

COUNTY OF LABETTE, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2015

County of Labette, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2015

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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, 2015, 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, 2015, 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, 2015, 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 2014 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 2015 basic financial statement upon which we rendered an unmodified opinion dated June 15, 2016. The 2014 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 2014 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 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 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 2014 basic financial statement or to the 2014 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 2014 comparative information is fairly stated in all material respects in relation to the 2014 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,

Schlatterbeck and Burns, LLC

June 15, 2016

Labette County, Kansas
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2015

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 2,257,576	6,154,157	5,590,848	2,820,885	153,605	2,974,490
Special Purpose:						
Abandoned Cemetery Maintenance	35,041	63,354	52,639	45,756	928	46,684
Economic Development Loan	7,564	7	1,115	6,456		6,456
Health	197,857	558,437	456,588	299,706	6,517	306,223
Health Care Services		671,482	671,482			
Mental Health		147,401	147,401			
Intellectual Disabilities		124,552	124,552			
Noxious Weed	97,253	118,850	107,563	108,540	966	109,506
Road and Bridge	321,485	4,137,803	4,038,818	420,470	55,156	475,626
Special Alcohol Program	13,035	3,011	500	15,546		15,546
Special Bridge	348,597	365,040	99,171	614,466	566	615,032
Special Liability	4,158	27,760	19,615	12,303		12,303
Special Park and Recreation	1,905	45		1,950		1,950
Tourism and Convention Promotion	1,797			1,797		1,797
Special Noxious Weed	85,000	15,000		100,000		100,000
Special Highway	175,904	125,000		300,904		300,904
Special Machinery	471,919	360,000	311,584	520,335		520,335
Emergency Telephone Service	75,573	115,283	147,193	43,663	533	44,196
Transfer Station Royalty	3,103	3,582		6,685		6,685
Business:						
Sewer District No. 1	(215)	27,601	27,360	26	2,280	2,306
Sewer District No. 1 Maintenance	(13,952)	16,160	6,883	(4,675)		(4,675)
Sewer District No. 1 Special Assessment	45,549	32,485	33,478	44,556		44,556
Trusts:						
Special Auto	31,603	157,606	167,955	21,254	1,939	23,193
Prosecuting Attorney Training	955	2,887	2,193	1,649		1,649
Special Law Enforcement Trust	43,722	23,847	41,501	26,068	126	26,194
Register of Deeds Technology	15,386	23,161	23,859	14,688		14,688
County Clerk Technology		4,555		4,555		4,555
County Treasurer Technology		4,555		4,555		4,555
Prosecuting Attorney Trust	4,536	41		4,577		4,577
Prosecuting Attorney Check Fees	371	50		421		421
Drug Enforcement Grant	897	1,000	517	1,380		1,380
Bioterrorism Grant	97,252		21,860	75,392	1,156	76,548
CDBG Mortgage Assistance	4,382			4,382		4,382
CDBG Micro Loan	64,063	64		64,127		64,127
JJA - JAIBG	60			60		60
Labette/Cherokee Youth Services	(3,142)	293,155	290,470	(457)	2,838	2,381
Labette/Cherokee Youth Program	23,782	1,056	2,331	22,507		22,507
Employee Benefit Trust	2,330,083	1,343,817	832,155	2,841,745		2,841,745

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, 2015

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Osage Township Fire Grant	871			871		871
Great Plains Industrial Park Road Grant	29,936	520	5,583	24,873		24,873
Diversion Fees	9,630	58,694	55,733	12,591	99	12,690
Total Primary Government (1)	<u>6,783,536</u>	<u>14,982,018</u>	<u>13,280,947</u>	<u>8,484,607</u>	<u>226,709</u>	<u>8,711,316</u>
Composition of Cash:						
Cash and Cash Items on Hand						1,837
Certificates of Deposit						7,250,000
Demand Deposits						15,617,022
Less: Agency Funds						(14,157,542)
Adjustment for Rounding						(1)
Total Primary Government (1)						<u>8,711,316</u>

(1) Excluding Agency Funds

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2015

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, 2015:

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 funds -- 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, 2015

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 2015 the County amended the budget of the Emergency Telephone Service Fund from its original adopted amount of \$141,244 to \$164,244.

