

LEAVENWORTH COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2017

Leavenworth County, Kansas

FINANCIAL STATEMENTS

December 31, 2017

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Leavenworth County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Leavenworth County, Kansas (the County), as of and for the year ended December 31, 2017, 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; 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, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States 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 the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

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

Emphasis of Matter

The financial statements of Leavenworth County, Kansas as of December 31, 2016, were audited by other auditors whose report dated May 23, 2017, expressed an unmodified opinion on those statements in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*.

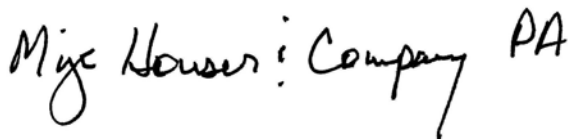
Other Matters

Report on Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 5, 2018, on our consideration of the City’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Mike Houser: Company PA". The signature is written in a cursive style.

Certified Public Accountants

Lawrence, Kansas
June 5, 2018

Leavenworth County, Kansas
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2017

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	\$ 4,356,828	\$ -	\$ 19,589,738	\$ 19,717,283	\$ 4,229,283	\$ 519,387	\$ 4,748,670
Special Purpose Funds:							
County Health	106,723	-	1,186,855	1,173,901	119,677	23,267	142,944
Employee Benefits	2,177,589	-	5,763,042	5,651,122	2,289,509	-	2,289,509
Register of Deeds Technology	75,285	-	106,900	77,897	104,288	1,994	106,282
Road and Bridge	821,781	-	8,633,380	8,133,866	1,321,295	136,707	1,458,002
Special Alcohol	74,607	-	45,004	20,800	98,811	-	98,811
Economic Development	28,589	-	261,091	286,400	3,280	-	3,280
Council on Aging	113,880	-	2,161,397	2,007,992	267,285	47,476	314,761
Special Parks and Recreation	19,699	-	10,129	5,645	24,183	-	24,183
911 Taxes	668,223	-	414,915	444,077	639,061	2,831	641,892
Juvenile Detention	225,102	-	640,382	558,354	307,130	11,373	318,503
City County Probation	77,877	-	-	77,877	-	-	-
Special Sales Tax Revenue	5,452,829	-	825,686	4,309,714	1,968,801	-	1,968,801
County Clerk Technology	39,546	-	26,720	16,715	49,551	-	49,551
County Treasurer Technology	33,096	-	26,720	16,723	43,093	-	43,093
County Capital Projects	15,695,762	-	3,180,436	8,318,908	10,557,290	-	10,557,290
Taxable Bond Series 2016B	4,157,447	-	5,215	4,161,362	1,300	-	1,300
Local Service Road and Bridge	153,017	-	2,488,198	2,404,041	237,174	19,898	257,072
Community Corrections	122,434	-	496,132	482,944	135,622	9,749	145,371
Juvenile Justice Authority	10,749	-	172,418	158,611	24,556	-	24,556
JDC Family Strong	575	-	-	-	575	-	575
PALS	17,994	-	8,473	5,783	20,684	-	20,684
Memorials	55,075	-	134,258	2,931	186,402	-	186,402
Drug Prosecutor	13,147	-	471	2,222	11,396	-	11,396
Alcohol Drug Safe Action	29,359	-	-	-	29,359	-	29,359
Juvenile Supervision Fees	11,340	-	1,102	-	12,442	-	12,442
CCH Permits	22,678	-	5,103	1,545	26,236	-	26,236
Juvenile Intake and Assessment	48,594	-	182,982	140,782	90,794	3,337	94,131
Federal Grants	55,942	-	64,577	80,850	39,669	348	40,017
Sheriff Drug Forfeitures	23,667	-	1,270	-	24,937	-	24,937
Juvenile Drinking Program	2,993	-	-	-	2,993	-	2,993
Violent Offenders	23,833	-	20,939	23,854	20,918	-	20,918
Drug Test and Supervision	60,699	-	35,064	20,469	75,294	264	75,558
INK Fee Fund	149,131	-	38,485	-	187,616	-	187,616
Attorney Training	13,199	-	3,445	5,304	11,340	-	11,340
Landfill Closure	65,885	-	-	-	65,885	-	65,885
Township Road Improvement	2,866,662	-	311,077	56,586	3,121,153	-	3,121,153
Township Traffic Impact Fee	801,493	-	76,537	-	878,030	-	878,030
County Treasurer Special	83,519	-	736,096	752,246	67,369	15,637	83,006
General Equipment Reserve	4,956,199	-	996,462	702,668	5,249,993	-	5,249,993
Local Service Capital Equipment Reserve	702,521	-	337,030	269,544	770,007	-	770,007
Capital Improvement Reserve	2,625,938	-	1,458,743	886,830	3,197,851	92,418	3,290,269
Road and Bridge Equipment Reserve	3,506,818	-	445,643	489,955	3,462,506	-	3,462,506
Bond and Interest Fund:							
Bond and Interest	45,088	-	3,395,927	3,394,593	46,422	-	46,422
Business Fund:							
Solid Waste Management	460,381	-	1,672,789	1,586,933	546,237	162,917	709,154
Trust Fund:							
Special Law Enforcement - Trust Fund	31,978	-	469	3,238	29,209	-	29,209
Total County	51,085,771	-	55,961,300	66,450,565	40,596,506	1,047,603	41,644,109
Related Municipal Entities:							
Sewer District No. 1	29,933	-	39,000	13,066	55,867	884	56,751
Sewer District No. 2	80,566	-	43,250	22,353	101,463	717	102,180
Sewer District No. 3	44,376	-	103,212	103,349	44,239	-	44,239
Sewer District No. 5	83,486	-	10,800	8,459	85,827	-	85,827
Sewer District No. 6	6,678	-	-	-	6,678	-	6,678
Sewer District No. 7	29,010	-	63,633	63,919	28,724	-	28,724
Total Related Municipal Entities	274,049	-	259,895	211,146	322,798	1,601	324,399
Total Reporting Entity (Excluding Agency Funds)	\$ 51,359,820	\$ -	\$ 56,221,195	\$ 66,661,711	\$ 40,919,304	\$ 1,049,204	\$ 41,968,508
Composition of Cash:							
					Commerce Bank:		
					Checking		\$ 10,963,445
					Certificates of Deposit		74,000,000
					First State Bank and Trust:		
					Checking		31,860
					Certificates of Deposit		100,000
					Exchange Bank:		
					Certificates of Deposit		505,536
					Country Club Bank		
					Checking		280,071
					Citizen's Bank:		
					Checking		3,999,483
					Kansas Municipal Investment Pool		2,423,790
					Total Cash		92,304,185
					Agency Funds per Schedule 3		[50,335,677]
					Total Reporting Entity [Excluding Agency Funds]		\$ 41,968,508

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

Leavenworth County, Kansas

Notes to the Financial Statements
December 31, 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Leavenworth County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents the County (the primary government) and any related municipal entities of which the County is considered to be financially accountable. The County has no related municipal entities. The related municipal entities included in the County's reporting entity are Sewer Districts No. 1, 2, 3, 5, 6 and 7. The related municipal entity that is not included in the County's reporting entity is the Kansas State Research and Extension, Leavenworth County (the Extension). Both the Extension and the Sewer Districts were established to benefit the County and/or its constituents.

The Extension provides services in such areas as agriculture, home economics, and 4-H clubs to all persons in the County. The council is an elected nine-member executive board. The County annually provides significant operating subsidies to the Extension. The Extension is not included in the County's financial statement. Complete financial statements for the Extension are available from its offices at 613 Holiday Plaza, Lansing, Kansas, 66043.

The County Commission also appointed themselves as the three member governing board of the six individual Sewer Districts. The sewer benefit districts oversee wastewater collection for areas throughout the County. The financial information for the six Sewer Districts is included in the County reporting entity as related municipal entities.

B. BASIS OF ACCOUNTING

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

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.

C. REGULATORY BASIS FUND TYPES

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

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

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

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

Leavenworth County, Kansas

Notes to the Financial Statements
December 31, 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. REGULATORY BASIS FUND TYPES (Continued)

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

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – funds used to report assets held by the County entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The 2017 budget was amended for the Solid Waste Management, Bond and Interest, Taxable Bond Series 2016B and the Sewer District No. 3 Funds.

