

COUNTY OF LABETTE, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2013

County of Labette, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2013

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Labette County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Labette County, Kansas, as of and for the year ended December 31, 2013, 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. 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 Labette 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” 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 Labette County, Kansas, as of December 31, 2013, or changes in financial position and cash flows thereof for the year then ended.

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 Labette County, Kansas, as of December 31, 2013, 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 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 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.

Prior Year Comparative Analysis

The 2012 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2013 basic financial statement upon which we rendered an unmodified opinion dated June 20, 2014. The 2012 basic financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration. Such 2012 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 2012 basic financial statement. The 2012 comparative information was subjected to the auditing procedures applied in the audit of the 2012 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 2012 basic financial statement or to the 2012 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 2012 comparative information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note 1.

Restricted Use

This report is intended solely for the information and use of the governing body and management of Labette County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlottbeck and Burns, LLC

June 20, 2014

Labette County, Kansas
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2013

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 2,285,801	5,547,871	5,572,531	2,261,141	146,319	2,407,460
Special Purpose:						
Abandoned Cemetery Maintenance	11,334	63,115	52,436	22,013	856	22,869
Economic Development Loan	9,866	9	1,104	8,771	98	8,869
Health	109,498	496,959	487,358	119,099	6,575	125,674
Health Care Services		633,697	633,697			
Mental Health		137,906	137,906			
Mental Retardation		117,502	117,502			
Noxious Weed	45,116	129,742	90,614	84,244	1,639	85,883
Road and Bridge	151,827	3,775,309	3,634,583	292,553	50,457	343,010
Special Alcohol Program	11,548	207	500	11,255		11,255
Special Bridge	381,294	139,248	219,991	300,551	60,268	360,819
Special Liability	3,667	24,425	27,712	380		380
Special Park and Recreation	2,487	183	1,000	1,670		1,670
Tourism and Convention Promotion	1,797			1,797		1,797
Special Noxious Weed	35,000	25,000		60,000		60,000
Special Highway	457,758	100,000	337,620	220,138		220,138
Special Machinery	600,792	200,000	364,433	436,359		436,359
Emergency Telephone Service	54,947	120,881	103,094	72,734		72,734
Wireless Emergency Telephone Service	116,913	56,090	138,329	34,674	22,375	57,049
Transfer Station Royalty	2,348	3,037	5,385			
Capital Projects:						
Judicial Center Annex	19,218			19,218		19,218
Sewer District #1 Construction	(289,062)	289,062				
Enterprise:						
Sewer District No. 1	(651)	26,138	26,207	(720)	375	(345)
Sewer District No. 1 Maintenance	(15,387)	8,080	22,477	(29,784)		(29,784)
Sewer District No. 1 Special Assessment	48,511	32,484	34,453	46,542		46,542
Expendable Trusts:						
Special Auto	37,495	158,758	172,423	23,830	1,751	25,581
Prosecuting Attorney Training	1,138	1,753	2,605	286		286
Special Law Enforcement Trust	25,926	13,615	30,509	9,032	305	9,337
Register of Deeds Technology	78,841	22,134	77,232	23,743		23,743
Prosecuting Attorney Trust	2,505	1,299	62	3,742		3,742
Prosecuting Attorney Check Fees	291	80		371		371
Drug Enforcement Grant	685	2,101	2,599	187		187
Community Corrections Camp	16,585	17		16,602		16,602
Bioterrorism Grant	107,941	11,945	12,083	107,803		107,803
CDBG Mortgage Assistance	4,399		9	4,390		4,390
CDBG Micro Loan	63,935	64		63,999		63,999
Kansas Children's Cabinet and Trust	4,115			4,115		4,115
JJA - JAIBG	60			60		60
Labette/Cherokee Youth Services	10,378	309,105	303,899	15,584	3,597	19,181

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

Labette County, Kansas
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2013

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Labette/Cherokee Youth Program	21,043	1,743	144	22,642		22,642
Employee Benefit Trust	1,407,446	1,400,745	892,094	1,916,097		1,916,097
Employee Flexible Spending Plan Trust	5,491	6	159	5,338		5,338
Osage Township Fire Grant	871			871		871
Great Plains Industrial Park Road Grant	46,554	924	13,464	34,014		34,014
Teen Pregnancy Reduction Grant	22,336			22,336		22,336
Total Primary Government (1)	<u>5,902,657</u>	<u>13,851,234</u>	<u>13,516,214</u>	<u>6,237,677</u>	<u>294,615</u>	<u>6,532,292</u>

Composition of Cash:

Cash and Cash Items on Hand	1,413
Certificates of Deposit	5,250,000
Demand Deposits	14,647,167
Less: Agency Funds	(13,366,288)
Total Primary Government (1)	<u>6,532,292</u>

(1) Excluding Agency Funds

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2013

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

The County of Labette, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Labette, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

B. Basis of Presentation

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, restrictions or limitations.

The following Regulatory Basis Fund Types comprise the financial activities of the County for the year ending December 31, 2013:

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

Special Purpose Funds -- used to account for the proceeds of specific tax levies and other revenue sources that are intended for specific purposes.

Capital Project Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities.

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

Agency Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

C. 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 regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The Kansas Municipal Audit and Accounting Guide 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.

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2013

The County has adopted an ordinance 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.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2013, the County amended the budgets of the following funds in the amounts indicated:

Fund	Original <u>Budget</u>	Amended <u>Budget</u>
Emergency Telephone Service Fund	\$ 46,500	165198
Wireless Emergency Telephone Service Fund	46,500	172991

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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. 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. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, and the following special revenue funds:

- Special Highway Fund
- Special Machinery Fund

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.

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2013

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the General Fund or a specified Trust Fund.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statutes. This interest is retained by the county.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

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.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2013

Note 2 **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County 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.

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

The County held no investments at December 31, 2013 and held no investments throughout the year.

Concentration of credit risk: State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any peak periods.

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

At December 31, 2013, the carrying amount of the County's deposits was \$19,897,167 and the bank balance was \$20,027,508. Of the bank balance, \$1,059,820 was covered by federal depository insurance, \$18,952,774 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the remaining \$14,914 was unsecured.

Note 3 **Long-term Debt**

General Obligation Bonds

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Labette County assessed valuation at November 1, 2013 was \$122,900,628. The County had no outstanding bonded debt as of December 31, 2013. The resulting legal debt margin was \$3,687,019.

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2013

KWPCRF Loan

During 2007, the County entered into a loan agreement with the Kansas Department of Health and Environment. Under this agreement, the County borrowed a total of \$477,482 from the State's KWPCRF Loan Revolving Fund in connection with the Sewer District No. 1 Construction Project. Details of this loan agreement, along with payments due subsequent to December 31, 2013 are shown below. Repayment of this loan will be made from special assessments levied against landowners in the Sewer District. This loan is not a general obligation of Labette County.

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2013, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
Capital Lease Obligations:									
Judicial Center Annex	4.00%	12/06/04	\$ 180,000	12/01/19	96,649		12,223	84,426	3,744
Fair Building	4.95%	01/30/06	80,000	08/05/16	37,657		8,727	28,930	1,860
Motor Graders	3.50%	09/30/09	638,420	11/28/14	269,610		132,449	137,161	8,348
Dump Trucks	3.90%	06/03/10	2,628,786	07/03/13	67,103		67,103	0	2,552
Caterpillar Rebuild	2.94%	01/03/11	154,588	01/04/15	117,711		38,064	79,647	3,467
Sheriff Vehicles	2.82%	06/06/11	123,403	06/05/14	83,407		41,123	42,284	2,352
Radio Equipment	2.35%	03/07/13	56,000	07/01/15	0	56,000	18,826	37,174	418
KPWCRF Loan:									
Sewer District No. 1 East	2.51%	03/26/07	211,756	09/01/28	173,555	263,073	30,286	406,342	4,167
Total Contractual Indebtedness					845,692	319,073	348,801	815,964	26,908

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

<u>Principal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019-2023</u>	<u>2024-2028</u>	<u>Total</u>
Capital Lease Obligations	\$ 258,883	82,099	23,918	14,321	14,899	15,502		409,622
KPWCRF Loan	25,004	24,056	24,664	25,287	25,926	139,788	141,617	406,342
Total Principal	283,887	106,155	48,582	39,608	40,825	155,290	141,617	815,964
Interest								
Capital Lease Obligations	12,721	5,230	2,636	1,647	1,068	466		23,768
KPWCRF Loan	8,475	9,422	8,814	8,191	7,552	27,602	9,034	79,090
Total Interest	21,196	14,652	11,450	9,838	8,620	28,068	9,034	102,858

Note 4 Interfund Transfers

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 39,182
Noxious Weed Fund	Special Noxious Weed Fund	25,000
Road and Bridge Fund	Special Highway Fund	100,000
Road and Bridge Fund	Special Machinery Fund	200,000
General Fund	Sewer District No. 1 Construction Fund	25,989

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2013

Note 5 Other Long-Term Obligations from Operations

Compensated Absences.