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, 2015

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, 2015

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, 2015 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, 2015, the carrying amount of the County's deposits was \$22,867,022 and the bank balance was \$23,025,247. Of the bank balance, \$1,011,121 was covered by federal depository insurance, and \$22,014,126 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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, 2015 was \$127,652,748. The County had no outstanding bonded debt as of December 31, 2015. The resulting legal debt margin was \$3,829,582.

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2015

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, 2015 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, 2015, 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>
<u>Capital Lease Obligations:</u>									
Judicial Center Annex	4.00%	12/06/04	\$ 180,000	12/01/19	71,710		13,231	58,479	2,737
Fair Building	4.95%	01/30/06	80,000	08/05/16	19,772		9,612	10,160	975
Caterpillar Rebuild	2.94%	01/03/11	154,588	01/04/15	40,454		40,454	0	1,163
Radio Equipment	2.35%	03/07/13	56,000	07/01/15	18,803		18,803	0	419
Fair Bleachers	0.00%	04/07/14	60,000	01/01/25	60,000			60,000	0
Sheriff Vehicles	2.50%	06/09/14	92,863	06/01/16	92,863		53,085	39,778	2,296
Refurbished Motor Grader	2.25%	11/03/14	157,741	01/31/19	157,741		32,302	125,439	868
Tractor Mower	1.95%	06/08/15	185,000	06/15/18	0	185,000	47,598	137,402	0
<u>KPWCRF Loan:</u>									
Sewer District No. 1 East	2.51%	03/26/07	211,756	09/01/28	381,339		24,057	357,282	9,422
Total Contractual Indebtedness					842,682	185,000	239,142	788,540	17,880

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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021-2025</u>	<u>2026-2028</u>	<u>Total</u>
Capital Lease Obligations	\$ 144,923	97,109	99,294	53,932	6,000	30,000		431,258
KPWCRF Loan	24,664	25,287	25,926	26,580	27,252	146,939	80,634	357,282
Total Principal	169,587	122,396	125,220	80,512	33,252	176,939	80,634	788,540
<u>Interest</u>								
Capital Lease Obligations	8,992	5,626	3,441	1,206				19,265
KPWCRF Loan	8,814	8,191	7,552	6,898	6,226	20,452	3,061	61,194
Total Interest	17,806	13,817	10,993	8,104	6,226	20,452	3,061	80,459
Total Principal and Interest	187,393	136,213	136,213	88,616	39,478	197,391	83,695	868,999

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2015

Note 4 Interfund Transfers

Operating Transfers

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 33,574
Noxious Weed Fund	Special Noxious Weed Fund	15,000
Road and Bridge Fund	Special Bridge Fund	173,777
Road and Bridge Fund	Special Highway Fund	125,000
Road and Bridge Fund	Special Machinery Fund	175,000

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), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2015

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.48% for KPERS and 23.63% for KP&F for the fiscal year ended December 31, 2015. Contributions to the pension plan from County were \$518,286 for KPERS and \$204,916 for KP&F for the year ended December 31, 2015.

Net Pension Liability. At December 31, 2015, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,643,893 for KPERS and \$1,050,126 for KP&F. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

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.

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, 2015 is not available.

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2015

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 Maintenance Fund	\$	4,675
Labette/Cherokee Youth Services Fund (1)		457

(1) Caused by expenditures made in anticipation of grant monies to be received early in the next fiscal year.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

Expenditures exceeded the adopted budget in the following funds, both of which are exempt from the Kansas Budget Law:

Mental Health Fund	\$	5,151
Intellectual Disabilities Fund		4,461

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.

Note 9 Subsequent Events

Subsequent to December 31, 2015, the County entered into three lease purchase agreements for the purchase of motor graders, a concession stand for the fairgrounds, and vehicles for the Sheriff's Office. The total principal on these lease purchase agreements is \$970,107, with repayment commencing in 2016.

