285.33
Commodities	6,396.72	10,440.64	2,600.00	7,840.64
Debt Service				
Lease purchase agreements	304,461.19	323,829.61	268,503.00	55,326.61
Operating Transfers to Other Funds				
Special Road and Machinery	49,264.80	-	-	-
Neighborhood revitalization rebate	-	-	-	-
Subtotal Certified Budget			<u>2,068,944.00</u>	
Adjustments for Qualifying Budget Credits				
Reimbursed expenses	-	-	-	-
Total Expenditures	<u>1,969,787.94</u>	<u>2,017,970.58</u>	<u>\$ 2,068,944.00</u>	<u>\$ (50,973.42)</u>
Receipts Over(Under) Expenditures	22.16	26,380.91		
Unencumbered Cash, Beginning	-	22.16		
Unencumbered Cash, Ending	<u>\$ 22.16</u>	<u>\$ 26,403.07</u>		

**BOURBON COUNTY, KANSAS**  
**ROAD AND BRIDGE SALES TAX FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Sales tax	\$ 1,075,367.82	\$ 1,154,085.43	\$ 1,220,112.00	\$ (66,026.57)
Other				
Reimbursements	-	-	-	-
<b>Total Cash Receipts</b>	<b>1,075,367.82</b>	<b>1,154,085.43</b>	<b>\$ 1,220,112.00</b>	<b>\$ (66,026.57)</b>
Expenditures				
Public Safety				
Personal services	134,817.24	146,527.55	\$ 149,679.00	\$ (3,151.45)
Contractual services	13,718.20	13,285.90	13,480.00	(194.10)
Commodities	473,357.08	604,305.63	640,420.00	(36,114.37)
Capital Outlay	-	-	-	-
Reimbursement-Road & Bridge	397,470.00	394,447.00	397,470.00	(3,023.00)
Debt Service				
Lease purchase agreements	-	-	46,770.00	(46,770.00)
<b>Total Expenditures</b>	<b>1,019,362.52</b>	<b>1,158,566.08</b>	<b>\$ 1,247,819.00</b>	<b>\$ (89,252.92)</b>
Receipts Over(Under) Expenditures	56,005.30	(4,480.65)		
Unencumbered Cash, Beginning	55,386.53	111,391.83		
Unencumbered Cash, Ending	<b>\$ 111,391.83</b>	<b>\$ 106,911.18</b>		

**BOURBON COUNTY, KANSAS**  
**ROAD AND BRIDGE IMPROVEMENT FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfer from Road and Bridge Fund	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures		
Streets and Highways		
Contractual Services	-	-
Commodities	-	-
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	55.32	55.32
Unencumbered Cash, Ending	\$ 55.32	\$ 55.32

**BOURBON COUNTY, KANSAS**  
**SPECIAL ALCOHOL AND DRUG PROGRAMS FUND**  
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 2,813.33	\$ 2,931.92	\$ 2,923.00	\$ 8.92
Delinquent tax collections	45.45	26.95	50.00	(23.05)
Motor vehicle tax	397.89	427.24	419.00	8.24
Intergovernmental				
In lieu of taxes	-	-	-	-
Local alcoholic liquor tax	1,342.46	-	-	-
<b>Total Cash Receipts</b>	<b>4,599.13</b>	<b>3,386.11</b>	<b>\$ 3,392.00</b>	<b>\$ (5.89)</b>
Expenditures				
Health and Welfare				
Appropriations	4,599.13	3,386.11	\$ 4,892.00	\$ (1,505.89)
Neighborhood revitalization rebate	-	-	-	-
<b>Total Expenditures</b>	<b>4,599.13</b>	<b>3,386.11</b>	<b>\$ 4,892.00</b>	<b>\$ (1,505.89)</b>
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**BOURBON COUNTY, KANSAS**  
**SPECIAL BRIDGE FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes		
Current ad valorem tax	\$ 16,183.13	\$ 16,685.03
Delinquent tax collections	1,062.10	541.18
Motor vehicle tax	2,712.61	2,479.73
Intergovernmental		
In lieu of taxes	-	-
State aid	-	-
Other		
Reimbursements	-	896.00
Total Cash Receipts	<u>19,957.84</u>	<u>20,601.94</u>
Expenditures		
Streets and Highways		
Personal services	-	1,382.89
Contractual services	-	6,116.00
Commodities	20,520.35	12,375.03
Capital Outlay	-	-
Operating Transfers to Other Funds		
Special Road and Machinery	-	-
Total Expenditures	<u>20,520.35</u>	<u>19,873.92</u>
Receipts Over(Under) Expenditures	(562.51)	728.02
Unencumbered Cash, Beginning	<u>625.00</u>	<u>62.49</u>
Unencumbered Cash, Ending	<u>\$ 62.49</u>	<u>\$ 790.51</u>