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

All legal annual operating budgets are prepared using the statutory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include 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 projects funds, trust funds, and certain special purpose funds included in the Nonbudgeted Special Purposes Fund page at Schedule 2 – 19.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Leavenworth County, Kansas

Notes to the Financial Statements
December 31, 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. ANNUAL PERSONAL LEAVE BENEFITS

Under the terms of the County's personnel policy, County employees are granted annual personal leave in varying amounts. Full time employees accrue vacation each year at the following rates:

<u>Years of Service</u>	Accumulation	Annual <u>Total</u>	Max
	Per Pay <u>Period</u>		Leave <u>Accumulation</u>
0 - <5	4 hours	104 hours	144 hours
5 - <10	5 hours	130 hours	176 hours
10 - <15	6 hours	156 hours	208 hours
15 - <20	7 hours	182 hours	240 hours
20+	8 hours	208 hours	272 hours

F. PROPERTY TAXES

The County property tax is levied each November 1 on the assessed valuation of real and personal property located in the County as of the preceding January 1. The County assessors establish assessed value for real and personal property annually. The final assessed value for real and personal property located in the County as of January 1, 2016 was \$614,848,107. The fiscal year 2016 tax levy was based on this final assessed value and was used to fund fiscal year 2017.

The County's property tax levies per \$1,000 assessed valuation for the year ended December 2016 were as follows:

<u>Fund</u>	Mill <u>Levy</u>
General Fund	\$ 17.897
Road and Bridge Fund	9.807
Employee Benefits Fund	5.263
Other Governmental Funds	<u>4.660</u>
Total	<u>\$ 37.627</u>

G. INVENTORIES AND PREPAID EXPENSES

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase.

H. USE OF ESTIMATES

The preparation of financial statements in compliance with the regulatory basis requires management to make estimates and assumptions that affect the reported amounts of encumbrances at the date of the financial statement and the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

Leavenworth County, Kansas

Notes to the Financial Statements
December 31, 2017

II. DEPOSITS AND INVESTMENTS

Deposits. 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.

Investments. 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.

Some of the County's investments are of bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the U.S. government or any agency thereof, and various other investments as specified in K.S.A. 10-131.

At December 31, 2017, the County has the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ 2,423,790	S&P AAAF/S1+

The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

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's investments were composed entirely of KMIP deposits and certificates of deposit as of the fiscal year ended December 31, 2017.

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 County, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2017.

At December 31, 2017, the County's carrying amount of deposits was \$89,880,395 and the bank balance was \$89,645,885. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$988,795 was covered by federal depository insurance and the balance of \$88,657,090 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Leavenworth County, Kansas

Notes to the Financial Statements
December 31, 2017

III. LONG-TERM DEBT

Following is a summary of changes in long-term debt for the year ended December 31, 2017:

<u>Type of Issue</u>	<u>Beginning Of Year Outstanding</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Of Year Outstanding</u>	<u>Interest Paid</u>
General Obligation Bonds:					
Series 2012 General Obligation Bonds	\$ 2,825,000	\$ -	\$ 2,825,000	\$ -	\$ 42,375
Series 2015 Sales Tax Bonds	8,500,000	-	-	8,500,000	252,148
Series 2016-A Sales Tax Bonds	9,740,000	-	-	9,740,000	207,068
Series 2016-B Sales Tax Bonds	4,165,000	-	-	4,165,000	68,003
Revolving Loans - KDHE:					
Loan 1429-01	209,740	-	18,647	191,093	5,271
Loan 1785-01	836,658	-	47,777	788,881	22,434
Capital Leases:					
Motorola	53,440	-	53,440	-	-
Motorola	11,769	-	11,769	-	439
First State Bank & Trust	750,577	-	186,099	564,478	11,415
U.S. Bank	167,409	-	82,129	85,280	4,902
Interlocal Agreement:					
CPAC	200,000	-	50,000	150,000	-
Total Indebtedness	\$ 27,459,593	\$ -	\$ 3,274,861	\$ 24,184,732	\$ 614,055

Following is a detailed listing of the County's long-term debt outstanding at December 31, 2017:

<u>Debt Issue</u>	<u>Date Issued</u>	<u>Final Maturity Date</u>	<u>Original Amount</u>	<u>Outstanding Amount</u>	<u>Interest Rate</u>
General Obligation Bonds:					
Series 2015 Sales Tax Bonds	09/24/15	03/01/37	\$ 8,500,000	\$ 8,500,000	2.00 - 3.50%
Series 2016-A Sales Tax Bonds	12/22/16	03/01/37	9,740,000	9,740,000	3.00 - 3.25%
Series 2016-B Sales Tax Bonds	12/22/16	03/01/24	4,165,000	4,165,000	2.25 - 2.65%
				<u>\$ 22,405,000</u>	
Revolving Loans - KDHE:					
Loan 1429-01	08/23/05	03/01/27	\$ 380,027	\$ 191,093	2.32%
Loan 1785-01	10/26/09	03/01/31	1,139,578	788,881	2.47%
				<u>\$ 979,974</u>	
Capital Leases:					
U.S. Bank	03/25/16	03/25/19	\$ 261,093	\$ 85,280	Variable
First State Bank & Trust	12/19/14	07/19/19	950,000	564,478	1.50%
				<u>\$ 649,758</u>	

The County entered into a capital lease agreement effective March 25, 2016 for the purchase of various equipment. The lease bears a variable interest rate and the final maturity of the lease is March 2019.

The County entered into a capital lease agreement effective December 19, 2014 for the purchase and renovation of a new annex. The lease includes an advancing feature that allows the County to draw up to a maximum of \$950,000. The lease bears interest at 1.50% and the final maturity of the lease is July 2019.

Leavenworth County, Kansas
Notes to the Financial Statements
December 31, 2017

III. LONG-TERM DEBT (Continued)

Annual debt service requirements to maturity for capital leases:

Lease Year	Principal Due	Interest Due	Total
2018	\$ 274,209	\$ 10,336	\$ 284,545
2019	191,803	5,711	197,514
2020	183,746	2,802	186,548
Total	<u>\$ 649,758</u>	<u>\$ 18,849</u>	<u>\$ 668,607</u>

Annual debt service requirements to maturity for general obligation bonds to be paid with tax levies:

Year	Principal Due	Interest Due	Total
2018	\$ 885,000	\$ 638,234	\$ 1,523,234
2019	1,140,000	611,703	1,751,703
2020	1,180,000	581,290	1,761,290
2021	1,235,000	549,565	1,784,565
2022	1,310,000	488,865	1,798,865
2023-2027	5,290,000	2,110,711	7,400,711
2028-2032	5,015,000	1,437,147	6,452,147
2033-2037	6,350,000	548,714	6,898,714
Total	<u>\$ 22,405,000</u>	<u>\$ 6,966,229</u>	<u>\$ 29,371,229</u>

The County entered into a loan agreement in 2005 with the Kansas Department of Health and Environment (KDHE) to fund certain project costs for Sewer District No. 7. The project was completed and the final amount of the loan was \$380,027. Interest is paid at a rate of 2.32%.

The County entered into a loan agreement on October 7, 2009 with KDHE to fund certain project costs of Sewer District No. 3 to connect the City of Basehor, Kansas' wastewater collection system and treatment facility. The project was completed and the final amount of the loan was \$1,139,578. Interest is paid at a rate of 2.47%.

Annual debt service loan requirements to maturity are as follows:

Year	Principal Due	Interest Due	Total
2018	\$ 68,215	\$ 23,973	\$ 92,188
2019	70,054	22,258	92,312
2020	71,942	20,496	92,438
2021	73,882	18,687	92,569
2022	75,874	16,829	92,703
2023-2027	387,108	54,721	441,829
2028-2031	232,899	11,661	244,560
Total	<u>\$ 979,974</u>	<u>\$ 168,625</u>	<u>\$ 1,148,599</u>

In October 2011, the County landed a federal initiative with the United States Department of Veteran Affairs called a Consolidated Patient Account Center (CPAC) to bring additional jobs to the area. The County has committed to a \$50,000 annual payment for ten years to ensure the location of the CPAC within the County. At December 31, 2017, three years remain on the agreement.