Labette County, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

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	\$ 6,557,940		6,557,940	5,590,848	967,092
Special Purpose:					
Abandoned Cemetery Maintenance	73,785		73,785	52,639	21,146
Economic Development Loan	5,000		5,000	1,115	3,885
Health	514,657	53,504	568,161	456,588	111,573
Health Care Services	750,000		750,000	671,482	78,518
Mental Health	142,250		142,250	147,401	(5,151)
Intellectual Disabilities	120,091		120,091	124,552	(4,461)
Noxious Weed	163,000		163,000	107,563	55,437
Road and Bridge	4,101,994		4,101,994	4,038,818	63,176
Special Alcohol Program	6,171		6,171	500	5,671
Special Bridge	180,100		180,100	99,171	80,929
Special Liability	27,200		27,200	19,615	7,585
Special Park and Recreation	3,000		3,000		3,000
Tourism and Convention Promotion	1,797		1,797		1,797
Emergency Telephone Service	164,244		164,244	147,193	17,051
Totals	<u>12,811,229</u>	<u>53,504</u>	<u>12,864,733</u>	<u>11,457,485</u>	<u>1,407,248</u>

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,217,053	3,621,716	3,644,811	(23,095)
Motor Vehicle Tax	504,467	509,113	488,239	20,874
Recreational Vehicle Tax	4,754	4,933	4,573	360
Delinquent Tax	123,020	133,411		133,411
16/20 M Truck Tax	27,335	30,321	34,326	(4,005)
Countywide Sales Tax	1,223,909	1,267,815	1,000,000	267,815
In Lieu of Tax	9,007	18,567		18,567
Mineral Production Tax	7,198	4,655	5,000	(345)
Interest on Tax	110,435	208,470	75,000	133,470
Total Taxes	<u>5,227,178</u>	<u>5,799,001</u>	<u>5,251,949</u>	<u>547,052</u>
Intergovernmental				
Local Alcoholic Liquor Tax	235	45		45
Licenses, Fees, and Permits				
Mortgage Registration	123,625	90,747	75,000	15,747
Officer Fees	71,988	77,162	60,000	17,162
Planning and Zoning Fees	1,750	1,350		1,350
Total Licenses, Fees, and Permits	<u>197,363</u>	<u>169,259</u>	<u>135,000</u>	<u>34,259</u>
Use of Money and Property				
Interest on Investments	16,994	14,397	30,000	(15,603)
Rent	13,500	14,400	14,100	300
Total Use of Money and Property	<u>30,494</u>	<u>28,797</u>	<u>44,100</u>	<u>(15,303)</u>
Transfers				
Operating Transfers In	25,581	33,574		33,574
Residual Equity Transfer In	41,177			
Total Transfers	<u>66,758</u>	<u>33,574</u>		<u>33,574</u>
Miscellaneous				
Sale of Surplus Property	11,794			
Oil and Gas Valuation Depletion Fund	142,632	16,175		16,175
Other	95,880	107,306	10,000	97,306
Total Miscellaneous	<u>250,306</u>	<u>123,481</u>	<u>10,000</u>	<u>113,481</u>
Other Sources				
Gain on Refunding of Bonds	5,000			
Total Cash Receipts	<u>5,777,334</u>	<u>6,154,157</u>	<u>5,441,049</u>	<u>713,108</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	119,965	120,659	124,798	4,139
Contractual Services	14,767	14,744	23,920	9,176
Commodities	283	108	950	842
Capital Outlay			500	500
Reimbursed Expense	(150)	(397)		397
Total County Commission	<u>134,865</u>	<u>135,114</u>	<u>150,168</u>	<u>15,054</u>
County Clerk				
Personal Services	137,174	151,228	153,132	1,904
Contractual Services	4,396	4,044	10,050	6,006
Commodities	4,209	4,328	6,000	1,672
Capital Outlay	879	1,191	2,500	1,309
Reimbursed Expense	(81)	(101)		101
Total County Clerk	<u>146,577</u>	<u>160,690</u>	<u>171,682</u>	<u>10,992</u>