**BOURBON 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 Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local alcoholic liquor tax	\$ 1,344.56	\$ -	\$ 1,500.00	\$ (1,500.00)
Total Cash Receipts	<u>1,344.56</u>	<u>-</u>	<u>\$ 1,500.00</u>	<u>\$ (1,500.00)</u>
Expenditures				
Culture and Recreation				
Contractual services	<u>500.00</u>	<u>500.00</u>	<u>\$ 1,500.00</u>	<u>\$ (1,000.00)</u>
Total Expenditures	<u>500.00</u>	<u>500.00</u>	<u>\$ 1,500.00</u>	<u>\$ (1,000.00)</u>
Receipts Over(Under) Expenditures	844.56	(500.00)		
Unencumbered Cash, Beginning	<u>186.28</u>	<u>1,030.84</u>		
Unencumbered Cash, Ending	<u>\$ 1,030.84</u>	<u>\$ 530.84</u>		

**BOURBON COUNTY, KANSAS**  
**SPECIAL ROAD MACHINERY FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfer from Other Funds		
Road and Bridge	\$ 49,264.80	\$ -
Special Bridge	-	-
Bridge and Culvert	-	-
Intergovernmental		
Other grants	174,711.94	97,831.73
Other		
Sales of Equipment	47,915.00	33,300.00
Reimbursements	124,500.00	111,700.00
Total Cash Receipts	<u>396,391.74</u>	<u>242,831.73</u>
Expenditures		
Streets and Highways		
Capital Outlay	469,182.91	288,747.16
Debt Service		
Lease purchase agreements	62,548.54	-
Total Expenditures	<u>531,731.45</u>	<u>288,747.16</u>
Receipts Over(Under) Expenditures	(135,339.71)	(45,915.43)
Unencumbered Cash, Beginning	<u>194,172.08</u>	<u>58,832.37</u>
Unencumbered Cash, Ending	<u>\$ 58,832.37</u>	<u>12,916.94</u>

**BOURBON COUNTY, KANSAS**  
**JAIL CONSTRUCTION FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfer from Other Funds		
Jail Bond and Interest	\$ 18,345.03	\$ -
Other		
Miscellaneous	38,412.00	222,558.16
Proceeds from Debt	-	-
Interest earned	14.37	13,487.25
Total Cash Receipts	<u>56,771.40</u>	<u>236,045.41</u>
Expenditures		
Public Safety		
Capital Outlay	53,105.58	82,919.34
Debt Service		
Cost of Issuance	<u>3,683.00</u>	<u>-</u>
Total Expenditures	<u>56,788.58</u>	<u>82,919.34</u>
Receipts Over(Under) Expenditures	(17.18)	153,126.07
Unencumbered Cash, Beginning	<u>17.18</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 153,126.07</u>