Leavenworth County, Kansas

Notes to the Financial Statements
December 31, 2017

IV. INTERFUND TRANSACTIONS

A reconciliation of transfers by fund type for 2017 follows:

From	To	Amount	Regulatory Authority
General	General Equipment Reserve	\$ 858,005	K.S.A. 19-119
General	Capital Improvement Reserve	380,000	K.S.A. 19-120
County Health	Employee Benefits	222,255	K.S.A. 12-16,102
County Health	General Equipment Reserve	15,400	K.S.A. 19-119
Local Service Road and Bridge	Road and Bridge Equipment Reserve	337,030	K.S.A. 19-119
Local Service Road and Bridge	Employee Benefits	201,467	K.S.A. 12-16,102
Road and Bridge	Employee Benefits	736,490	K.S.A. 12-16,102
Road and Bridge	Road and Bridge Equipment Reserve	437,547	K.S.A. 19-119
Road and Bridge	Capital Improvement Reserve	800,000	K.S.A. 19-120
Council on Aging	General Equipment Reserve	30,767	K.S.A. 19-119
Council on Aging	Employee Benefits	346,278	K.S.A. 12-16,102
County Treasurer Special	Employee Benefits	162,711	K.S.A. 12-16,102
Solid Waste Management	General Equipment Reserve	89,405	K.S.A. 19-119
Solid Waste Management	Employee Benefits	93,828	K.S.A. 12-16,102
Special Sales Tax Revenue	Bond and Interest	2,867,375	Resolution 2005-5
County Capital Projects	Bond and Interest	527,218	Resolution 2005-5
Juvenile Detention	General Equipment Reserve	2,885	K.S.A. 19-119
Juvenile Detention	Employee Benefits	159,754	K.S.A. 12-16,102
Federal Grants	Employee Benefits	573	K.S.A. 12-16,102
Federal Grants	Community Corrections	5,627	Grant Agreement
Community Corrections	Community Corrections	25,000	Intrafund
Community Corrections	Employee Benefits	86,868	K.S.A. 12-16,102
Community Corrections	Federal Grants	5,496	Grant Agreement
Juvenile Intake and Assessment	Employee Benefits	25,583	K.S.A. 12-16,102
Register of Deeds Technology	Employee Benefits	6,938	K.S.A. 12-16,102
		<u>\$ 8,424,500</u>	

V. DEFINED BENEFIT PENSION PLAN

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate a 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Leavenworth County, Kansas

Notes to the Financial Statements
December 31, 2017

V. DEFINED BENEFIT PENSION PLAN (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.00% contribution rate with a 0% moratorium from the period January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for KPERS and 19.03% for KP&F the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$910,866 for KPERS and \$995,196 for KP&F for the year ended December 31, 2017.

Net Pension Liability. At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$8,486,429 and \$9,481,454 for KP & F. The net pension liability was measured as of June 30, 2017 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

VI. OTHER POST-EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

VII. COMMITMENTS AND CONTINGENCIES

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursements of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County as of December 31, 2017.

VIII. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions; injuries to employees; and natural disasters for which it carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have not been significant reductions in coverage from prior years.

Leavenworth County, Kansas

Notes to the Financial Statements
December 31, 2017

VIII. RISK MANAGEMENT (Continued)

The County pays an annual premium to KERIT for its workers compensation insurance coverage. The agreement to participate provides that the KERIT risk pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of four hundred fifty thousand dollars (\$450,000) up to five million dollars (\$5,000,000), for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERIT management.

The County and its related entities are involved in various lawsuits arising in the ordinary course of activities. In the opinion of County management and the County Counselor, the ultimate effect of these legal matters will not have a material effect on the County's financial position.

Leavenworth County, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over [Under]</u>
General Funds:					
General Fund	\$ 20,828,502	\$ -	\$ 20,828,502	\$ 19,717,283	\$ [1,111,219]
Special Purpose Funds:					
County Health	1,212,434	-	1,212,434	1,173,901	[38,533]
Employee Benefits	6,617,902	-	6,617,902	5,651,122	[966,780]
Register of Deeds Technology	116,996	-	116,996	77,897	[39,099]
Road and Bridge	8,405,300	-	8,405,300	8,133,866	[271,434]
Special Alcohol	40,000	-	40,000	20,800	[19,200]
Economic Development	286,400	-	286,400	286,400	-
Council on Aging	2,065,737	-	2,065,737	2,007,992	[57,745]
Special Parks and Recreation	13,700	-	13,700	5,645	[8,055]
911 Taxes	543,600	-	543,600	444,077	[99,523]
Juvenile Detention	690,499	-	690,499	558,354	[132,145]
City County Probation	177,111	-	177,111	77,877	[99,234]
Special Sales Tax Revenue	5,165,686	-	5,165,686	4,309,714	[855,972]
County Clerk Technology	18,000	-	18,000	16,715	[1,285]
County Treasurer Technology	18,000	-	18,000	16,723	[1,277]
County Capital Projects	30,996,440	-	30,996,440	8,318,908	[22,677,532]
Taxable Bond Series 2016B	4,162,662	-	4,162,662	4,161,362	[1,300]
Local Service Road and Bridge	2,653,100	-	2,653,100	2,404,041	[249,059]
Bond and Interest Fund:					
Bond and Interest	3,394,595	-	3,394,595	3,394,593	[2]
Business Fund:					
Solid Waste Management	1,646,066	-	1,646,066	1,586,933	[59,133]
Related Municipal Entities:					
Sewer District No. 1	38,875	-	38,875	13,066	[25,809]
Sewer District No. 2	43,050	-	43,050	22,353	[20,697]
Sewer District No. 3	103,712	-	103,712	103,349	[363]
Sewer District No. 5	10,800	-	10,800	8,459	[2,341]
Sewer District No. 6	-	-	-	-	-
Sewer District No. 7	63,920	-	63,920	63,919	[1]

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 10,734,201	\$ 11,003,684	\$ [269,483]
Delinquent taxes	169,452	-	169,452
Motor vehicle taxes	1,577,534	1,393,001	184,533
Other taxes	87,183	74,504	12,679
Interest and penalties	271,585	216,500	55,085
Licenses, permits, & fees	1,483,720	834,125	649,595
Charges for services	3,502,863	3,076,000	426,863
Interest on idle funds	176,839	38,000	138,839
Intergovernmental	736,965	616,310	120,655
Transfers in	-	113,750	[113,750]
Reimbursements	744,298	812,750	[68,452]
Miscellaneous	105,098	86,100	18,998
Total Receipts	<u>19,589,738</u>	<u>\$ 18,778,976</u>	<u>\$ 1,325,014</u>
Expenditures			
County Commission			
Personal services	323,514	\$ 306,499	\$ 17,015
Commodities	64,930	31,050	33,880
Contractual	2,599	3,850	[1,251]
Total County Commission	<u>391,043</u>	<u>341,399</u>	<u>49,644</u>
County Clerk			
Personal services	134,633	139,526	[4,893]
Contractual	1,794	2,350	[556]
Commodities	3,424	3,800	[376]
Transfers out	5,400	5,400	-
Total County Clerk	<u>145,251</u>	<u>151,076</u>	<u>[5,825]</u>
County Treasurer			
Personal services	275,718	267,066	8,652
Contractual	20,047	7,200	12,847
Commodities	21,529	26,499	[4,970]
Total County Treasurer	<u>317,294</u>	<u>300,765</u>	<u>16,529</u>
Register of Deeds			
Personal services	182,663	182,715	[52]
Contractual	843	1,700	[857]
Commodities	1,853	2,550	[697]
Total Register of Deeds	<u>185,359</u>	<u>186,965</u>	<u>[1,606]</u>
Emergency Medical Service			
Personal services	2,312,638	2,386,436	[73,798]
Contractual	226,029	226,302	[273]
Commodities	313,793	341,250	[27,457]
Capital outlay	61,307	48,000	13,307
Lease purchase payments	87,031	87,190	[159]
Transfers out	186,104	186,104	-
Total Emergency Medical Service	<u>3,186,902</u>	<u>3,275,282</u>	<u>[88,380]</u>

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 General Fund (Continued)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

Expenditures (Continued)	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Planning and Zoning			
Personal services	\$ 270,772	\$ 282,015	\$ [11,243]
Contractual	19,326	30,475	[11,149]
Commodities	5,755	8,350	[2,595]
Transfers out	<u>3,852</u>	<u>3,852</u>	<u>-</u>
Total Planning and Zoning	<u>299,705</u>	<u>324,692</u>	<u>[24,987]</u>
County Sheriff			
Personal services	4,984,198	4,970,017	14,181
Contractual	796,999	945,278	[148,279]
Commodities	299,848	440,800	[140,952]
Transfers out	<u>544,828</u>	<u>294,828</u>	<u>250,000</u>
Total County Sheriff	<u>6,625,873</u>	<u>6,650,923</u>	<u>[25,050]</u>
County Counselor			
Personal services	173,375	183,777	[10,402]
Contractual	258,133	275,000	[16,867]
Commodities	<u>1,334</u>	<u>1,500</u>	<u>[166]</u>
Total County Counselor	<u>432,842</u>	<u>460,277</u>	<u>[27,435]</u>
County Attorney			
Personal services	917,216	936,182	[18,966]
Contractual	56,196	60,680	[4,484]
Commodities	23,612	14,750	8,862
Court ordered payments	<u>94,585</u>	<u>75,500</u>	<u>19,085</u>
Total County Attorney	<u>1,091,609</u>	<u>1,087,112</u>	<u>4,497</u>
Emergency Preparedness			
Personal services	120,756	118,231	2,525
Contractual	54,181	87,078	[32,897]
Commodities	8,482	11,400	[2,918]
Capital outlay	-	3,000	[3,000]
Transfers out	<u>58,899</u>	<u>58,899</u>	<u>-</u>
Total Emergency Preparedness	<u>242,318</u>	<u>278,608</u>	<u>[36,290]</u>
Coroner			
Contractual	<u>147,685</u>	<u>154,000</u>	<u>[6,315]</u>
Total Coroner	<u>147,685</u>	<u>154,000</u>	<u>[6,315]</u>
Courthouse General			
Contractual services	1,079,884	1,803,638	[723,754]
Commodities	117,486	179,000	[61,514]
Capital outlay	285,353	197,514	87,839
Transfers out	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total Courthouse General	<u>1,532,723</u>	<u>2,230,152</u>	<u>[697,429]</u>
Information Services			
Personal services	269,833	206,496	63,337
Contractual services	91,620	102,719	[11,099]
Commodities	3,283	7,500	[4,217]
Capital outlay	-	8,000	[8,000]
Transfers out	<u>93,368</u>	<u>93,368</u>	<u>-</u>
Total Information Services	<u>458,104</u>	<u>418,083</u>	<u>40,021</u>