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Treasurer				
Personal Services	\$ 146,698	161,786	168,569	6,783
Contractual Services	4,698	3,472	5,545	2,073
Commodities	839	839	2,200	1,361
Capital Outlay	641	145	1,300	1,155
Reimbursed Expense	(1)	(50)		50
Total County Treasurer	<u>152,875</u>	<u>166,192</u>	<u>177,614</u>	<u>11,422</u>
County Attorney				
Personal Services	334,566	336,569	336,188	(381)
Contractual Services	22,890	27,760	24,125	(3,635)
Commodities	1,971	1,612	2,500	888
Capital Outlay	1,159	1,366	1,500	134
Reimbursed Expense	(272)	(94)		94
Total County Attorney	<u>360,314</u>	<u>367,213</u>	<u>364,313</u>	<u>(2,900)</u>
Register of Deeds				
Personal Services	101,551	82,693	102,082	19,389
Contractual Services	3,671	3,594	4,225	631
Commodities	4,113	3,505	4,900	1,395
Capital Outlay	244			
Reimbursed Expense	(178)	(10)		10
Total Register of Deeds	<u>109,401</u>	<u>89,782</u>	<u>111,207</u>	<u>21,425</u>
Unified Court				
Contractual Services	208,558	189,490	202,900	13,410
Commodities	14,938	16,883	15,200	(1,683)
Capital Outlay	21,075	26,677	25,000	(1,677)
Reimbursed Expense	(10,432)	(8,086)		8,086
Total Unified Court	<u>234,139</u>	<u>224,964</u>	<u>243,100</u>	<u>18,136</u>
Judicial Annex				
Contractual Services	24,651	23,792	22,468	(1,324)
Courthouse General				
Personal Services	125,529	134,028	133,153	(875)
Contractual Services	677,199	567,985	655,700	87,715
Commodities	29,267	65,041	85,380	20,339
Capital Outlay	32,146	32,706	113,500	80,794
Reimbursed Expense	(9,075)	(13,390)		13,390
Total Courthouse General	<u>855,066</u>	<u>786,370</u>	<u>987,733</u>	<u>201,363</u>
Local Elected Officials				
Contractual Services	8,099	6,785	13,400	6,615
Commodities	523		1,200	1,200
Capital Outlay	2,239			
Total Local Elected Officials	<u>10,861</u>	<u>6,785</u>	<u>14,600</u>	<u>7,815</u>
Appraiser				
Personal Services	361,842	362,380	416,989	54,609
Contractual Services	68,508	68,075	67,850	(225)
Commodities	20,130	19,063	31,000	11,937
Capital Outlay	27,726	12,953	21,000	8,047
Reimbursed Expense	(1,425)	(1,358)		1,358
Total Appraiser	<u>476,781</u>	<u>461,113</u>	<u>536,839</u>	<u>75,726</u>
Election Expense				
Personal Services	63,089	60,553	62,740	2,187
Contractual Services	65,479	30,510	73,850	43,340
Commodities	7,358	6,239	8,650	2,411
Capital Outlay		380	4,000	3,620
Reimbursed Expense	(1,497)			
Total Election Expense	<u>134,429</u>	<u>97,682</u>	<u>149,240</u>	<u>51,558</u>

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Employee Benefits				
Contractual Services	\$ 135,080	121,126	282,000	160,874
Drug Testing				
Contractual Services	3,305	4,149	4,000	(149)
Indigent Unclaimed Burial				
Contractual Services			3,300	3,300
Total General Government	<u>2,778,344</u>	<u>2,644,972</u>	<u>3,218,264</u>	<u>573,292</u>
Public Safety				
Sheriff				
Personal Services	973,615	994,475	1,029,608	35,133
Contractual Services	108,599	101,985	62,080	(39,905)
Commodities	122,246	85,232	134,500	49,268
Capital Outlay	25,699	16,724	7,000	(9,724)
Reimbursed Expense	(98,796)	(68,965)	(40,000)	28,965
Total Sheriff	<u>1,131,363</u>	<u>1,129,451</u>	<u>1,193,188</u>	<u>63,737</u>
Sheriff - Jail				
Personal Services	641,499	700,533	679,087	(21,446)
Contractual Services	69,428	75,441	87,520	12,079
Commodities	108,815	111,551	121,000	9,449
Capital Outlay	139,068	27,982	35,000	7,018
Reimbursed Expense	(99,418)	(38,410)		38,410
Total Sheriff - Jail	<u>859,392</u>	<u>877,097</u>	<u>922,607</u>	<u>45,510</u>
Juvenile Detention				
Contractual Services	110,501	110,326	118,506	8,180
Emergency Preparedness				
Personal Services	5,552	8,948	5,564	(3,384)
Contractual Services	39,498	30,589	36,746	6,157
Commodities	1,474	997	3,000	2,003
Capital Outlay	2,010	2,802	3,550	748
Reimbursed Expense	(102)	(23)		23
Total Emergency Preparedness	<u>48,432</u>	<u>43,313</u>	<u>48,860</u>	<u>5,547</u>
Emergency Telephone Service				
Personal Services	499,311	498,253	534,765	36,512
Contractual Services	5,078	6,371	10,150	3,779
Commodities	4,567	3,277	3,750	473
Capital Outlay	3,307	2,264	5,700	3,436
Reimbursed Expense	(574)	(198)		198
Total Emergency Telephone Service	<u>511,689</u>	<u>509,967</u>	<u>554,365</u>	<u>44,398</u>
Other Public Safety				
Contractual Services			150,000	150,000
Total Public Safety	<u>2,661,377</u>	<u>2,670,154</u>	<u>2,987,526</u>	<u>317,372</u>
Health				
Coroner				
Personal Services	7,596	1,536	7,775	6,239
Contractual Services	33,493	58,722	34,225	(24,497)
Total Coroner	<u>41,089</u>	<u>60,258</u>	<u>42,000</u>	<u>(18,258)</u>
Agriculture				
Agricultural Appropriations				
Conservation District	19,000	20,000	20,000	
Fair	40,000	40,000	40,000	
Total Agricultural Appropriations	<u>59,000</u>	<u>60,000</u>	<u>60,000</u>	