The County's policies regarding vacation permit employees to accumulate a maximum of 144 hours of vacation time annually, depending on longevity. Policies prohibit payment for vacation time in lieu of time off, however, with special authority of the County Commission, employees may carry over up to 72 hours of unused vacation time at the end of the year to use in the following year. Accumulated, but unused, vacation time is paid to the employee on the date of employment termination.

The County's policies regarding sick leave permit employees to accumulate a maximum of 320 hours sick leave. Policies prohibit payment of unused sick leave upon termination of employment with the County.

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-419 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Employee Benefit Health Insurance Trust Fund

During 1994, the County established the Employee Benefit Health Insurance Trust fund. This fund is used to provide health insurance coverage to County employees and is funded by payroll withholdings from County employees and funds from the Employee Benefit Fund of the County.

Under this program, payroll withholdings and benefits are paid into a special trust fund at a local bank. The County has contracted with an insurance company to provide for payment of medical claims and overall administration of this program. Employee medical claims up to \$50,000 per employee per year are sent directly to the insurance company and are paid by them. The County pays a fixed payment to the insurance company every month to cover the claims being paid.

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2013

Claims over \$50,000 per employee are covered by special reinsurance purchased by the insurance company to cover these claims. The amount of health insurance premium charged to the employees is determined annually and is set in such an amount that all medical claims can be paid.

At the end of each year, the insurance company reviews the claim history and adjusts the amount of monthly payment needed. Any change needed is spread over the next three years, whether that change is an increase or decrease.

No record is maintained of outstanding medical claims incurred, but not paid; therefore the amount of unreimbursed medical claims as of December 31, 2013 is not available.

Note 6 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

Expenditures and encumbrances exceeded the available cash in the following funds, in the amounts indicated below:

Sewer District No. 1 Fund	\$	720
Sewer District No. 1 Maintenance Fund		29,784

Compliance with Kansas Depository Security Law

Deposits exceeded the available depository security in the following banks at December 31, 2013, in the amounts indicated below:

Chetopa State Bank	\$	14,144
Bank of Parsons		770

Compliance with Kansas Budget Law

No violations.

Note 7 Federally Assisted Programs – Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 8 Pending Litigation

The County is defendant in various lawsuits which fall under the coverage of the County's insurance carrier. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2013

Note 9 Community Development Micro Loan Program

During 2001, the County received a grant from the Department of Commerce to establish a revolving fund to provide low-interest loans to local business ventures. Earnings from the loans, as well as loan repayments are retained by the fund to finance future loans.

As schedule of the loan activity for this program for the year ending December 31, 2013, is presented below:

	Balance <u>1-1-13</u>	Loans <u>Advanced</u>	Loans <u>Adjusted</u>	Repayments	Balance <u>12-31-13</u>
O'Bear's Restaurant	\$ <u>9,503</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,503</u>

All loans allow a repayment plan consisting of eighteen months of interest-only payments, followed by seven years of principal and interest payments.

Note 10 Subsequent Events

Subsequent to December 31, 2013, the County entered into two lease purchase agreements for the purchase of fairground bleachers and sheriff vehicles. The total principal on these two lease purchase agreements was \$152,863 and repayment will begin in 2015.

Labette County, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Schedule 1

	<u>Certified Budget</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 6,397,759		6,397,759	5,572,531	825,228
Special Revenue:					
Abandoned Cemetery Maintenance	68,246		68,246	52,436	15,810
Economic Development Loan	14,606		14,606	1,104	13,502
Health	509,234	43,345	552,579	487,358	65,221
Health Care Services	750,000		750,000	633,697	116,303
Mental Health	138,992		138,992	137,906	1,086
Mental Retardation	118,325		118,325	117,502	823
Noxious Weed	165,365		165,365	90,614	74,751
Road and Bridge	3,927,883		3,927,883	3,634,583	293,300
Special Alcohol Program	8,446		8,446	500	7,946
Special Bridge	404,193		404,193	219,991	184,202
Special Liability	30,046		30,046	27,712	2,334
Special Park and Recreation	5,635		5,635	1,000	4,635
Tourism and Convention Promotion	1,029		1,029		1,029
Emergency Telephone Service	165,198		165,198	103,094	62,104
Wireless Emergency Telephone Service	172,991		172,991	138,329	34,662
Totals	<u>12,877,948</u>	<u>43,345</u>	<u>12,921,293</u>	<u>11,218,357</u>	<u>1,702,936</u>

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,992,876	3,158,858	3,227,922	(69,064)
Motor Vehicle Tax	494,554	497,833	473,545	24,288
Recreational Vehicle Tax	4,773	4,728	4,849	(121)
Delinquent Tax	91,848	87,987	40,000	47,987
16/20 M Truck Tax	27,748	27,843	27,801	42
Countywide Sales Tax	1,146,558	1,196,154	950,000	246,154
In Lieu of Tax	3,801	7,877		7,877
Mineral Production Tax	9,527	4,637	5,000	(363)
Interest on Tax	118,438	151,603	90,000	61,603
Total Taxes	<u>4,890,123</u>	<u>5,137,520</u>	<u>4,819,117</u>	<u>318,403</u>
Intergovernmental				
Local Alcoholic Liquor Tax	1,717	183		183
Licenses, Fees, and Permits				
Mortgage Registration	106,989	122,997	75,000	47,997
Officer Fees	105,494	132,331	80,000	52,331
Planning and Zoning Fees		3,450		3,450
Prisoner Board	12,000	12,000	12,000	
Total Licenses, Fees, and Permits	<u>224,483</u>	<u>270,778</u>	<u>167,000</u>	<u>103,778</u>
Use of Money and Property				
Interest on Investments	30,181	12,171	40,000	(27,829)
Rent	16,288	14,100	14,100	
Total Use of Money and Property	<u>46,469</u>	<u>26,271</u>	<u>54,100</u>	<u>(27,829)</u>
Transfers				
Operating Transfers In	36,403	39,182		39,182
Miscellaneous				
Sale of Surplus Property	6,075	7,854		7,854
Other	37,457	66,083	10,000	56,083
Total Miscellaneous	<u>43,532</u>	<u>73,937</u>	<u>10,000</u>	<u>63,937</u>
Total Cash Receipts	<u>5,242,727</u>	<u>5,547,871</u>	<u>5,050,217</u>	<u>497,654</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	117,800	119,768	127,757	7,989
Contractual Services	17,092	15,605	23,920	8,315
Commodities	346	182	950	768
Capital Outlay			500	500
Reimbursed Expense	(412)	(571)		571
Total County Commission	<u>134,826</u>	<u>134,984</u>	<u>153,127</u>	<u>18,143</u>
County Clerk				
Personal Services	140,123	152,062	189,966	37,904
Contractual Services	2,773	6,499	5,850	(649)
Commodities	3,561	5,317	4,000	(1,317)
Capital Outlay	100	3,880	750	(3,130)
Reimbursed Expense	(3)	(284)		284
Total County Clerk	<u>146,554</u>	<u>167,474</u>	<u>200,566</u>	<u>33,092</u>
County Treasurer				
Personal Services	147,349	150,342	159,812	9,470
Contractual Services	2,964	3,251	5,545	2,294
Commodities	1,306	1,075	2,200	1,125
Capital Outlay	626	430	1,300	870
Reimbursed Expense	(4,263)			
Total County Treasurer	<u>147,982</u>	<u>155,098</u>	<u>168,857</u>	<u>13,759</u>