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
General Fund (Continued)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Expenditures (Continued)			
Unified Court Costs			
Contractual services	\$ 138,620	\$ 157,341	\$ [18,721]
Commodities	<u>62,237</u>	<u>68,000</u>	<u>[5,763]</u>
Total Unified Court Costs	<u>200,857</u>	<u>225,341</u>	<u>[24,484]</u>
Human Resources			
Personal services	219,854	213,837	6,017
Contractual services	90,305	90,050	255
Commodities	<u>2,742</u>	<u>5,700</u>	<u>[2,958]</u>
Total Human Resources	<u>312,901</u>	<u>309,587</u>	<u>3,314</u>
Building Maintenance			
Personal services	190,504	190,627	[123]
Contractual services	101,189	110,062	[8,873]
Commodities	34,235	58,495	[24,260]
Capital outlay	-	2,500	[2,500]
Transfers out	<u>46,248</u>	<u>19,248</u>	<u>27,000</u>
Total Building Maintenance	<u>372,176</u>	<u>380,932</u>	<u>[8,756]</u>
Justice Center			
Personal services	84,064	90,084	[6,020]
Contractual services	182,533	245,502	[62,969]
Commodities	369,147	373,080	[3,933]
Capital outlay	683,814	715,000	[31,186]
Transfers out	<u>137,835</u>	<u>57,835</u>	<u>80,000</u>
Total Justice Center	<u>1,457,393</u>	<u>1,481,501</u>	<u>[24,108]</u>
Appraiser			
Personal services	549,512	587,057	[37,545]
Contractual services	54,558	63,054	[8,496]
Commodities	29,013	42,500	[13,487]
Transfers out	<u>8,012</u>	<u>4,012</u>	<u>4,000</u>
Total Appraiser	<u>641,095</u>	<u>696,623</u>	<u>[55,528]</u>
GIS Appraiser			
Personal services	143,433	146,723	[3,290]
Contractual services	15,509	16,245	[736]
Commodities	7,499	7,300	199
Capital outlay	1,800	1,800	-
Transfers out	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Total GIS Appraiser	<u>180,241</u>	<u>184,068</u>	<u>[3,827]</u>
Election			
Personal services	174,915	230,224	[55,309]
Contractual services	30,187	68,900	[38,713]
Commodities	50,076	151,000	[100,924]
Transfers out	<u>75,000</u>	<u>25,000</u>	<u>50,000</u>
Total Election	<u>330,178</u>	<u>475,124</u>	<u>[144,946]</u>
Noxious Weeds			
Personal services	121,345	139,193	[17,848]
Contractual services	24,441	27,200	[2,759]
Commodities	194,807	209,448	[14,641]
Capital outlay	65,057	77,000	[11,943]
Transfers out	<u>16,459</u>	<u>16,459</u>	<u>-</u>
Total Noxious Weeds	<u>422,109</u>	<u>469,300</u>	<u>[47,191]</u>