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	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	18,181	17,100	90,150	73,050
Commodities	2,226	1,137		(1,137)
Total Economic Development Department	<u>20,407</u>	<u>18,237</u>	<u>90,150</u>	<u>71,913</u>
Sanitation				
Landfill				
Contractual Services	2,061	4,559	4,000	(559)
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Social Service for Aged Appropriation	<u>59,670</u>	<u>61,000</u>	<u>61,000</u>	
Reconstruction and Remodeling				
Courthouse General				
General Government	143,951	56,668	80,000	23,332
Total Expenditures and Transfers	<u>5,780,899</u>	<u>5,590,848</u>	<u>6,557,940</u>	<u>967,092</u>
Receipts Over (Under)				
Expenditures and Transfers	(3,565)	563,309		
Unencumbered Cash, Beginning	<u>2,261,141</u>	<u>2,257,576</u>		
Unencumbered Cash, Ending	<u><u>2,257,576</u></u>	<u><u>2,820,885</u></u>		

Labette County, Kansas
Abandoned Cemetery Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 52,984	52,054	52,489	(435)
Motor Vehicle Tax	8,666	8,413	8,049	364
Recreational Vehicle Tax	82	82	75	7
Delinquent Tax	1,902	2,011		2,011
16/20 M Truck Tax	342	525	566	(41)
In Lieu of Tax	148	269		269
Total Cash Receipts	64,124	63,354	61,179	2,175
Expenditures and Transfers				
General Government				
Abandoned Cemetery Maintenance				
Personal Services	48,137	49,548	50,554	1,006
Contractual Services	540	726	3,050	2,324
Commodities	5,419	5,691	12,951	7,260
Capital Outlay		1,899	7,230	5,331
Reimbursed Expense	(3,000)	(5,225)		5,225
Total Expenditures and Transfers	51,096	52,639	73,785	21,146
Receipts Over (Under)				
Expenditures and Transfers	13,028	10,715		
Unencumbered Cash, Beginning	22,013	35,041		
Unencumbered Cash, Ending	35,041	45,756		

Labette County, Kansas
Economic Development Loan Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Use of Money and Property				
Interest on Investments	\$ 9	7		7
Total Cash Receipts	9	7		7
Expenditures and Transfers				
Economic Development				
Economic Development Department				
Contractual Services	1,216	1,115	5,000	3,885
Total Expenditures and Transfers	1,216	1,115	5,000	3,885
Receipts Over (Under)				
Expenditures and Transfers	(1,207)	(1,108)		
Unencumbered Cash, Beginning	8,771	7,564		
Unencumbered Cash, Ending	7,564	6,456		