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Attorney				
Personal Services	\$ 276,392	307,563	316,327	8,764
Contractual Services	27,501	38,157	24,550	(13,607)
Commodities	23,809	16,605	4,000	(12,605)
Capital Outlay	1,567	21,273	2,500	(18,773)
Reimbursed Expense	(121)	(44)		44
Total County Attorney	<u>329,148</u>	<u>383,554</u>	<u>347,377</u>	<u>(36,177)</u>
Register of Deeds				
Personal Services	94,391	98,073	97,461	(612)
Contractual Services	2,700	2,747	3,300	553
Commodities	6,298	5,186	4,800	(386)
Capital Outlay	34			
Reimbursed Expense	(5)	(350)		350
Total Register of Deeds	<u>103,418</u>	<u>105,656</u>	<u>105,561</u>	<u>(95)</u>
Unified Court				
Contractual Services	174,271	185,342	202,900	17,558
Commodities	14,486	13,968	15,200	1,232
Capital Outlay	12,879	10,406	25,000	14,594
Reimbursed Expense	(12,924)	(13,183)		13,183
Total Unified Court	<u>188,712</u>	<u>196,533</u>	<u>243,100</u>	<u>46,567</u>
Judicial Annex				
Contractual Services	<u>22,645</u>	<u>23,332</u>	<u>22,468</u>	<u>(864)</u>
Courthouse General				
Personal Services	116,014	123,748	129,900	6,152
Contractual Services	606,553	607,556	681,200	73,644
Commodities	32,956	30,608	105,380	74,772
Capital Outlay	45,566		113,557	113,557
Reimbursed Expense	(10,803)	(8,570)		8,570
Total Courthouse General	<u>790,286</u>	<u>753,342</u>	<u>1,030,037</u>	<u>276,695</u>
Local Elected Officials				
Contractual Services	8,334	8,554	13,460	4,906
Commodities	51	687	1,200	513
Total Local Elected Officials	<u>8,385</u>	<u>9,241</u>	<u>14,660</u>	<u>5,419</u>
Appraiser				
Personal Services	371,212	390,278	407,517	17,239
Contractual Services	68,364	67,656	75,150	7,494
Commodities	19,424	27,041	32,500	5,459
Capital Outlay	20,667	24,648	35,000	10,352
Reimbursed Expense	(4,650)	(4,653)		4,653
Total Appraiser	<u>475,017</u>	<u>504,970</u>	<u>550,167</u>	<u>45,197</u>
Election Expense				
Personal Services	58,781	58,219	55,096	(3,123)
Contractual Services	59,918	39,356	53,000	13,644
Commodities	9,735	10,519	7,350	(3,169)
Capital Outlay		1,671	5,000	3,329
Reimbursed Expense	(3,435)	(4,494)		4,494
Total Election Expense	<u>124,999</u>	<u>105,271</u>	<u>120,446</u>	<u>15,175</u>
Employee Benefits				
Contractual Services	<u>99,672</u>	<u>113,072</u>	<u>282,000</u>	<u>168,928</u>
Drug Testing				
Contractual Services	4,949	4,385	4,000	(385)
Reimbursed Expense	(51)			
Total Drug Testing	<u>4,898</u>	<u>4,385</u>	<u>4,000</u>	<u>(385)</u>

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Indigent Unclaimed Burial				
Contractual Services	\$ _____	_____	3,300	3,300
Other General Government				
Neighborhood Revitalization Rebates	_____	_____	7,920	7,920
Total General Government	<u>2,576,542</u>	<u>2,656,912</u>	<u>3,253,586</u>	<u>596,674</u>
Public Safety				
Sheriff				
Personal Services	1,008,653	973,380	960,623	(12,757)
Contractual Services	70,150	112,318	64,452	(47,866)
Commodities	143,650	118,328	137,900	19,572
Capital Outlay	45,042	32,626	52,583	19,957
Reimbursed Expense	(140,111)	(77,265)	_____	77,265
Total Sheriff	<u>1,127,384</u>	<u>1,159,387</u>	<u>1,215,558</u>	<u>56,171</u>
Sheriff - Jail				
Personal Services	553,275	531,921	607,787	75,866
Contractual Services	68,989	76,847	67,040	(9,807)
Commodities	90,260	74,783	70,770	(4,013)
Capital Outlay	20,430	44,337	48,028	3,691
Reimbursed Expense	(2,237)	(9,861)	_____	9,861
Total Sheriff - Jail	<u>730,717</u>	<u>718,027</u>	<u>793,625</u>	<u>75,598</u>
Juvenile Detention				
Contractual Services	116,104	118,079	126,919	8,840
Inmate Housing				
Personal Services	141,653	158,432	121,301	(37,131)
Contractual Services	4,621	_____	_____	_____
Commodities	86,349	50,595	47,310	(3,285)
Capital Outlay	_____	42,155	38,914	(3,241)
Reimbursed Expense	(192,492)	(91,170)	_____	91,170
Total Inmate Housing	<u>40,131</u>	<u>160,012</u>	<u>207,525</u>	<u>47,513</u>
Emergency Preparedness				
Personal Services	4,133	4,165	5,520	1,355
Contractual Services	41,791	41,348	36,050	(5,298)
Commodities	1,212	1,063	3,000	1,937
Capital Outlay	6,561	1,284	1,000	(284)
Reimbursed Expense	(13,615)	(13,502)	_____	13,502
Total Emergency Preparedness	<u>40,082</u>	<u>34,358</u>	<u>45,570</u>	<u>11,212</u>
Emergency Telephone Service				
Personal Services	449,103	474,297	472,056	(2,241)
Contractual Services	8,615	5,280	10,300	5,020
Commodities	2,769	2,059	4,000	1,941
Capital Outlay	3,898	3,205	4,500	1,295
Reimbursed Expense	(102)	(220)	_____	220
Total Emergency Telephone Service	<u>464,283</u>	<u>484,621</u>	<u>490,856</u>	<u>6,235</u>
Total Public Safety	<u>2,518,701</u>	<u>2,674,484</u>	<u>2,880,053</u>	<u>205,569</u>
Health				
Coroner				
Personal Services	8,154	8,091	7,775	(316)
Contractual Services	39,257	55,049	34,225	(20,824)
Reimbursed Expense	(8,430)	(3,082)	_____	3,082
Total Coroner	<u>38,981</u>	<u>60,058</u>	<u>42,000</u>	<u>(18,058)</u>
Agriculture				
Agricultural Appropriations				
Conservation District	15,800	17,300	17,300	_____
Fair	35,000	40,000	40,000	_____
Total Agricultural Appropriations	<u>50,800</u>	<u>57,300</u>	<u>57,300</u>	<u>_____</u>

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Culture and Recreation				
Culture and Recreation Appropriations				
Historical Society	\$ 15,000	15,000	15,000	
Economic Development				
Economic Development Department				
Contractual Services	9,174	16,474	90,150	73,676
Commodities	4,911	2,993		(2,993)
Total Economic Development Department	<u>14,085</u>	<u>19,467</u>	<u>90,150</u>	<u>70,683</u>
Sanitation				
Landfill				
Contractual Services	4,021	3,651		(3,651)
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Social Service for Aged Appropriation	<u>59,670</u>	<u>59,670</u>	<u>59,670</u>	
Transfers				
Operating Transfers Out		25,989		(25,989)
Total Expenditures and Transfers	<u>5,277,800</u>	<u>5,572,531</u>	<u>6,397,759</u>	<u>825,228</u>
Receipts Over (Under)				
Expenditures and Transfers	(35,073)	(24,660)		
Unencumbered Cash, Beginning	<u>2,320,874</u>	<u>2,285,801</u>		
Unencumbered Cash, Ending	<u>2,285,801</u>	<u>2,261,141</u>		

Labette County, Kansas
Abandoned Cemetery Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 37,430	54,600	56,985	(2,385)
Motor Vehicle Tax	6,651	6,695	5,925	770
Recreational Vehicle Tax	64	64	61	3
Delinquent Tax	1,275	1,249		1,249
16/20 M Truck Tax	390	374	348	26
In Lieu of Tax	48	133		133
Total Taxes	<u>45,858</u>	<u>63,115</u>	<u>63,319</u>	<u>(204)</u>
Intergovernmental				
Contracts with Other Governments	<u>3,000</u>		<u>3,000</u>	<u>(3,000)</u>
Total Cash Receipts	<u>48,858</u>	<u>63,115</u>	<u>66,319</u>	<u>(3,204)</u>
Expenditures and Transfers				
General Government				
Abandoned Cemetery Maintenance				
Personal Services	42,815	47,791	47,762	(29)
Contractual Services	800	528	1,050	522
Commodities	11,734	6,617	12,100	5,483
Capital Outlay			7,230	7,230
Neighborhood Revitalization Rebates			104	104
Reimbursed Expense	(281)	(2,500)		2,500
Total Expenditures and Transfers	<u>55,068</u>	<u>52,436</u>	<u>68,246</u>	<u>15,810</u>
Receipts Over (Under)				
Expenditures and Transfers	(6,210)	10,679		
Unencumbered Cash, Beginning	<u>17,544</u>	<u>11,334</u>		
Unencumbered Cash, Ending	<u>11,334</u>	<u>22,013</u>		