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 General Fund (Continued)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Expenditures (Continued)			
Risk Management			
Personal services	\$ 2,910	\$ 3,385	\$ [475]
Commodities	<u>3,208</u>	<u>7,100</u>	<u>[3,892]</u>
Total Risk Management	<u>6,118</u>	<u>10,485</u>	<u>[4,367]</u>
Appropriations	<u>737,507</u>	<u>736,207</u>	<u>1,300</u>
Total Expenditures	<u>19,717,283</u>	<u>\$ 20,828,502</u>	<u>\$ [1,111,219]</u>
Receipts Over [Under] Expenditures	<u>[127,545]</u>		
Unencumbered Cash, Beginning	4,356,625		
Prior Period Adjustment - Calculation Error	<u>203</u>		
Unencumbered Cash, Beginning, Restated	<u>4,356,828</u>		
Unencumbered Cash, Ending	<u>\$ 4,229,283</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 County Health Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 404,906	\$ 411,623	\$ [6,717]
Delinquent taxes	4,945	-	4,945
Motor vehicle taxes	59,604	53,667	5,937
Grants	598,933	647,102	[48,169]
Charges for services	<u>118,467</u>	<u>100,000</u>	<u>18,467</u>
Total Receipts	<u>1,186,855</u>	<u>\$ 1,212,392</u>	<u>\$ [25,537]</u>
Expenditures			
Personal services	711,384	\$ 708,076	\$ 3,308
Contractual services	178,795	149,736	29,059
Commodities	46,067	70,000	[23,933]
Capital outlay	-	56,800	[56,800]
Transfers out	<u>237,655</u>	<u>227,822</u>	<u>9,833</u>
Total Expenditures	<u>1,173,901</u>	<u>\$ 1,212,434</u>	<u>\$ [38,533]</u>
Receipts Over [Under] Expenditures	12,954		
Unencumbered Cash, Beginning	<u>106,723</u>		
Unencumbered Cash, Ending	<u>\$ 119,677</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 3,157,361	\$ 3,204,664	\$ [47,303]
Delinquent taxes	39,811	-	39,811
Motor vehicle taxes	522,921	465,644	57,277
Miscellaneous	204	-	204
Transfers in	<u>2,042,745</u>	<u>2,076,886</u>	<u>[34,141]</u>
Total Receipts	<u>5,763,042</u>	<u>\$ 5,747,194</u>	<u>\$ 15,848</u>
Expenditures			
Personal services	<u>5,651,122</u>	<u>\$ 6,617,902</u>	<u>\$ [966,780]</u>
Total Expenditures	<u>5,651,122</u>	<u>\$ 6,617,902</u>	<u>\$ [966,780]</u>
Receipts Over [Under] Expenditures	111,920		
Unencumbered Cash, Beginning	<u>2,177,589</u>		
Unencumbered Cash, Ending	<u>\$ 2,289,509</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Register of Deeds Technology Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Interest	\$ 22	\$ 100	\$ [78]
Program income	<u>106,878</u>	<u>100,000</u>	<u>6,878</u>
Total Receipts	<u>106,900</u>	<u>\$ 100,100</u>	<u>\$ 6,800</u>
Expenditures			
Personal services	36,360	\$ 53,459	\$ [17,099]
Contractual services	26,127	26,500	[373]
Commodities	3,572	1,000	2,572
Capital outlay	4,900	20,000	[15,100]
Transfers out	<u>6,938</u>	<u>16,037</u>	<u>[9,099]</u>
Total Expenditures	<u>77,897</u>	<u>\$ 116,996</u>	<u>\$ [39,099]</u>
Receipts Over [Under] Expenditures	29,003		
Unencumbered Cash, Beginning	<u>75,285</u>		
Unencumbered Cash, Ending	<u>\$ 104,288</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 5,894,498	\$ 5,970,639	\$ [76,141]
Delinquent taxes	86,253	-	86,253
Motor vehicle taxes	873,568	775,078	98,490
Intergovernmental	1,480,562	1,312,693	167,869
Special assessments	-	14,931	[14,931]
Sale of material and reimbursements	<u>298,499</u>	<u>186,000</u>	<u>112,499</u>
Total Receipts	<u>8,633,380</u>	<u>\$ 8,259,341</u>	<u>\$ 374,039</u>
Expenditures			
Personal services	1,801,415	\$ 1,990,937	\$ [189,522]
Contractual services	382,788	490,000	[107,212]
Commodities	3,711,613	4,248,826	[537,213]
Capital outlay	264,013	501,500	[237,487]
Transfers out	<u>1,974,037</u>	<u>1,174,037</u>	<u>800,000</u>
Total Expenditures	<u>8,133,866</u>	<u>\$ 8,405,300</u>	<u>\$ [271,434]</u>
Receipts Over [Under] Expenditures	499,514		
Unencumbered Cash, Beginning	<u>821,781</u>		
Unencumbered Cash, Ending	<u>\$ 1,321,295</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Special Alcohol Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Liquor tax	\$ 45,004	\$ 20,000	\$ 25,004
Total Receipts	<u>45,004</u>	<u>\$ 20,000</u>	<u>\$ 25,004</u>
Expenditures			
Contractual services	<u>20,800</u>	<u>\$ 40,000</u>	<u>\$ [19,200]</u>
Total Expenditures	<u>20,800</u>	<u>\$ 40,000</u>	<u>\$ [19,200]</u>
Receipts Over [Under] Expenditures	24,204		
Unencumbered Cash, Beginning	<u>74,607</u>		
Unencumbered Cash, Ending	<u>\$ 98,811</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 216,455	\$ 219,812	\$ [3,357]
Delinquent taxes	3,741	-	3,741
Motor vehicle taxes	40,882	37,999	2,883
Miscellaneous	<u>13</u>	<u>-</u>	<u>13</u>
Total Receipts	<u>261,091</u>	<u>\$ 257,811</u>	<u>\$ 3,280</u>
Expenditures			
Contractual services	<u>286,400</u>	<u>\$ 286,400</u>	<u>\$ -</u>
Total Expenditures	<u>286,400</u>	<u>\$ 286,400</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	[25,309]		
Unencumbered Cash, Beginning	<u>28,589</u>		
Unencumbered Cash, Ending	<u>\$ 3,280</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Council on Aging Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 1,445,242	\$ 1,469,316	\$ [24,074]
Delinquent taxes	16,420	-	16,420
Motor vehicle taxes	172,189	154,858	17,331
Intergovernmental	507,335	351,193	156,142
Charge for services	17,833	-	17,833
Miscellaneous	<u>2,378</u>	<u>87,500</u>	<u>[85,122]</u>
Total Receipts	<u>2,161,397</u>	<u>\$ 2,062,867</u>	<u>\$ 98,530</u>
Expenditures			
Personal services	992,651	\$ 1,070,723	\$ [78,072]
Contractual services	458,230	521,069	[62,839]
Commodities	180,066	96,900	83,166
Transfers out	<u>377,045</u>	<u>377,045</u>	<u>-</u>
Total Expenditures	<u>2,007,992</u>	<u>\$ 2,065,737</u>	<u>\$ [57,745]</u>
Receipts Over [Under] Expenditures	153,405		
Unencumbered Cash, Beginning	<u>113,880</u>		
Unencumbered Cash, Ending	<u>\$ 267,285</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Liquor tax	\$ 10,129	\$ 5,000	\$ 5,129
Total Receipts	<u>10,129</u>	<u>\$ 5,000</u>	<u>\$ 5,129</u>
Expenditures			
Contractual services	<u>5,645</u>	<u>\$ 13,700</u>	<u>\$ [8,055]</u>
Total Expenditures	<u>5,645</u>	<u>\$ 13,700</u>	<u>\$ [8,055]</u>
Receipts Over [Under] Expenditures	4,484		
Unencumbered Cash, Beginning	<u>19,699</u>		
Unencumbered Cash, Ending	<u>\$ 24,183</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 911 Taxes Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
911 tax	\$ 414,915	\$ 404,130	\$ 10,785
Total Receipts	<u>414,915</u>	<u>\$ 404,130</u>	<u>\$ 10,785</u>
Expenditures			
Contractual services	444,077	\$ 504,200	\$ [60,123]
Commodities	-	5,000	[5,000]
Capital outlay	-	<u>34,400</u>	<u>[34,400]</u>
Total Expenditures	<u>444,077</u>	<u>\$ 543,600</u>	<u>\$ [99,523]</u>
Receipts Over [Under] Expenditures	[29,162]		
Unencumbered Cash, Beginning	<u>668,223</u>		
Unencumbered Cash, Ending	<u>\$ 639,061</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Juvenile Detention Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 515,234	\$ 523,272	\$ [8,038]
Delinquent taxes	6,687	-	6,687
Motor vehicle taxes	58,703	52,071	6,632
Intergovernmental	4,738	-	4,738
Charge for services	<u>55,020</u>	<u>42,500</u>	<u>12,520</u>
Total Receipts	<u>640,382</u>	<u>\$ 617,843</u>	<u>\$ 22,539</u>
Expenditures			
Personal services	335,311	\$ 414,170	\$ [78,859]
Contractual services	48,748	94,390	[45,642]
Commodities	11,656	19,300	[7,644]
Transfers out	<u>162,639</u>	<u>162,639</u>	<u>-</u>
Total Expenditures	<u>558,354</u>	<u>\$ 690,499</u>	<u>\$ [132,145]</u>
Receipts Over [Under] Expenditures	82,028		
Unencumbered Cash, Beginning	<u>225,102</u>		
Unencumbered Cash, Ending	<u>\$ 307,130</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 City County Probation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Charge for services	\$ -	\$ 175,135	\$ [175,135]
Total Receipts	<u>-</u>	<u>\$ 175,135</u>	<u>\$ [175,135]</u>
Expenditures			
Personal services	-	\$ 110,999	\$ [110,999]
Contractual services	77,877	13,900	63,977
Commodities	-	3,000	[3,000]
Transfers out	-	49,212	[49,212]
Total Expenditures	<u>77,877</u>	<u>\$ 177,111</u>	<u>\$ [99,234]</u>
Receipts Over [Under] Expenditures	[77,877]		
Unencumbered Cash, Beginning	<u>77,877</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
Special Sales Tax Revenue Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Sales tax	\$ 643,542	\$ 298,000	\$ 345,542
Interest income	15,475	800	14,675
Local assistance	<u>166,669</u>	<u>166,680</u>	<u>[11]</u>
Total Receipts	<u>825,686</u>	<u>\$ 465,480</u>	<u>\$ 360,206</u>
Expenditures			
Contractual services	1,376,691	\$ 2,232,663	\$ [855,972]
Debt service	65,648	65,648	-
Transfers out	<u>2,867,375</u>	<u>2,867,375</u>	<u>-</u>
Total Expenditures	<u>4,309,714</u>	<u>\$ 5,165,686</u>	<u>\$ [855,972]</u>
Receipts Over [Under] Expenditures	[3,484,028]		
Unencumbered Cash, Beginning	<u>5,452,829</u>		
Unencumbered Cash, Ending	<u>\$ 1,968,801</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 County Clerk Technology Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Program income	\$ 26,720	\$ 18,000	\$ 8,720
Total Receipts	<u>26,720</u>	<u>\$ 18,000</u>	<u>\$ 8,720</u>
Expenditures			
Contractual services	799	\$ 4,000	\$ [3,201]
Commodities	15,916	-	15,916
Capital outlay	<u>-</u>	<u>14,000</u>	<u>[14,000]</u>
Total Expenditures	<u>16,715</u>	<u>\$ 18,000</u>	<u>\$ [1,285]</u>
Receipts Over [Under] Expenditures	10,005		
Unencumbered Cash, Beginning	<u>39,546</u>		
Unencumbered Cash, Ending	<u>\$ 49,551</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 County Treasurer Technology Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Program income	\$ 26,720	\$ 18,000	\$ 8,720
Total Receipts	<u>26,720</u>	<u>\$ 18,000</u>	<u>\$ 8,720</u>
Expenditures			
Capital outlay	16,723	\$ 18,000	\$ [1,277]
Total Expenditures	<u>16,723</u>	<u>\$ 18,000</u>	<u>\$ [1,277]</u>
Receipts Over [Under] Expenditures	9,997		
Unencumbered Cash, Beginning	<u>33,096</u>		
Unencumbered Cash, Ending	<u>\$ 43,093</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 County Capital Projects Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Interest income	\$ 45,000	\$ -	\$ 45,000
Sales tax	3,135,436	2,980,000	155,436
Bond proceeds	<u>-</u>	<u>20,000,000</u>	<u>[20,000,000]</u>
Total Receipts	<u>3,180,436</u>	<u>\$ 22,980,000</u>	<u>\$ [19,799,564]</u>
Expenditures			
Contractual services	7,689,943	\$ 30,744,292	\$ [23,054,349]
Cost of issuance	101,747	-	101,747
Transfers out	<u>527,218</u>	<u>252,148</u>	<u>275,070</u>
Total Expenditures	<u>8,318,908</u>	<u>\$ 30,996,440</u>	<u>\$ [22,677,532]</u>
Receipts Over [Under] Expenditures	[5,138,472]		
Unencumbered Cash, Beginning	<u>15,695,762</u>		
Unencumbered Cash, Ending	<u>\$ 10,557,290</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Taxable Bond Series 2016B Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Interest income	\$ 5,215	\$ 5,215	\$ -
Total Receipts	<u>5,215</u>	<u>\$ 5,215</u>	<u>\$ -</u>
Expenditures			
Contractual services	4,126,266	\$ 4,161,362	\$ [35,096]
Cost of issuance	35,096	-	35,096
Transfers out	<u>-</u>	<u>1,300</u>	<u>[1,300]</u>
Total Expenditures	<u>4,161,362</u>	<u>\$ 4,162,662</u>	<u>\$ [1,300]</u>
Receipts Over [Under] Expenditures	[4,156,147]		
Unencumbered Cash, Beginning	<u>4,157,447</u>		
Unencumbered Cash, Ending	<u>\$ 1,300</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Local Service Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 1,961,008	\$ 1,985,623	\$ [24,615]
Delinquent taxes	35,061	-	35,061
Motor vehicle taxes	321,357	293,329	28,028
Fuel tax	166,943	148,941	18,002
Miscellaneous	<u>3,829</u>	<u>50,000</u>	<u>[46,171]</u>
Total Receipts	<u>2,488,198</u>	<u>\$ 2,477,893</u>	<u>\$ 10,305</u>
Expenditures			
Personal services	501,403	\$ 520,203	\$ [18,800]
Contractual services	16,475	17,600	[1,125]
Commodities	1,068,957	1,254,800	[185,843]
Capital outlay	278,709	322,000	[43,291]
Transfers out	<u>538,497</u>	<u>538,497</u>	<u>-</u>
Total Expenditures	<u>2,404,041</u>	<u>\$ 2,653,100</u>	<u>\$ [249,059]</u>
Receipts Over [Under] Expenditures	84,157		
Unencumbered Cash, Beginning	<u>153,017</u>		
Unencumbered Cash, Ending	<u>\$ 237,174</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Non-Budgeted Special Purpose Funds *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Community Corrections</u>	<u>Juvenile Justice Authority</u>	<u>JDC Family Strong</u>	<u>PALS</u>	<u>Memorials</u>
Receipts					
Motor vehicle tax	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and fees	-	-	-	-	-
Sales tax	-	-	-	-	-
Intergovernmental	465,192	172,333	-	-	-
Miscellaneous	192	-	-	8,473	134,258
Interest income	-	-	-	-	-
Reimbursements	121	85	-	-	-
Transfers in	<u>30,627</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>496,132</u>	<u>172,418</u>	<u>-</u>	<u>8,473</u>	<u>134,258</u>
Expenditures					
Personal services	304,857	-	-	-	-
Contracted services	53,319	158,611	-	2,746	296
Commodities	7,404	-	-	3,037	2,635
Capital outlay	-	-	-	-	-
Transfer out	<u>117,364</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>482,944</u>	<u>158,611</u>	<u>-</u>	<u>5,783</u>	<u>2,931</u>
Receipts Over [Under] Expenditures	13,188	13,807	-	2,690	131,327
Unencumbered Cash, Beginning	<u>122,434</u>	<u>10,749</u>	<u>575</u>	<u>17,994</u>	<u>55,075</u>
Unencumbered Cash, Ending	<u>\$ 135,622</u>	<u>\$ 24,556</u>	<u>\$ 575</u>	<u>\$ 20,684</u>	<u>\$ 186,402</u>