**BOURBON COUNTY, KANSAS**  
**JAIL BOND AND INTEREST FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Sales Tax	\$ 749,441.20	\$ 801,921.66	\$ 821,634.00	\$ (19,712.34)
Total Cash Receipts	<u>749,441.20</u>	<u>801,921.66</u>	<u>\$ 821,634.00</u>	<u>\$ (19,712.34)</u>
Expenditures				
Public Safety				
Operating expense	102,733.44	333,805.90	\$ 800,000.00	\$ (466,194.10)
Debt Service				
Bond Principal	225,000.00	230,000.00	230,000.00	-
Bond Interest	210,645.00	203,895.00	203,895.00	-
Lease purchase agreements	-	139,853.59	139,854.00	(0.41)
Operating Transfers to Other Funds				
Jail Construction Fund	<u>18,345.03</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>556,723.47</u>	<u>907,554.49</u>	<u>\$ 1,373,749.00</u>	<u>\$ (466,194.51)</u>
Receipts Over(Under) Expenditures	192,717.73	(105,632.83)		
Unencumbered Cash, Beginning	<u>368,621.75</u>	<u>561,339.48</u>		
Unencumbered Cash, Ending	<u>\$ 561,339.48</u>	<u>455,706.65</u>		

**BOURBON COUNTY, KANSAS**  
**SEWER DISTRICT #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 Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Other				
Assessments billed by the City	\$ 31,128.85	\$ 28,300.19	\$ 31,100.00	\$ (2,799.81)
Miscellaneous	-	-	-	-
<b>Total Cash Receipts</b>	<b>31,128.85</b>	<b>28,300.19</b>	<b>\$ 31,100.00</b>	<b>\$ (2,799.81)</b>
Expenditures				
Capital Projects	-	-	\$ 50.00	\$ (50.00)
Debt Service				
Principal	11,700.00	11,700.00	11,700.00	-
Interest	19,624.00	19,302.25	19,302.00	0.25
<b>Total Expenditures</b>	<b>31,324.00</b>	<b>31,002.25</b>	<b>\$ 31,052.00</b>	<b>\$ (49.75)</b>
Receipts Over(Under) Expenditures	(195.15)	(2,702.06)		
Unencumbered Cash, Beginning	21,122.75	20,927.60		
Unencumbered Cash, Ending	<u>\$ 20,927.60</u>	<u>\$ 18,225.54</u>		

**BOURBON COUNTY, KANSAS**  
**LANDFILL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Licenses and Fees				
User fees	\$ 459,930.44	\$ 452,136.80	\$ 469,567.00	\$ (17,430.20)
Other				
Reimbursements	-	-	6,277.00	(6,277.00)
Total Cash Receipts	<u>459,930.44</u>	<u>452,136.80</u>	<u>\$ 475,844.00</u>	<u>\$ (23,707.20)</u>
Expenditures				
Health and Welfare				
Personal services	72,940.80	86,423.39	\$ 87,531.00	\$ (1,107.61)
Contractual services	177,866.74	181,601.68	189,560.00	(7,958.32)
Commodities	107,383.66	152,339.81	210,953.00	(58,613.19)
Capital outlay	-	-	9,879.00	(9,879.00)
Debt Service				
General Obligation Bonds				
Principal	24,600.00	26,600.00	26,600.00	-
Interest	6,537.75	11,746.50	11,747.00	(0.50)
Lease purchase agreements	13,730.42	6,865.21	<u>13,730.00</u>	(6,864.79)
Subtotal Certified Budget			550,000.00	
Adjustments for Qualifying Budget Credits				
Reimbursements	-	-	-	-
Total Expenditures	<u>403,059.37</u>	<u>465,576.59</u>	<u>\$ 550,000.00</u>	<u>\$ (84,423.41)</u>
Receipts Over(Under) Expenditures	56,871.07	(13,439.79)		
Unencumbered Cash, Beginning	<u>39,798.11</u>	<u>96,669.18</u>		
Unencumbered Cash, Ending	<u>\$ 96,669.18</u>	<u>\$ 83,229.39</u>		