Labette County, Kansas
Economic Development Loan Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Use of Money and Property				
Interest on Investments	\$ 11	9		9
Total Cash Receipts	<u>11</u>	<u>9</u>	<u> </u>	<u>9</u>
Expenditures and Transfers				
Economic Development				
Economic Development Department				
Contractual Services	4,743	1,104	14,606	13,502
Reimbursed Expense	(2)			
Total Expenditures and Transfers	<u>4,741</u>	<u>1,104</u>	<u>14,606</u>	<u>13,502</u>
Receipts Over (Under)				
Expenditures and Transfers	(4,730)	(1,095)		
Unencumbered Cash, Beginning	<u>14,596</u>	<u>9,866</u>		
Unencumbered Cash, Ending	<u>9,866</u>	<u>8,771</u>		

Labette County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 238,791	323,099	337,144	(14,045)
Motor Vehicle Tax	37,543	37,793	37,789	4
Recreational Vehicle Tax	362	359	387	(28)
Delinquent Tax	7,119	7,304		7,304
16/20 M Truck Tax	2,102	2,114	2,219	(105)
In Lieu of Tax	303	787		787
Total Taxes	<u>286,220</u>	<u>371,456</u>	<u>377,539</u>	<u>(6,083)</u>
Intergovernmental				
Federal Financial Assistance	20,793	33,396	20,000	13,396
State Grant	46,863	44,949	15,000	29,949
Other Intergovernmental	8,000	2,800	12,800	(10,000)
Total Intergovernmental	<u>75,656</u>	<u>81,145</u>	<u>47,800</u>	<u>33,345</u>
Licenses, Fees, and Permits				
Service Fees	58,901	44,358	10,000	34,358
Total Cash Receipts	<u>420,777</u>	<u>496,959</u>	<u>435,339</u>	<u>61,620</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	374,627	401,771	407,826	6,055
Contractual Services	64,426	53,098	60,400	7,302
Commodities	40,065	38,434	37,550	(884)
Capital Outlay	19,687	147	2,736	2,589
Neighborhood Revitalization Rebates			722	722
Reimbursed Expense	(507)	(6,092)		6,092
Total Health Department	<u>498,298</u>	<u>487,358</u>	<u>509,234</u>	<u>21,876</u>
Budget Credit			43,345	43,345
Total Expenditures and Transfers	<u>498,298</u>	<u>487,358</u>	<u>552,579</u>	<u>65,221</u>
Receipts Over (Under) Expenditures and Transfers	(77,521)	9,601		
Unencumbered Cash, Beginning	<u>187,019</u>	<u>109,498</u>		
Unencumbered Cash, Ending	<u>109,498</u>	<u>119,099</u>		

Labette County, Kansas
Health Care Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 609,497	633,697	750,000	(116,303)
Total Cash Receipts	<u>609,497</u>	<u>633,697</u>	<u>750,000</u>	<u>(116,303)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	609,497	633,697	750,000	116,303
Total Expenditures and Transfers	<u>609,497</u>	<u>633,697</u>	<u>750,000</u>	<u>116,303</u>
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Labette County, Kansas
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 111,167	115,178	120,185	(5,007)
Motor Vehicle Tax	17,899	18,018	17,594	424
Recreational Vehicle Tax	173	171	180	(9)
Delinquent Tax	3,388	3,243		3,243
16/20 M Truck Tax	1,052	1,008	1,033	(25)
In Lieu of Tax	141	288		288
Total Cash Receipts	<u>133,820</u>	<u>137,906</u>	<u>138,992</u>	<u>(1,086)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Health	133,820	137,906	138,683	777
Neighborhood Revitalization Rebates			309	309
Total Expenditures and Transfers	<u>133,820</u>	<u>137,906</u>	<u>138,992</u>	<u>1,086</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Labette County, Kansas
Mental Retardation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 95,626	97,900	102,158	(4,258)
Motor Vehicle Tax	15,410	15,512	15,124	388
Recreational Vehicle Tax	149	147	155	(8)
Delinquent Tax	3,017	2,830		2,830
16/20 M Truck Tax	904	868	888	(20)
In Lieu of Tax	121	245		245
Total Cash Receipts	<u>115,227</u>	<u>117,502</u>	<u>118,325</u>	<u>(823)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Health	115,227	117,502	118,059	557
Neighborhood Revitalization Rebates			266	266
Total Expenditures and Transfers	<u>115,227</u>	<u>117,502</u>	<u>118,325</u>	<u>823</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Labette County, Kansas
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 119,333	105,150	109,698	(4,548)
Motor Vehicle Tax	19,462	19,591	18,884	707
Recreational Vehicle Tax	188	186	193	(7)
Delinquent Tax	3,763	3,451		3,451
16/20 M Truck Tax	1,142	1,096	1,109	(13)
In Lieu of Tax	152	268		268
Total Cash Receipts	<u>144,040</u>	<u>129,742</u>	<u>129,884</u>	<u>(142)</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	54,989	22,613	50,965	28,352
Contractual Services	6,630	28,048	25,000	(3,048)
Commodities	72,022	14,953	80,000	65,047
Capital Outlay			9,068	9,068
Operating Transfers Out	15,000	25,000		(25,000)
Neighborhood Revitalization Rebates			332	332
Reimbursed Expense	(1,000)			
Total Expenditures and Transfers	<u>147,641</u>	<u>90,614</u>	<u>165,365</u>	<u>74,751</u>
Receipts Over (Under)				
Expenditures and Transfers	(3,601)	39,128		
Unencumbered Cash, Beginning	<u>48,717</u>	<u>45,116</u>		
Unencumbered Cash, Ending	<u>45,116</u>	<u>84,244</u>		

Labette County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,562,832	2,617,601	2,677,968	(60,367)
Motor Vehicle Tax	344,034	346,316	405,445	(59,129)
Recreational Vehicle Tax	3,321	3,289	4,151	(862)
Delinquent Tax	66,771	68,578	40,000	28,578
16/20 M Truck Tax	20,440	19,369	23,804	(4,435)
In Lieu of Tax	3,254	6,533		6,533
Total Taxes	<u>3,000,652</u>	<u>3,061,686</u>	<u>3,151,368</u>	<u>(89,682)</u>
Intergovernmental				
Special City & County Highway	677,265	655,889	686,515	(30,626)
Equalization and Adjustment	29,549	34,505		34,505
Total Intergovernmental	<u>706,814</u>	<u>690,394</u>	<u>686,515</u>	<u>3,879</u>
Miscellaneous				
Sale of Surplus Property	13,600			
Other	12,489	23,229		23,229
Total Miscellaneous	<u>26,089</u>	<u>23,229</u>		<u>23,229</u>
Total Cash Receipts	<u>3,733,555</u>	<u>3,775,309</u>	<u>3,837,883</u>	<u>(62,574)</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,467,522	1,624,966	1,738,309	113,343
Contractual Services	402,278	331,978	319,557	(12,421)
Commodities	1,757,144	1,536,344	1,683,600	147,256
Capital Outlay		155,731	179,580	23,849
Operating Transfers Out	346,812	300,000		(300,000)
Neighborhood Revitalization Rebates			6,837	6,837
Reimbursed Expense	(245,600)	(314,436)		314,436
Total Expenditures and Transfers	<u>3,728,156</u>	<u>3,634,583</u>	<u>3,927,883</u>	<u>293,300</u>
Receipts Over (Under)				
Expenditures and Transfers	5,399	140,726		
Unencumbered Cash, Beginning	<u>146,428</u>	<u>151,827</u>		
Unencumbered Cash, Ending	<u>151,827</u>	<u>292,553</u>		