* These funds are not required to be budgeted.

<u>Drug Prosecutor</u>	<u>Alcohol Drug Safe Action</u>	<u>Juvenile Supervision Fees</u>	<u>CCH Permits</u>	<u>Juvenile Intake and Assessment</u>	<u>Federal Grants</u>	<u>Sheriff Drug Forfeitures</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	5,103	2,398	-	-
-	-	-	-	-	-	-
-	-	-	-	180,584	59,081	-
471	-	1,102	-	-	-	1,270
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	5,496	-
<u>471</u>	<u>-</u>	<u>1,102</u>	<u>5,103</u>	<u>182,982</u>	<u>64,577</u>	<u>1,270</u>
-	-	-	-	104,220	7,422	-
2,222	-	-	1,545	10,451	2,560	-
-	-	-	-	528	64,668	-
-	-	-	-	-	-	-
-	-	-	-	25,583	6,200	-
<u>2,222</u>	<u>-</u>	<u>-</u>	<u>1,545</u>	<u>140,782</u>	<u>80,850</u>	<u>-</u>
[1,751]	-	1,102	3,558	42,200	[16,273]	1,270
<u>13,147</u>	<u>29,359</u>	<u>11,340</u>	<u>22,678</u>	<u>48,594</u>	<u>55,942</u>	<u>23,667</u>
<u>\$ 11,396</u>	<u>\$ 29,359</u>	<u>\$ 12,442</u>	<u>\$ 26,236</u>	<u>\$ 90,794</u>	<u>\$ 39,669</u>	<u>\$ 24,937</u>

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Non-Budgeted Special Purpose Funds
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2017

	Juvenile Drinking Program	Violent Offenders	Drug Test and Supervision	INK Fee Fund	Attorney Training
Receipts					
Motor vehicle tax	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and fees	-	20,939	35,064	38,485	-
Sales tax	-	-	-	-	-
Intergovernmental	-	-	-	-	3,445
Miscellaneous	-	-	-	-	-
Interest income	-	-	-	-	-
Reimbursements	-	-	-	-	-
Transfers in	-	-	-	-	-
Total Receipts	<u>-</u>	<u>20,939</u>	<u>35,064</u>	<u>38,485</u>	<u>3,445</u>
Expenditures					
Personal services	-	-	8,178	-	-
Contracted services	-	23,854	12,291	-	5,304
Commodities	-	-	-	-	-
Capital outlay	-	-	-	-	-
Transfer out	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>23,854</u>	<u>20,469</u>	<u>-</u>	<u>5,304</u>
Receipts Over [Under] Expenditures	-	[2,915]	14,595	38,485	[1,859]
Unencumbered Cash, Beginning	<u>2,993</u>	<u>23,833</u>	<u>60,699</u>	<u>149,131</u>	<u>13,199</u>
Unencumbered Cash, Ending	<u>\$ 2,993</u>	<u>\$ 20,918</u>	<u>\$ 75,294</u>	<u>\$ 187,616</u>	<u>\$ 11,340</u>

See independent auditor's report on the financial statements.

<u>Landfill Closure</u>	<u>Township Road Improvement</u>	<u>Township Traffic Impact Fee</u>	<u>Country Treasurer Special</u>	<u>General Equipment Reserve</u>	<u>Local Service Capital Equipment Reserve</u>	<u>Capital Improvement Reserve</u>	<u>Road and Bridge Equipment Reserve</u>
\$ -	\$ -	\$ -	\$ 18,221	\$ -	\$ -	\$ -	\$ -
-	308,250	75,727	713,394	-	-	-	-
-	-	-	4,481	-	-	-	-
-	-	-	-	-	-	278,743	-
-	-	-	-	-	-	-	-
-	2,827	810	-	-	-	-	8,096
-	-	-	-	-	-	-	-
-	-	-	-	996,462	337,030	1,180,000	437,547
-	<u>311,077</u>	<u>76,537</u>	<u>736,096</u>	<u>996,462</u>	<u>337,030</u>	<u>1,458,743</u>	<u>445,643</u>
-	-	-	517,793	-	-	-	-
-	-	-	36,342	-	-	-	-
-	56,586	-	35,400	-	-	-	-
-	-	-	-	702,668	269,544	886,830	489,955
-	-	-	162,711	-	-	-	-
-	<u>56,586</u>	-	<u>752,246</u>	<u>702,668</u>	<u>269,544</u>	<u>886,830</u>	<u>489,955</u>
-	254,491	76,537	[16,150]	293,794	67,486	571,913	[44,312]
<u>65,885</u>	<u>2,866,662</u>	<u>801,493</u>	<u>83,519</u>	<u>4,956,199</u>	<u>702,521</u>	<u>2,625,938</u>	<u>3,506,818</u>
<u>\$ 65,885</u>	<u>\$ 3,121,153</u>	<u>\$ 878,030</u>	<u>\$ 67,369</u>	<u>\$ 5,249,993</u>	<u>\$ 770,007</u>	<u>\$ 3,197,851</u>	<u>\$ 3,462,506</u>