**BOURBON COUNTY, KANSAS**  
**ALL AGENCY FUNDS**

Summary of Receipts and Disbursements - All Agency Funds, Regulatory Basis  
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Taxes	\$ 10,150,737.17	\$ 18,237,800.15	\$ 17,760,089.89	\$ 10,628,447.43
Delinquent Personal Property	14,556.43	7,339.10	17,346.99	4,548.54
Delinquent Real Estate	14,965.67	-	-	14,965.67
Escape Tax	-	-	-	-
Excise Tax	-	1,108.28	124.28	984.00
Real Estate Redemptions	147,323.85	352,465.29	138,577.92	361,211.22
Alcohol Tax	-	-	-	-
In Lieu of Tax	-	-	-	-
Isolated and Comp Tax	74,677.31	844,513.77	855,684.86	63,506.22
Local Ad Valorem Reduction	-	-	-	-
Overpayment of Taxes	-	-	-	-
RV Tax	6,078.42	26,999.30	23,113.02	9,964.70
Severance Tax	-	-	-	-
Neighborhood Revital holding	-	494,595.82	468,206.32	26,389.50
Motor Vehicle Tax	636,451.63	2,142,475.80	2,125,996.75	652,930.68
Commercial Vehicle Tax	70,864.12	150,924.16	137,490.96	84,297.32
<b>Total Distributable Funds</b>	<b>\$ 11,115,654.60</b>	<b>\$ 22,258,221.67</b>	<b>\$ 21,526,630.99</b>	<b>\$ 11,847,245.28</b>
State Funds:				
State Educational Building	\$ -	\$ 112,231.24	\$ 112,231.24	\$ -
Institutional Building	-	56,115.89	56,115.89	-
State Motor Vehicle	18,230.32	780,883.16	784,932.74	14,180.74
<b>Total State Funds</b>	<b>\$ 18,019.93</b>	<b>\$ 949,230.29</b>	<b>\$ 953,279.87</b>	<b>\$ 14,180.74</b>
Subdivision Funds:				
Cities	\$ -	\$ 2,335,245.39	\$ 2,335,245.39	\$ -
Townships	-	72,113.19	72,113.19	-
School Districts	-	8,669,393.39	8,669,393.39	-
Fire Districts	-	485,694.44	485,694.44	-
Extension District	-	156,896.90	156,896.90	-
Watershed Districts	-	131,258.91	131,258.91	-
Hospital Districts	-	5,940.75	5,940.75	-
Cemetery Districts	-	48,440.64	48,440.64	-
SEK Library District	-	96,421.18	96,421.18	-
<b>Total Subdivision Funds</b>	<b>\$ (0.98)</b>	<b>\$ 12,001,404.79</b>	<b>\$ 12,001,404.79</b>	<b>\$ -</b>

**BOURBON COUNTY, KANSAS**  
**ALL AGENCY FUNDS**

Summary of Receipts and Disbursements - All Agency Funds, Regulatory Basis  
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds				
General Agency Funds	\$ 53,044.21	\$ 214,421.18	\$ 77,972.99	\$ 173,295.42
County Treasurer	14,558.73	26,672.50	8,348.00	39,996.72
County Clerk	40.00	-	-	40.00
Register of Deeds	-	169,683.65	169,683.65	-
Clerk of the District Court	59,874.99	788,665.39	779,822.31	64,356.87
County Attorney	67,933.13	157,454.04	158,421.23	71,338.21
Inmates' Funds	51,314.62	132,852.38	108,964.05	84,340.47
Total Other Agency Funds	<u>\$ 246,765.68</u>	<u>\$ 1,489,749.14</u>	<u>\$ 1,303,212.23</u>	<u>\$ 433,367.69</u>
 Grand Totals - Agency Funds	 <u>\$ 11,380,439.23</u>	 <u>\$ 36,698,605.89</u>	 <u>\$ 35,784,527.88</u>	 <u>\$ 12,294,793.71</u>