Labette County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,716	207	3,188	(2,981)
Total Cash Receipts	<u>1,716</u>	<u>207</u>	<u>3,188</u>	<u>(2,981)</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	1,500	500	8,446	7,946
Total Expenditures and Transfers	<u>1,500</u>	<u>500</u>	<u>8,446</u>	<u>7,946</u>
Receipts Over (Under)				
Expenditures and Transfers	216	(293)		
Unencumbered Cash, Beginning	<u>11,332</u>	<u>11,548</u>		
Unencumbered Cash, Ending	<u>11,548</u>	<u>11,255</u>		

Labette County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 113,621	115,176	120,186	(5,010)
Motor Vehicle Tax	18,281	18,402	17,979	423
Recreational Vehicle Tax	176	175	184	(9)
Delinquent Tax	4,842	4,176		4,176
16/20 M Truck Tax	2,102	1,029	1,056	(27)
In Lieu of Tax	144	290		290
Total Taxes	<u>139,166</u>	<u>139,248</u>	<u>139,405</u>	<u>(157)</u>
Miscellaneous				
Other	1,488			
Total Cash Receipts	<u>140,654</u>	<u>139,248</u>	<u>139,405</u>	<u>(157)</u>
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services	1,355	113,348	283,688	170,340
Commodities	162,854	123,858		(123,858)
Capital Outlay			120,186	120,186
Neighborhood Revitalization Rebates			319	319
Reimbursed Expense	(16,514)	(17,215)		17,215
Total Expenditures and Transfers	<u>147,695</u>	<u>219,991</u>	<u>404,193</u>	<u>184,202</u>
Receipts Over (Under)				
Expenditures and Transfers	(7,041)	(80,743)		
Unencumbered Cash, Beginning	<u>388,335</u>	<u>381,294</u>		
Unencumbered Cash, Ending	<u>381,294</u>	<u>300,551</u>		

Labette County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 16,453	22,001	23,001	(1,000)
Motor Vehicle Tax	1,799	1,811	2,608	(797)
Recreational Vehicle Tax	17	17	27	(10)
Delinquent Tax	375	442		442
16/20 M Truck Tax	104	101	153	(52)
In Lieu of Tax	21	53		53
Total Cash Receipts	<u>18,769</u>	<u>24,425</u>	<u>25,789</u>	<u>(1,364)</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	20,000	27,712	30,000	2,288
Neighborhood Revitalization Rebates			46	46
Total Expenditures and Transfers	<u>20,000</u>	<u>27,712</u>	<u>30,046</u>	<u>2,334</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,231)	(3,287)		
Unencumbered Cash, Beginning	<u>4,898</u>	<u>3,667</u>		
Unencumbered Cash, Ending	<u>3,667</u>	<u>380</u>		

Labette County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,717	183	2,500	(2,317)
Total Cash Receipts	<u>1,717</u>	<u>183</u>	<u>2,500</u>	<u>(2,317)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	6,250	1,000	5,635	4,635
Total Expenditures and Transfers	<u>6,250</u>	<u>1,000</u>	<u>5,635</u>	<u>4,635</u>
Receipts Over (Under)				
Expenditures and Transfers	(4,533)	(817)		
Unencumbered Cash, Beginning	<u>7,020</u>	<u>2,487</u>		
Unencumbered Cash, Ending	<u>2,487</u>	<u>1,670</u>		

Labette County, Kansas
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Transient Guest Tax	\$ 199			
Total Cash Receipts	<u>199</u>			
Expenditures and Transfers				
Economic Development				
Economic Development Appropriations				
Contractual Services			1,029	1,029
Total Expenditures and Transfers			<u>1,029</u>	<u>1,029</u>
Receipts Over (Under)				
Expenditures and Transfers	199			
Unencumbered Cash, Beginning	<u>1,598</u>	<u>1,797</u>		
Unencumbered Cash, Ending	<u>1,797</u>	<u>1,797</u>		

Labette County, Kansas
Special Noxious Weed Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>15,000</u>	<u>25,000</u>
Total Cash Receipts	<u>15,000</u>	<u>25,000</u>
 Expenditures and Transfers		
None	<u> </u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	15,000	25,000
 Unencumbered Cash, Beginning	<u>20,000</u>	<u>35,000</u>
Unencumbered Cash, Ending	<u><u>35,000</u></u>	<u><u>60,000</u></u>

Labette County, Kansas
Special Highway Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 46,812	100,000
Miscellaneous		
Other	713	
Total Cash Receipts	<u>47,525</u>	<u>100,000</u>
 Expenditures and Transfers		
Public Works		
Construction		
Contractual Services		1,055
Commodities		<u>336,565</u>
Total Expenditures and Transfers		<u>337,620</u>
 Receipts Over (Under)		
Expenditures and Transfers	47,525	(237,620)
 Unencumbered Cash, Beginning	<u>410,233</u>	<u>457,758</u>
Unencumbered Cash, Ending	<u><u>457,758</u></u>	<u><u>220,138</u></u>

Labette County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>300,000</u>	<u>200,000</u>
Total Cash Receipts	<u>300,000</u>	<u>200,000</u>
 Expenditures and Transfers		
Public Works		
Equipment		
Contractual Services		15,126
Commodities		23,163
Capital Outlay	<u>54,034</u>	<u>326,144</u>
Total Expenditures and Transfers	<u>54,034</u>	<u>364,433</u>
 Receipts Over (Under)		
Expenditures and Transfers	245,966	(164,433)
 Unencumbered Cash, Beginning	<u>354,826</u>	<u>600,792</u>
Unencumbered Cash, Ending	<u><u>600,792</u></u>	<u><u>436,359</u></u>

Labette County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 115,309	120,739	109,857	10,882
Use of Money and Property				
Interest on Investments	30	64	55	9
Miscellaneous				
Other	71	78		78
Total Cash Receipts	<u>115,410</u>	<u>120,881</u>	<u>109,912</u>	<u>10,969</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	54,285	82,502	98,500	15,998
Commodities	7,720	6,154	10,000	3,846
Capital Outlay	9,360	14,438	56,698	42,260
Total Expenditures and Transfers	<u>71,365</u>	<u>103,094</u>	<u>165,198</u>	<u>62,104</u>
Receipts Over (Under)				
Expenditures and Transfers	44,045	17,787		
Unencumbered Cash, Beginning	<u>10,902</u>	<u>54,947</u>		
Unencumbered Cash, Ending	<u>54,947</u>	<u>72,734</u>		

Labette County, Kansas
Wireless Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
State Grant	\$ 3,615			
Emergency Telephone Tax	6,053			
Total Intergovernmental	9,668			
Use of Money and Property				
Interest on Investments	152	90	89	1
Miscellaneous				
Lease Purchase Proceeds		56,000	56,000	
Total Cash Receipts	9,820	56,090	56,089	1
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	24,001	7,130	38,191	31,061
Commodities	28,580	9,511	9,300	(211)
Capital Outlay	42,657	121,688	125,500	3,812
Total Expenditures and Transfers	95,238	138,329	172,991	34,662
Receipts Over (Under)				
Expenditures and Transfers	(85,418)	(82,239)		
Unencumbered Cash, Beginning	202,331	116,913		
Unencumbered Cash, Ending	116,913	34,674		

Labette County, Kansas
Transfer Station Royalty Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Royalties	\$ <u>2,348</u>	<u>3,037</u>
Total Cash Receipts	<u>2,348</u>	<u>3,037</u>
 Expenditures and Transfers		
Sanitation		
Contractual Services	<u> </u>	<u>5,385</u>
Total Expenditures and Transfers	<u> </u>	<u>5,385</u>
 Receipts Over (Under)		
Expenditures and Transfers	2,348	(2,348)
 Unencumbered Cash, Beginning	<u> </u>	<u>2,348</u>
Unencumbered Cash, Ending	<u><u>2,348</u></u>	<u><u> </u></u>

Labette County, Kansas
Judicial Center Annex Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>19,218</u>	<u>19,218</u>
Unencumbered Cash, Ending	<u>19,218</u>	<u>19,218</u>

Labette County, Kansas
Sewer District #1 Construction Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Revolving Loan	\$	263,073
Transfers		
Operating Transfers In		25,989
Total Cash Receipts		289,062
 Expenditures and Transfers		
None		
 Receipts Over (Under)		
Expenditures and Transfers		289,062
 Unencumbered Cash, Beginning	(<u>289,062</u>)	(<u>289,062</u>)
Unencumbered Cash, Ending	(<u>289,062</u>)	(<u>289,062</u>)