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 19	\$ -	\$ 19
Delinquent taxes	1,315	1,334	[19]
Transfer in	<u>3,394,593</u>	<u>3,394,594</u>	<u>[1]</u>
Total Receipts	<u>3,395,927</u>	<u>\$ 3,395,928</u>	<u>\$ [1]</u>
 Expenditures			
Principal	2,825,000	\$ 2,825,000	\$ -
Interest	<u>569,593</u>	<u>569,595</u>	<u>[2]</u>
Total Expenditures	<u>3,394,593</u>	<u>\$ 3,394,595</u>	<u>\$ [2]</u>
 Receipts Over [Under] Expenditures	1,334		
 Unencumbered Cash, Beginning	<u>45,088</u>		
 Unencumbered Cash, Ending	<u>\$ 46,422</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
Solid Waste Management Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 210,791	\$ 210,791	\$ -
Delinquent taxes	4,266	4,266	-
Motor vehicle tax	44,904	36,426	8,478
Charges for services	<u>1,412,828</u>	<u>1,305,337</u>	<u>107,491</u>
Total Receipts	<u>1,672,789</u>	<u>\$ 1,556,820</u>	<u>\$ 115,969</u>
Expenditures			
Personal services	253,484	\$ 273,233	\$ [19,749]
Contractual services	1,081,618	1,070,000	11,618
Commodities	22,186	39,750	[17,564]
Capital outlay	46,412	79,850	[33,438]
Transfers out	<u>183,233</u>	<u>183,233</u>	<u>-</u>
Total Expenditures	<u>1,586,933</u>	<u>\$ 1,646,066</u>	<u>\$ [59,133]</u>
Receipts Over [Under] Expenditures	85,856		
Unencumbered Cash, Beginning	<u>460,381</u>		
Unencumbered Cash, Ending	<u>\$ 546,237</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Trust Fund - Special Law Enforcement Fund*
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2017

Receipts	
Taxes	\$ 469
Total Receipts	<u>469</u>
Expenditures	
Commodities	<u>3,238</u>
Total Expenditures	<u>3,238</u>
Receipts Over [Under] Expenditures	[2,769]
Unencumbered Cash, Beginning	<u>31,978</u>
Unencumbered Cash, Ending	<u>\$ 29,209</u>

* This fund is not required to be budgeted.

Leavenworth County, Kansas
 Related Municipal Entity
 Sewer District No. 1
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Special assessments	\$ 39,000	\$ 38,875	\$ 125
Total Receipts	<u>39,000</u>	<u>\$ 38,875</u>	<u>\$ 125</u>
Expenditures			
Contractual services	10,104	\$ 35,900	\$ [25,796]
Commodities	<u>2,962</u>	<u>2,975</u>	<u>[13]</u>
Total Expenditures	<u>13,066</u>	<u>\$ 38,875</u>	<u>\$ [25,809]</u>
Receipts Over [Under] Expenditures	25,934		
Unencumbered Cash, Beginning	<u>29,933</u>		
Unencumbered Cash, Ending	<u>\$ 55,867</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Related Municipal Entity
 Sewer District No. 2
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Special assessments	\$ 43,250	\$ 43,050	\$ 200
Total Receipts	<u>43,250</u>	<u>\$ 43,050</u>	<u>\$ 200</u>
Expenditures			
Contractual services	11,276	\$ 40,300	\$ [29,024]
Commodities	<u>11,077</u>	<u>2,750</u>	<u>8,327</u>
Total Expenditures	<u>22,353</u>	<u>\$ 43,050</u>	<u>\$ [20,697]</u>
Receipts Over [Under] Expenditures	20,897		
Unencumbered Cash, Beginning	<u>80,566</u>		
Unencumbered Cash, Ending	<u>\$ 101,463</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Related Municipal Entity
 Sewer District No. 3
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Special assessments	\$ 103,212	\$ 103,212	\$ -
Total Receipts	<u>103,212</u>	<u>\$ 103,212</u>	<u>\$ -</u>
Expenditures			
Contractual services	33,137	\$ 33,500	\$ [363]
Debt service	<u>70,212</u>	<u>70,212</u>	<u>-</u>
Total Expenditures	<u>103,349</u>	<u>\$ 103,712</u>	<u>\$ [363]</u>
Receipts Over [Under] Expenditures	[137]		
Unencumbered Cash, Beginning	<u>44,376</u>		
Unencumbered Cash, Ending	<u>\$ 44,239</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Related Municipal Entity
 Sewer District No. 5
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Special assessments	\$ 10,800	\$ 10,800	\$ -
Total Receipts	<u>10,800</u>	<u>\$ 10,800</u>	<u>\$ -</u>
Expenditures			
Contractual services	3,808	\$ 9,250	\$ [5,442]
Commodities	<u>4,651</u>	<u>1,550</u>	<u>3,101</u>
Total Expenditures	<u>8,459</u>	<u>\$ 10,800</u>	<u>\$ [2,341]</u>
Receipts Over [Under] Expenditures	2,341		
Unencumbered Cash, Beginning	<u>83,486</u>		
Unencumbered Cash, Ending	<u>\$ 85,827</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Related Municipal Entity
 Sewer District No. 6
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Special assessments	\$ -	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Contractual services	-	\$ -	\$ -
Commodities	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	-		
Unencumbered Cash, Beginning	<u>6,678</u>		
Unencumbered Cash, Ending	<u>\$ 6,678</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Related Municipal Entity
 Sewer District No. 7
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Special assessments	\$ 63,633	\$ 63,918	\$ [285]
Total Receipts	<u>63,633</u>	<u>\$ 63,918</u>	<u>\$ [285]</u>
Expenditures			
Contractual services	40,000	\$ 40,000	\$ -
Debt service	<u>23,919</u>	<u>23,920</u>	<u>[1]</u>
Total Expenditures	<u>63,919</u>	<u>\$ 63,920</u>	<u>\$ [1]</u>
Receipts Over [Under] Expenditures	[286]		
Unencumbered Cash, Beginning	<u>29,010</u>		
Unencumbered Cash, Ending	<u>\$ 28,724</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
Agency Funds
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2017

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Funds:				
Road and Bridge Escrow	\$ 68,749	\$ 10,425	\$ 4,025	\$ 75,149
Payroll Clearing	233,845	22,439,257	22,253,110	419,992
Cash Over or Short	227	-	6	221
Sales Tax Vehicle	258,632	4,617,243	4,636,898	238,977
Current Ad Valorem Tax	46,395,409	83,123,775	81,383,671	48,135,513
Motor Vehicle Tax	384,346	9,853,386	9,766,109	471,623
Recreational Vehicle Tax	3,767	142,297	142,272	3,792
In Lieu of Tax	2,689	1,387	4,076	-
Redemption	410,831	1,103,391	1,141,030	373,192
City/County Highway Fuel Tax	-	1,703,325	1,703,325	-
Delinquent Taxes	22,254	98,709	96,893	24,070
Real Estate Part Pay Property Tax	15,542	18,636	33,190	988
Personal Property Part Pay Property Tax	2,402	-	884	1,518
Advance Taxes	-	6,663	6,663	-
Local Alcohol Liquor Tax	-	77,401	65,261	12,140
Special County Mineral Production Tax	107	467	574	-
Change - Treasurer Overcharge	14,124	104,892	103,554	15,462
Tax Escrow Delinquent	126,322	920,317	877,811	168,828
State Institutional Building	-	354,054	354,054	-
State Education Building	-	708,107	708,107	-
Game Licenses - State	36	4,596	4,632	-
Park Permits - State	-	14,730	14,730	-
Statutory Filing Fee	550	600	900	250
Unclaimed Legacies	51,781	-	-	51,781
CMB State Stamps	125	125	125	125
Kansas Drivers License Records	1,139	105,313	106,452	-
County Sales Tax	625	681	-	1,306
Commercial Motor Vehicle	66,708	998,123	1,056,631	8,200
Subtotals	48,060,210	126,407,900	124,464,983	50,003,127

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
Agency Funds (Continued)
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2017