Labette County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 333,683	343,487	346,125	(2,638)
Motor Vehicle Tax	51,225	52,866	50,731	2,135
Recreational Vehicle Tax	485	512	475	37
Delinquent Tax	11,443	12,236		12,236
16/20 M Truck Tax	2,181	3,105	3,567	(462)
In Lieu of Tax	934	1,769		1,769
Total Taxes	<u>399,951</u>	<u>413,975</u>	<u>400,898</u>	<u>13,077</u>
Intergovernmental				
Federal Financial Assistance	39,418	33,140	10,000	23,140
State Grant	45,428	50,364	20,000	30,364
Other Intergovernmental	4,300	2,508	2,800	(292)
Total Intergovernmental	<u>89,146</u>	<u>86,012</u>	<u>32,800</u>	<u>53,212</u>
Licenses, Fees, and Permits				
Service Fees	<u>55,429</u>	<u>58,450</u>	<u>4,527</u>	<u>53,923</u>
Transfers				
Residual Equity Transfer In	<u>26,451</u>			
Total Cash Receipts	<u>570,977</u>	<u>558,437</u>	<u>438,225</u>	<u>120,212</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	415,005	378,675	438,557	59,882
Contractual Services	50,458	53,152	53,400	248
Commodities	32,362	48,519	21,700	(26,819)
Capital Outlay	450	200	1,000	800
Reimbursed Expense	(6,056)	(23,958)		23,958
Total Health Department	<u>492,219</u>	<u>456,588</u>	<u>514,657</u>	<u>58,069</u>
Budget Credit			<u>53,504</u>	<u>53,504</u>
Total Expenditures and Transfers	<u>492,219</u>	<u>456,588</u>	<u>568,161</u>	<u>111,573</u>
Receipts Over (Under)				
Expenditures and Transfers	78,758	101,849		
Unencumbered Cash, Beginning	<u>119,099</u>	<u>197,857</u>		
Unencumbered Cash, Ending	<u>197,857</u>	<u>299,706</u>		

Labette County, Kansas
Health Care Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 645,979	671,482	750,000	(78,518)
Total Cash Receipts	645,979	671,482	750,000	(78,518)
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	645,979	671,482	750,000	78,518
Total Expenditures and Transfers	645,979	671,482	750,000	78,518
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, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 123,513	121,019	121,969	(950)
Motor Vehicle Tax	18,410	19,542	18,784	758
Recreational Vehicle Tax	174	189	176	13
Delinquent Tax	4,554	4,920		4,920
16/20 M Truck Tax	1,015	1,107	1,321	(214)
In Lieu of Tax	346	624		624
Total Cash Receipts	<u>148,012</u>	<u>147,401</u>	<u>142,250</u>	<u>5,151</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Health	<u>148,012</u>	<u>147,401</u>	<u>142,250</u>	(<u>5,151</u>)
Total Expenditures and Transfers	<u>148,012</u>	<u>147,401</u>	<u>142,250</u>	(<u>5,151</u>)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Labette County, Kansas
Intellectual Disabilities Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 100,081	102,901	103,674	(773)
Motor Vehicle Tax	15,655	15,862	15,206	656
Recreational Vehicle Tax	148	154	142	12
Delinquent Tax	3,868	4,164		4,164
16/20 M Truck Tax	873	941	1,069	(128)
In Lieu of Tax	281	530		530
Total Cash Receipts	<u>120,906</u>	<u>124,552</u>	<u>120,091</u>	<u>4,461</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Health	<u>120,906</u>	<u>124,552</u>	<u>120,091</u>	(<u>4,461</u>)
Total Expenditures and Transfers	<u>120,906</u>	<u>124,552</u>	<u>120,091</u>	(<u>4,461</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, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 109,029	95,170	95,869	(699)
Motor Vehicle Tax	16,911	17,271	16,567	704
Recreational Vehicle Tax	159	167	155	12
Delinquent Tax	4,453	4,738		4,738
16/20 M Truck Tax	1,090	1,011	1,165	(154)
In Lieu of Tax	306	493		493
Total Cash Receipts	<u>131,948</u>	<u>118,850</u>	<u>113,756</u>	<u>5,094</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	46,044	51,137	52,018	881
Contractual Services	17,294	7,606	23,182	15,576
Commodities	30,627	33,820	78,800	44,980
Capital Outlay	39		9,000	9,000
Operating Transfers Out	25,000	15,000		(15,000)
Reimbursed Expense	(65)			
Total Expenditures and Transfers	<u>118,939</u>	<u>107,563</u>	<u>163,000</u>	<u>55,437</u>
Receipts Over (Under)				
Expenditures and Transfers	13,009	11,287		
Unencumbered Cash, Beginning	<u>84,244</u>	<u>97,253</u>		
Unencumbered Cash, Ending	<u>97,253</u>	<u>108,540</u>		