Labette County, Kansas
Sewer District No. 1 Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ <u>27,370</u>	<u>26,138</u>
Total Cash Receipts	<u>27,370</u>	<u>26,138</u>
Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	<u>26,192</u>	<u>26,207</u>
Total Expenditures and Transfers	<u>26,192</u>	<u>26,207</u>
Receipts Over (Under)		
Expenditures and Transfers	1,178	(69)
Unencumbered Cash, Beginning	(<u>1,829</u>)	(<u>651</u>)
Unencumbered Cash, Ending	(<u><u>651</u></u>)	(<u><u>720</u></u>)

Labette County, Kansas
Sewer District No. 1 Maintenance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ <u>2,120</u>	<u>8,080</u>
Total Cash Receipts	<u>2,120</u>	<u>8,080</u>
 Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	<u>11,915</u>	<u>22,477</u>
Total Expenditures and Transfers	<u>11,915</u>	<u>22,477</u>
 Receipts Over (Under)		
Expenditures and Transfers	(9,795)	(14,397)
 Unencumbered Cash, Beginning	(<u>5,592</u>)	(<u>15,387</u>)
Unencumbered Cash, Ending	<u>(15,387)</u>	<u>(29,784)</u>

Labette County, Kansas
Sewer District No. 1 Special Assessment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Special Assessments	\$ 32,486	32,484
Total Cash Receipts	<u>32,486</u>	<u>32,484</u>
 Expenditures and Transfers		
Debt Service		
Rural Development Loan		
Principal and Interest	14,059	34,453
Total Expenditures and Transfers	<u>14,059</u>	<u>34,453</u>
 Receipts Over (Under)		
Expenditures and Transfers	18,427	(1,969)
 Unencumbered Cash, Beginning	<u>30,084</u>	<u>48,511</u>
Unencumbered Cash, Ending	<u><u>48,511</u></u>	<u><u>46,542</u></u>

Labette County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$ 4,025	2,275
Licenses, Fees, and Permits		
Officer Fees	<u>158,956</u>	<u>156,483</u>
Total Cash Receipts	<u>162,981</u>	<u>158,758</u>
 Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	111,440	116,029
Contractual Services	2,331	3,209
Commodities	14,651	12,444
Capital Outlay		1,561
Operating Transfers Out	36,403	39,182
Reimbursed Expense	(4,269)	(2)
Total Expenditures and Transfers	<u>160,556</u>	<u>172,423</u>
 Receipts Over (Under)		
Expenditures and Transfers	2,425	(13,665)
 Unencumbered Cash, Beginning	<u>35,070</u>	<u>37,495</u>
Unencumbered Cash, Ending	<u><u>37,495</u></u>	<u><u>23,830</u></u>

Labette County, Kansas
 Prosecuting Attorney Training Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,153	1,753
Total Cash Receipts	<u>2,153</u>	<u>1,753</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	3,711	2,694
Reimbursed Expense		(89)
Total Expenditures and Transfers	<u>3,711</u>	<u>2,605</u>
 Receipts Over (Under)		
Expenditures and Transfers	(1,558)	(852)
 Unencumbered Cash, Beginning	<u>2,696</u>	<u>1,138</u>
Unencumbered Cash, Ending	<u><u>1,138</u></u>	<u><u>286</u></u>

Labette County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 11,014	1,325
Licenses, Fees, and Permits		
Officer Fees	3,340	6,744
Miscellaneous		
Other	8,950	5,546
Total Cash Receipts	<u>23,304</u>	<u>13,615</u>
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	7,252	3,430
Commodities	11,421	21,253
Capital Outlay	5,000	5,826
Total Expenditures and Transfers	<u>23,673</u>	<u>30,509</u>
Receipts Over (Under)		
Expenditures and Transfers	(369)	(16,894)
Unencumbered Cash, Beginning	<u>26,295</u>	<u>25,926</u>
Unencumbered Cash, Ending	<u><u>25,926</u></u>	<u><u>9,032</u></u>

Labette County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 20,908	22,134
Total Cash Receipts	<u>20,908</u>	<u>22,134</u>
 Expenditures and Transfers		
General Government		
Register of Deeds		
Capital Outlay	5,090	77,232
Total Expenditures and Transfers	<u>5,090</u>	<u>77,232</u>
 Receipts Over (Under)		
Expenditures and Transfers	15,818	(55,098)
 Unencumbered Cash, Beginning	<u>63,023</u>	<u>78,841</u>
Unencumbered Cash, Ending	<u><u>78,841</u></u>	<u><u>23,743</u></u>

Labette County, Kansas
Prosecuting Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ 1,182	1,299
Total Cash Receipts	<u>1,182</u>	<u>1,299</u>
 Expenditures and Transfers		
General Government		
Contractual Services		62
Total Expenditures and Transfers		<u>62</u>
 Receipts Over (Under)		
Expenditures and Transfers	1,182	1,237
 Unencumbered Cash, Beginning	<u>1,323</u>	<u>2,505</u>
Unencumbered Cash, Ending	<u><u>2,505</u></u>	<u><u>3,742</u></u>

Labette County, Kansas
 Prosecuting Attorney Check Fees Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 50	80
Total Cash Receipts	<u>50</u>	<u>80</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	50	80
Unencumbered Cash, Beginning	<u>241</u>	<u>291</u>
Unencumbered Cash, Ending	<u><u>291</u></u>	<u><u>371</u></u>

Labette County, Kansas
Drug Enforcement Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ _____	<u>2,101</u>
Total Cash Receipts	<u> </u>	<u>2,101</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	<u>214</u>	<u>2,599</u>
Total Expenditures and Transfers	<u>214</u>	<u>2,599</u>
 Receipts Over (Under)		
Expenditures and Transfers	(214)	(498)
 Unencumbered Cash, Beginning	<u>899</u>	<u>685</u>
Unencumbered Cash, Ending	<u><u>685</u></u>	<u><u>187</u></u>

Labette County, Kansas
Community Corrections Camp Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 16	17
Total Cash Receipts	<u>16</u>	<u>17</u>
 Expenditures and Transfers		
None	<u> </u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	16	17
 Unencumbered Cash, Beginning	<u>16,569</u>	<u>16,585</u>
Unencumbered Cash, Ending	<u><u>16,585</u></u>	<u><u>16,602</u></u>

Labette County, Kansas
Bioterrorism Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 19,295	11,945
Total Cash Receipts	<u>19,295</u>	<u>11,945</u>
 Expenditures and Transfers		
Health		
Health Department		
Contractual Services	15,178	8,477
Commodities	1,065	
Capital Outlay	7,063	3,606
Reimbursed Expense	(251)	
Total Expenditures and Transfers	<u>23,055</u>	<u>12,083</u>
 Receipts Over (Under)		
Expenditures and Transfers	(3,760)	(138)
 Unencumbered Cash, Beginning	<u>111,701</u>	<u>107,941</u>
Unencumbered Cash, Ending	<u><u>107,941</u></u>	<u><u>107,803</u></u>

Labette County, Kansas
 CDBG Mortgage Assistance Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Economic Development		
Housing Assistance		
Contractual Services	_____	9
Total Expenditures and Transfers	_____	9
Receipts Over (Under)		
Expenditures and Transfers		(9)
Unencumbered Cash, Beginning	<u>4,399</u>	<u>4,399</u>
Unencumbered Cash, Ending	<u><u>4,399</u></u>	<u><u>4,390</u></u>

Labette County, Kansas
CDBG Micro Loan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 64	64
Total Cash Receipts	<u>64</u>	<u>64</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	64	64
Unencumbered Cash, Beginning	<u>63,871</u>	<u>63,935</u>
Unencumbered Cash, Ending	<u><u>63,935</u></u>	<u><u>63,999</u></u>

Labette County, Kansas
 Kansas Children's Cabinet and Trust Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	4,115	4,115
Unencumbered Cash, Ending	4,115	4,115

Labette County, Kansas
 JJA - JAIBG Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	60	60
Unencumbered Cash, Ending	60	60

Labette County, Kansas
Labette/Cherokee Youth Services Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 219,049	295,949
Contracts with Other Governments		<u>12,265</u>
Total Intergovernmental	<u>219,049</u>	<u>308,214</u>
Licenses, Fees, and Permits		
Officer Fees		891
Total Cash Receipts	<u>219,049</u>	<u>309,105</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	198,953	201,673
Contractual Services	105,748	102,514
Commodities	2,303	1,754
Capital Outlay	1,030	475
Reimbursed Expense	(2,407)	(2,517)
Total Expenditures and Transfers	<u>305,627</u>	<u>303,899</u>
Receipts Over (Under) Expenditures and Transfers	(86,578)	5,206
Unencumbered Cash, Beginning	<u>96,956</u>	<u>10,378</u>
Unencumbered Cash, Ending	<u><u>10,378</u></u>	<u><u>15,584</u></u>