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subtotals forward:	\$ 48,060,210	\$ 126,407,900	\$ 124,464,983	\$ 50,003,127
Auto Registration	-	3,004,783	3,004,783	-
Auto Titles - State	-	159,917	159,917	-
Auto Transfer - State	-	321,874	321,874	-
Antique Auto Tax	-	24,092	24,092	-
Antique Auto Fees	-	10,575	10,575	-
Bonner Springs City	-	1,302	1,302	-
Bonner Springs City Library	-	282	282	-
Bonner Springs City Bond and Interest	-	243	243	-
Leavenworth City - General	-	3,567,090	3,567,090	-
Leavenworth City - Bond and Interest	-	1,885,412	1,885,412	-
Leavenworth City - Employee Benefit	-	-	-	-
Leavenworth City - Fireman's Pension	-	149,966	149,966	-
Leavenworth City - Library	-	859,798	859,798	-
Leavenworth City - Police Pension	-	13,966	13,966	-
Leavenworth City - Recreation	-	596,957	596,957	-
Leavenworth City - Paving	-	83,107	83,107	-
Leavenworth City - Miscellaneous	-	46,492	46,492	-
Leavenworth City - Fuel Tax	-	105,759	105,759	-
Leavenworth City - Library Employee Benefits	-	195,764	195,764	-
Leavenworth City - TIF	-	142,450	142,450	-
Basehor City - General	-	1,428,735	1,428,735	-
Basehor City - Bond and Interest	-	223,596	223,596	-
Basehor City - Employee Benefit	-	628,967	628,967	-
Basehor City - Sewer	-	658,947	658,947	-
Basehor City - Miscellaneous	-	44,860	44,860	-
Basehor City - Fuel Tax	-	13,967	13,967	-
Basehor City - Paving	-	21,349	21,349	-
Easton City - General	-	26,887	26,887	-
Easton City - Fuel Tax	-	681	681	-
Easton City - Bond and Interest	-	1,547	1,547	-
De Soto City - General	-	1,265	1,265	-
De Soto City - Bond and Interest	-	404	404	-
De Soto City - Law Enforcement	-	534	534	-
Lansing City - General	-	2,468,968	2,468,968	-
Lansing City - Bond and Interest	-	969,992	969,992	-
Lansing City - Library	-	313,604	313,604	-
Lansing City - Sewer	-	85,537	85,537	-
Lansing City - Paving	-	171,177	171,177	-
Lansing City - Miscellaneous	-	99,643	99,643	-
Lansing City - Fuel Tax	-	33,726	33,726	-
Subtotals	<u>48,060,210</u>	<u>144,772,115</u>	<u>142,829,198</u>	<u>50,003,127</u>

Leavenworth County, Kansas
Agency Funds (Continued)
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2017

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subtotals forward:	\$ 48,060,210	\$ 144,772,115	\$ 142,829,198	\$ 50,003,127
Linwood City - General	-	46,999	46,999	-
Linwood City - Bond and Interest	-	28,416	28,416	-
Linwood City - Miscellaneous	-	-	-	-
Linwood City - Fuel Tax	-	1,192	1,192	-
Tonganoxie City - General	-	1,161,832	1,161,832	-
Tonganoxie City - Library	-	63,427	63,427	-
Tonganoxie City - Bond and Interest	-	392,512	392,512	-
Tonganoxie City - Employee Benefits	-	870	870	-
Tonganoxie City - Library	-	248,644	248,644	-
Tonganoxie City - Fuel Tax	-	14,989	14,989	-
Tonganoxie City - Paving	-	10,474	10,474	-
Tonganoxie City - Miscellaneous Assessment	-	-	-	-
Lan-Del Water Miscellaneous Special	-	588	588	-
Fowler Cemetery	-	1,812	1,812	-
Wild Horse Cemetery	-	1,035	1,035	-
Union Fire District #9	-	38,905	38,905	-
Fire District #1	-	1,155,903	1,155,903	-
Big Stranger Drainage District	-	4,487	4,487	-
Lenape Drainage District	-	2,008	2,008	-
West Loring Drainage District	4,937	-	-	4,937
Basehor Community Library	-	861,417	861,417	-
Linwood Library	-	209,264	209,264	-
NE Kansas Library	-	192,489	192,489	-
NE Kansas Employee Benefit Fund	-	20,631	20,631	-
Linwood Library Employee Benefit Fund	-	14,287	14,287	-
Basehor Community Library	-	5	5	-
Basehor Community Library - Bond and Interest	-	198,850	198,850	-
Alexandria Township - General	-	13,498	13,498	-
Alexandria Township - Fire Maintenance	-	9,968	9,968	-
Alexandria Township - Fire Equipment	-	9,969	9,969	-
Easton Township - General	-	103,975	103,975	-
Fairmount Township - General	-	615,372	615,372	-
High Prairie Township - General	-	28,925	28,925	-
Kickapoo Township - General	-	97,024	97,024	-
Reno Township - General	-	138,552	138,552	-
Sherman Township - General	-	168,357	168,357	-
Stranger Township - General	-	111,981	111,981	-
Tonganoxie Township - General	-	148,192	148,192	-
Tonganoxie Township - Fire Equipment	-	113,077	113,077	-
Tonganoxie Township - Fire Maintenance	-	81,135	81,135	-
USD 204 Wyandotte - General	-	73,034	73,034	-
Subtotals	48,065,147	151,156,210	149,213,293	50,008,064

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
Agency Funds (Continued)
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2017

	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash <u>Balance</u>
Subtotals forward:	\$ 48,065,147	\$ 151,156,210	\$ 149,213,293	\$ 50,008,064
USD 204 Wyandotte - Capital Outlay	-	34,373	34,373	-
USD 204 Wyandotte - Bond and Interest	-	80,264	80,264	-
USD 204 Wyandotte - General Supplemental	-	68,827	68,827	-
USD 207 Fort Leavenworth - General	-	45,487	45,487	-
USD 207 Fort Leavenworth - General Supplemental	-	47,971	47,971	-
USD 207 Fort Leavenworth - Capital Outlay	-	11,038	11,038	-
USD 339 - General	-	911	911	-
USD 339 - Bond and Interest	-	599	599	-
USD 339 - General Supplemental	-	1,848	1,848	-
USD 339 - Capital Outlay	-	582	582	-
USD 339 - Severed Minerals	-	9	9	-
USD 491 - General	-	45,313	45,313	-
USD 491 - Capital Outlay	-	21,377	21,377	-
USD 491 - General Supplemental	-	34,892	34,892	-
USD 491 - Bond and Interest	-	78,980	78,980	-
USD 342 - General	-	133,371	133,371	-
USD 342 - Capital Outlay	-	28,238	28,238	-
USD 342 - Bond and Interest	-	44,610	44,610	-
USD 342 - Recreation	-	17,118	17,118	-
USD 342 - General Supplemental	-	177,339	177,339	-
USD 342 - Severed Minerals	-	67	67	-
USD 449 - General	-	671,397	671,397	-
USD 449 - Capital Outlay	-	216,233	216,233	-
USD 449 - Bond and Interest	-	423,135	423,135	-
USD 449 - General Supplemental	-	808,083	808,083	-
USD 449 - Severed Minerals	-	200	200	-
USD 453 - General	-	3,330,080	3,330,080	-
USD 453 - Capital Outlay	-	1,682,050	1,682,050	-
USD 453 - Bond and Interest	-	4,181,537	4,181,537	-
USD 453 - Special Assessments	-	9	9	-
USD 453 - General Supplemental	-	3,419,904	3,419,904	-
USD 458 - General	-	2,643,613	2,643,613	-
USD 458 - Capital Outlay	-	1,309,006	1,309,006	-
USD 458 - Bond and Interest	-	3,684,226	3,684,226	-
USD 458 - General Supplemental	-	1,799,847	1,799,847	-
USD 458 - Special Assessments	-	20,132	20,132	-
USD 458 - Severed Minerals	-	1	1	-
USD 464 - General	-	1,882,081	1,882,081	-
USD 464 - Capital Outlay	-	842,235	842,235	-
USD 464 - Bond and Interest	-	2,405,002	2,405,002	-
Subtotals	<u>48,065,147</u>	<u>181,348,195</u>	<u>179,405,278</u>	<u>50,008,064</u>

Leavenworth County, Kansas
Agency Funds (Continued)
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2017

	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash <u>Balance</u>
Subtotals forward:	\$ 48,065,147	\$ 181,348,195	\$ 179,405,278	\$ 50,008,064
USD 464 - Recreation	-	530,535	530,535	-
USD 464 - General Supplemental	-	1,518,574	1,518,574	-
USD 464 - Recreation Benefits	-	118,044	118,044	-
USD 464 - Severed Minerals	-	1	1	-
USD 469 - General	-	2,291,261	2,291,261	-
USD 469 - Capital Outlay	-	1,056,152	1,056,152	-
USD 469 - Bond and Interest	-	2,426,931	2,426,931	-
USD 469 - Special Assessments	-	176,412	176,412	-
USD 469 - General Supplemental	-	1,844,528	1,844,528	-
USD 469 - Severed Minerals	-	10	10	-
USD 497 - General	-	100,718	100,718	-
USD 497 - Capital Outlay	-	48,690	48,690	-
USD 497 - Bond and Interest	-	58,971	58,971	-
USD 497 - Special Assessments	-	323	323	-
USD 497 - Adult Education	-	1,433	1,433	-
USD 497 - General Supplemental	-	90,159	90,159	-
USD 497 - Cost of Living	-	8,633	8,633	-
District Court	466,735	2,342,049	2,528,713	280,071
Sheriff	-	287,217	239,675	47,542
		<u> </u>	<u> </u>	<u> </u>
Total Agency Funds	<u>\$ 48,531,882</u>	<u>\$ 194,248,836</u>	<u>\$ 192,445,041</u>	<u>\$ 50,335,677</u>