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,653,450	2,715,652	2,736,488	(20,836)
Motor Vehicle Tax	416,347	420,673	403,363	17,310
Recreational Vehicle Tax	3,933	4,076	3,777	299
Delinquent Tax	99,906	105,383		105,383
16/20 M Truck Tax	23,405	25,155	28,360	(3,205)
In Lieu of Tax	7,444	13,990		13,990
Total Taxes	<u>3,204,485</u>	<u>3,284,929</u>	<u>3,171,988</u>	<u>112,941</u>
Intergovernmental				
Special City & County Highway Equalization and Adjustment	665,002	668,436	698,519	(30,083)
Total Intergovernmental	<u>704,101</u>	<u>719,956</u>	<u>698,519</u>	<u>21,437</u>
Miscellaneous				
Sale of Surplus Property	30,100	7,200		7,200
Other	49,818	125,718		125,718
Total Miscellaneous	<u>79,918</u>	<u>132,918</u>		<u>132,918</u>
Total Cash Receipts	<u>3,988,504</u>	<u>4,137,803</u>	<u>3,870,507</u>	<u>267,296</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,653,963	1,708,583	1,764,322	55,739
Contractual Services	585,730	354,661	382,850	28,189
Commodities	1,826,649	2,183,180	1,678,035	(505,145)
Capital Outlay	70,343	20,827	276,787	255,960
Operating Transfers Out	300,088	473,777		(473,777)
Reimbursed Expense	(477,201)	(702,210)		702,210
Total Expenditures and Transfers	<u>3,959,572</u>	<u>4,038,818</u>	<u>4,101,994</u>	<u>63,176</u>
Receipts Over (Under) Expenditures and Transfers	28,932	98,985		
Unencumbered Cash, Beginning	<u>292,553</u>	<u>321,485</u>		
Unencumbered Cash, Ending	<u>321,485</u>	<u>420,470</u>		

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 2,280	3,011	1,200	1,811
Total Cash Receipts	<u>2,280</u>	<u>3,011</u>	<u>1,200</u>	<u>1,811</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	500	500	6,171	5,671
Total Expenditures and Transfers	<u>500</u>	<u>500</u>	<u>6,171</u>	<u>5,671</u>
Receipts Over (Under)				
Expenditures and Transfers	1,780	2,511		
Unencumbered Cash, Beginning	<u>11,255</u>	<u>13,035</u>		
Unencumbered Cash, Ending	<u>13,035</u>	<u>15,546</u>		

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 117,741	121,016	121,968	(952)
Motor Vehicle Tax	18,423	18,661	17,900	761
Recreational Vehicle Tax	174	181	168	13
Delinquent Tax	4,856	5,504		5,504
16/20 M Truck Tax	1,038	1,107	1,259	(152)
In Lieu of Tax	330	623		623
Total Taxes	<u>142,562</u>	<u>147,092</u>	<u>141,295</u>	<u>5,797</u>
Transfers				
Operating Transfers In		173,777		173,777
Miscellaneous				
Other	2,149	44,171		44,171
Total Cash Receipts	<u>144,711</u>	<u>365,040</u>	<u>141,295</u>	<u>223,745</u>
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services	33,642	87,439	95,000	7,561
Commodities	86,406	30,281		(30,281)
Capital Outlay		847	85,100	84,253
Reimbursed Expense	(23,383)	(19,396)		19,396
Total Expenditures and Transfers	<u>96,665</u>	<u>99,171</u>	<u>180,100</u>	<u>80,929</u>
Receipts Over (Under) Expenditures and Transfers	48,046	265,869		
Unencumbered Cash, Beginning	<u>300,551</u>	<u>348,597</u>		
Unencumbered Cash, Ending	<u>348,597</u>	<u>614,466</u>		