Labette County, Kansas
Labette/Cherokee Youth Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ <u>1,175</u>	<u>1,743</u>
Total Cash Receipts	<u>1,175</u>	<u>1,743</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	<u>1,429</u>	<u>144</u>
Total Expenditures and Transfers	<u>1,429</u>	<u>144</u>
 Receipts Over (Under)		
Expenditures and Transfers	(254)	1,599
 Unencumbered Cash, Beginning	<u>21,297</u>	<u>21,043</u>
Unencumbered Cash, Ending	<u><u>21,043</u></u>	<u><u>22,642</u></u>

Labette County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ <u>1,856</u>	<u>2,070</u>
Miscellaneous		
Payroll Withholdings and Benefits	<u>1,302,876</u>	<u>1,398,675</u>
Total Cash Receipts	<u>1,304,732</u>	<u>1,400,745</u>
 Expenditures and Transfers		
General Government		
Employee Benefits		
Medical Claims	<u>701,138</u>	<u>892,094</u>
Total Expenditures and Transfers	<u>701,138</u>	<u>892,094</u>
 Receipts Over (Under)		
Expenditures and Transfers	603,594	508,651
 Unencumbered Cash, Beginning	<u>803,852</u>	<u>1,407,446</u>
Unencumbered Cash, Ending	<u><u>1,407,446</u></u>	<u><u>1,916,097</u></u>

Labette County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ <u>5</u>	<u>6</u>
Miscellaneous		
Payroll Withholdings and Benefits	<u>4,201</u>	<u> </u>
Total Cash Receipts	<u>4,206</u>	<u>6</u>
 Expenditures and Transfers		
General Government		
Employee Benefits		
Medical Claims	4,083	159
Reimbursed Expense	(<u>41</u>)	<u> </u>
Total Expenditures and Transfers	<u>4,042</u>	<u>159</u>
 Receipts Over (Under)		
Expenditures and Transfers	164	(153)
 Unencumbered Cash, Beginning	<u>5,327</u>	<u>5,491</u>
Unencumbered Cash, Ending	<u><u>5,491</u></u>	<u><u>5,338</u></u>

Labette County, Kansas
Osage Township Fire Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	871	871
Unencumbered Cash, Ending	871	871

Labette County, Kansas
Great Plains Industrial Park Road Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 1,226	924
Total Cash Receipts	<u>1,226</u>	<u>924</u>
 Expenditures and Transfers		
Economic Development		
Economic Development Department		
Contractual Services	835	12,455
Commodities	<u>14,827</u>	<u>1,009</u>
Total Expenditures and Transfers	<u>15,662</u>	<u>13,464</u>
 Receipts Over (Under)		
Expenditures and Transfers	(14,436)	(12,540)
 Unencumbered Cash, Beginning	<u>60,990</u>	<u>46,554</u>
Unencumbered Cash, Ending	<u><u>46,554</u></u>	<u><u>34,014</u></u>

Labette County, Kansas
 Teen Pregnancy Reduction Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	22,336	22,336
Unencumbered Cash, Ending	22,336	22,336

Labette County, Kansas
 Fiduciary Funds
 Schedule of Receipts, Disbursements and Balances
 Regulatory Basis
 For the Year Ended December 31, 2013

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Altamont General	\$	160,042	160,042	
Altamont Library		19,033	19,033	
Altamont Recreation		4,991	4,991	
Altamont Utility Service		27,920	27,920	
Altamont G.O. Fire		21,511	21,511	
Altamont Annex General		140	140	
Altamont Annex Library		17	17	
Altamont Annex Recreation		4	4	
Altamont Annex Utility Service		26	26	
Bartlett General		10,218	10,218	
Bartlett Bond and Interest		9,165	9,165	
Chetopa General		85,878	85,878	
Chetopa Library		11,540	11,540	
Chetopa Industrial Development		5,619	5,619	
Chetopa Employee Benefits		73,963	73,963	
Chetopa Fire Equipment		629	629	
Chetopa Special Liability		52,404	52,404	
Edna General		98,040	98,040	
Edna Bond and Interest		9,990	9,990	
Edna Employee Benefits		6,079	6,079	
Edna Library		5,276	5,276	
Mound Valley General		61,726	61,726	
Mound Valley Special Assessments		85	85	
Oswego General		316,851	316,851	
Oswego Airport		7,573	7,573	
Oswego Employee Benefits		136,352	136,352	
Oswego Industrial Promotion		5	5	
Oswego Special Assessments		6,504	6,504	
Parsons General		2,412,919	2,412,919	
Parsons Employee Benefits		7,922	7,922	
Parsons Library Employee Benefits		54,247	54,247	
Parsons Industrial Promotion		56,129	56,129	
Parsons Library		299,150	299,150	
Parsons Special Assessments		11,278	11,278	
Parsons Tort Liability		375	375	
Parsons Utility Service		2,827	2,827	
Subtotal Cities		<u>3,976,428</u>	<u>3,976,428</u>	

Labette County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2013

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Townships:				
Canada General	\$	16,470	16,470	
Elm Grove General		3,441	3,441	
Fairview General		18,430	18,430	
Hackberry General		20,102	20,102	
Howard General		4,722	4,722	
Labette General	3,163	5,904	9,066	1
Labette Cemetery	111		111	
Labette Special Fire	88		88	
Liberty General		14,902	14,902	
Montana General		8,541	8,541	
Mound Valley General		14,468	14,468	
Mount Pleasant General		21,220	21,220	
Neosho General		22,178	22,178	
North General		17,475	17,475	
Osage General		39,390	39,390	
Oswego General		7,963	7,963	
Richland General	2,746	5,672	5,759	2,659
Walton General	2,718			2,718
Subtotal Townships	<u>8,826</u>	<u>220,878</u>	<u>224,326</u>	<u>5,378</u>
Schools:				
USD #247 General		1,646	1,646	
USD #247 Capital Outlay		338	338	
USD #247 Supplemental General		2,349	2,349	
USD #447 General		332	332	
USD #447 Supplemental General		632	632	
USD #447 Bond and Interest		171	171	
USD #447 Recreation		59	59	
USD #503 General		838,604	838,604	
USD #503 Supplemental General		1,316,464	1,316,464	
USD #503 Recreation		228,968	228,968	
USD #503 Recreation Emp Benefit		57,103	57,103	
USD #503 Capital Outlay		1,813	1,813	
USD #503 Bond and Interest		1,146,138	1,146,138	
USD #504 General		191,970	191,970	
USD #504 Bond and Interest		78,935	78,935	
USD #504 Capital Outlay		6,900	6,900	
USD #504 Recreation		26,363	26,363	
USD #504 Supplemental General		442,440	442,440	
USD #505 General		121,148	121,148	
USD #505 Capital Outlay		4,311	4,311	
USD #505 Supplemental General		265,677	265,677	
USD #506 Bond and Interest		103,052	103,052	
USD #506 General		856,327	856,327	
USD #506 Capital Outlay		176,160	176,160	
USD #506 Supplemental General		1,389,063	1,389,063	
USD #506 Bond and Interest		294,605	294,605	
LCC General		4,853,653	4,853,653	
LCC Adult Education		56,186	56,186	
Subtotal Schools		<u>12,461,407</u>	<u>12,461,407</u>	

Labette County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2013

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Edna/Elm Grove	\$	13,118	13,118	
Mound Valley		18,563	18,563	
Oak Hill		8,178	8,178	
Oswego		22,018	22,018	
Pleasant Valley		7,742	7,742	
Subtotal Cemeteries		<u>69,619</u>	<u>69,619</u>	
Rural Fire Districts:				
Labette/Liberty	985			985
Labette No. 9		24,714	24,714	
Subtotal Rural Fire Districts	<u>985</u>	<u>24,714</u>	<u>24,714</u>	<u>985</u>
Watershed Districts:				
Labette/Hackberry No. 96		102,944	102,944	
Neosho Drainage District		13,459	13,459	
Subtotal Watershed Districts		<u>116,403</u>	<u>116,403</u>	
Regional Library:				
SEK Library General		96,309	96,309	
SEK Library Employee Benefits		6,484	6,484	
Subtotal Regional Library		<u>102,793</u>	<u>102,793</u>	
Total Subdivisions	<u>9,811</u>	<u>16,972,242</u>	<u>16,975,690</u>	<u>6,363</u>
State Funds:				
State Educational Building	4,213	138,663	139,037	3,839
State Institutional Building	2,107	69,331	69,518	1,920
Total State Funds	<u>6,320</u>	<u>207,994</u>	<u>208,555</u>	<u>5,759</u>
Other Agency Funds:				
Motor Vehicle Licenses		1,108,005	1,108,005	
Game Licenses	661	12,966	13,371	256
Cereal Malt Beverage Licenses	75	125	50	150
Stray Animal	1,552	793	2,345	
Cash Bond Deposits	13,300			13,300
Sales Tax	65,867	1,208,071	1,189,233	84,705
State Election Fees		350	350	
Wildcat Extension District #14		155,321	155,321	
Homestead Holding		38,231	38,231	
Total Other Agency Funds	<u>81,455</u>	<u>2,523,862</u>	<u>2,506,906</u>	<u>98,411</u>
Distributable Funds:				
Current Tax	12,165,125	22,105,544	21,710,880	12,559,789
Delinquent Tax	159,721	899,994	607,722	451,993
Motor Vehicle Tax	70,422	3,008,953	2,981,241	98,134
Recreational Vehicle Tax	402	26,546	26,528	420
Mineral Production Tax	954	11,665	9,274	3,345
In Lieu of Tax	31,221	59,505	58,775	31,951
Oil and Gas Valuation Depleti	101,894	8,229		110,123
Total Distributable Funds	<u>12,529,739</u>	<u>26,120,436</u>	<u>25,394,420</u>	<u>13,255,755</u>
Total Agency Funds	<u>12,627,325</u>	<u>45,824,534</u>	<u>45,085,571</u>	<u>13,366,288</u>

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County of Labette, Kansas
 Reconciliation of 2012 Tax Roll
For the Year Ended December 31, 2013

Schedule 4

County Clerk's Abstract of Taxes Levied		\$	22,650,263
Add: Added and Escaped Taxes			226,751
Deduct: Taxes Abated and Refunded			<u>(170,496)</u>
Tax Roll as Adjusted			<u><u>22,706,518</u></u>
<u>County Treasurer's Accounting:</u>			
Current Tax Collections (net of refunds)	\$		21,691,753
Uncollected:			
Personal Property		26,380	
Real Estate and Special Assessments		<u>990,297</u>	
Total Uncollected			1,016,677
Tax Roll (Over) Under Accounted For			<u>(1,912)</u>
Net Tax Roll			<u><u>22,706,518</u></u>

County of Labette, Kansas
County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2013

Schedule 5
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Balance - January 1, 2013	\$	0
<u>Receipts:</u>		
Fish and Game Licenses	12,196	
Fish and Game Fees	768	
Liquor/ CMB Licenses	125	
Miscellaneous Reimbursements	<u>2,104</u>	
Total Receipts		15,193
<u>Disbursements:</u>		
Paid to County Treasurer		<u>15,193</u>
Balance - December 31, 2013		<u><u>0</u></u>

County of Labette, Kansas
Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2013

Schedule 5
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Balance - January 1, 2013	\$	475
<u>Receipts:</u>		
Mortgage Registration and Heritage Trust Fees	122,766	
Recording Fees	34,903	
Technology Fees	22,136	
Copy Fees	3,088	
Total Receipts	<u> </u>	182,893
<u>Disbursements:</u>		
Paid to County Treasurer		<u>183,368</u>
Balance - December 31, 2013		<u><u>0</u></u>

County of Labette, Kansas
 Clerk of District Court - Oswego Branch
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2013

Schedule 5
 (Page 3 of 6)

Balance - January 1, 2013	\$	14,243
<u>Receipts:</u>		
ASAP Assessments		300
Bonds and Bond Forfeitures		49,487
County Clerk Fees		1,386
County Reimbursement		2,241
Drivers License Reinstatement Fees		2,478
Fines		69,538
Indigent Defense Fees		371
Attorney Fees State		547
Interest		12
Judicial Branch Surcharge		18,589
Judgments, Sale Proceeds, and Other		60,119
Law Library Fees		3,829
LETC Fees		5,047
Marriage License Fees		6,608
PATF Fees		675
State Clerk Fees		32,074
Total Receipts		253,301
<u>Disbursements:</u>		
Paid to State Treasurer		139,229
Paid to County Treasurer		6,519
Paid to Others		111,395
Total Disbursements		257,143
Balance - December 31, 2013		10,401
<u>Composition of Cash:</u>		
Demand Deposit, Commercial Bank, Oswego, Kansas	\$	10,401

County of Labette, Kansas
 Clerk of District Court - Parsons Branch
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2013

Schedule 5
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Balance - January 1, 2013	\$		9,757
<u>Receipts:</u>			
ASAP Assessments		150	
Bonds		80,615	
County Clerk Fees		5,669	
County Reimbursement		5,970	
Drivers License Reinstatement Fees		2,029	
Fines		46,204	
Indigent Defense Fees		2,938	
Attorney Fee State		19,539	
Interest		26	
Judicial Branch Surcharge		31,884	
Judgments, Sale Proceeds, and Other		134,178	
Law Library Fees		9,326	
LETC Fees		8,015	
PATF Fees		1,081	
State Clerk Fees		87,083	
Total Receipts		434,707	434,707
<u>Disbursements:</u>			
Paid to State Treasurer		188,512	
Paid to County Treasurer		14,372	
Paid to Others		169,480	
Total Disbursements		372,364	372,364
Balance - December 31, 2013			72,100
<u>Composition of Cash:</u>			
Demand Deposit, Commercial Bank, Parsons, Kansas	\$		72,100

County of Labette, Kansas
 Sheriff
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2013

Schedule 5
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Sheriff Fee Account

Balance - January 1, 2013 \$ 101

Receipts:

VIN Fees	18,320	
Delinquent Tax Sale	89,879	
Bonds	86,200	
Fees - Sheriff, Conceal Carry, Sex Offender, Civil Process	24,198	
DMV Search Fees	380	
Tax Warrant Executions	138	
Inmate Housing	114,660	
Misc	53	
City Patrol Contracts	39,564	
Ammo Plant Patrol	15,757	
Big Hill Patrol	7,804	
Special Law Donation	710	
Sheriff Reimbursements	7,390	
Sheriff Sale	26,901	
Jail Reimbursements	2,882	
KS Parole Violators	945	
Big Hill Lake In Lieu Of Tax	6,133	
Total Receipts	441,914	441,914

Disbursements:

Paid to County Treasurer	236,722	
Paid to Delinquent Tax Accts.	89,879	
Paid to Kansas Highway Patrol	1,832	
Paid to State Department of Revenue	190	
Paid to District Court	113,100	
Paid to Others	191	
Total Disbursements	441,914	441,914

Balance - December 31, 2013

101

Composition of Cash:

Demand Deposit, Labette Bank, Oswego, Kansas	\$ 1	
Cash on Hand	100	
	101	101

Work Release Account

Balance - January 1, 2013 \$ 0

Receipts:

None 0

Disbursements:

None 0

Balance - December 31, 2013

0

County of Labette, Kansas
 Sheriff
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2013

Schedule 5
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Inmate Account

Balance - January 1, 2013	\$	2,725
<u>Receipts:</u>		
From Inmates		42,053
<u>Disbursements:</u>		
Paid to Commissary		25,735
Refunds to Inmates		17,425
Total Disbursements		43,160
Balance - December 31, 2013		1,618
<u>Composition of Cash:</u>		
Demand Deposit, Labette Bank, Oswego, Kansas	\$	1,618

Commissary Account

Balance - January 1, 2013	\$	16,749
<u>Receipts:</u>		
From Inmate Account		25,735
Vendor Commissions		1,943
Telephone Commissions		7,668
Other		0
Total Receipts		35,346
<u>Disbursements:</u>		
Supplies and Inmate Expenses		28,941
Equipment/Cable/Misc		10,317
Total Disbursements		39,258
Balance - December 31, 2013		12,837
<u>Composition of Cash:</u>		
Demand Deposit, Labette Bank, Oswego, Kansas	\$	12,837