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

For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 22,371	23,070	23,248	(178)
Motor Vehicle Tax	3,463	3,546	3,410	136
Recreational Vehicle Tax	33	34	32	2
Delinquent Tax	747	780		780
16/20 M Truck Tax	150	211	240	(29)
In Lieu of Tax	63	119		119
Total Cash Receipts	<u>26,827</u>	<u>27,760</u>	<u>26,930</u>	<u>830</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	<u>23,049</u>	<u>19,615</u>	<u>27,200</u>	<u>7,585</u>
Total Expenditures and Transfers	<u>23,049</u>	<u>19,615</u>	<u>27,200</u>	<u>7,585</u>
Receipts Over (Under)				
Expenditures and Transfers	3,778	8,145		
Unencumbered Cash, Beginning	<u>380</u>	<u>4,158</u>		
Unencumbered Cash, Ending	<u>4,158</u>	<u>12,303</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, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 235	45	1,000	(955)
Total Cash Receipts	<u>235</u>	<u>45</u>	<u>1,000</u>	<u>(955)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services			3,000	3,000
Total Expenditures and Transfers			<u>3,000</u>	<u>3,000</u>
Receipts Over (Under)				
Expenditures and Transfers	235	45		
Unencumbered Cash, Beginning	<u>1,670</u>	<u>1,905</u>		
Unencumbered Cash, Ending	<u>1,905</u>	<u>1,950</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, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Economic Development				
Economic Development Appropriations				
Contractual Services			1,797	1,797
Total Expenditures and Transfers			<u>1,797</u>	<u>1,797</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>1,797</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, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>25,000</u>	<u>15,000</u>
Total Cash Receipts	<u>25,000</u>	<u>15,000</u>
 Expenditures and Transfers		
None	<u> </u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	25,000	15,000
 Unencumbered Cash, Beginning	<u>60,000</u>	<u>85,000</u>
Unencumbered Cash, Ending	<u><u>85,000</u></u>	<u><u>100,000</u></u>

Labette County, Kansas
Special Highway Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 60,044	125,000
Total Cash Receipts	<u>60,044</u>	<u>125,000</u>
 Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	37,464	
Commodities	<u>66,814</u>	
Total Expenditures and Transfers	<u>104,278</u>	
 Receipts Over (Under)		
Expenditures and Transfers	(44,234)	125,000
 Unencumbered Cash, Beginning	<u>220,138</u>	<u>175,904</u>
Unencumbered Cash, Ending	<u><u>175,904</u></u>	<u><u>300,904</u></u>

Labette County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 240,044	175,000
Miscellaneous		
Lease Purchase Proceeds	<u>185,000</u>	<u>185,000</u>
Total Cash Receipts	<u>240,044</u>	<u>360,000</u>
 Expenditures and Transfers		
Public Works		
Equipment		
Contractual Services	4,941	
Commodities	6,827	
Capital Outlay	<u>192,716</u>	<u>311,584</u>
Total Expenditures and Transfers	<u>204,484</u>	<u>311,584</u>
 Receipts Over (Under)		
Expenditures and Transfers	35,560	48,416
 Unencumbered Cash, Beginning	<u>436,359</u>	<u>471,919</u>
Unencumbered Cash, Ending	<u><u>471,919</u></u>	<u><u>520,335</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, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 116,176	115,172	120,000	(4,828)
Use of Money and Property				
Interest on Investments	67	59		59
Miscellaneous				
Other	65	52		52
Total Cash Receipts	<u>116,308</u>	<u>115,283</u>	<u>120,000</u>	<u>(4,717)</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	84,954	75,875	124,244	48,369
Commodities	3,844	42,946	10,000	(32,946)
Capital Outlay	24,671	28,395	30,000	1,605
Reimbursed Expense		(23)		23
Total Expenditures and Transfers	<u>113,469</u>	<u>147,193</u>	<u>164,244</u>	<u>17,051</u>
Receipts Over (Under)				
Expenditures and Transfers	2,839	(31,910)		
Unencumbered Cash, Beginning	<u>72,734</u>	<u>75,573</u>		
Unencumbered Cash, Ending	<u>75,573</u>	<u>43,663</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, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Use of Money and Property				
Interest on Investments	\$ 16			
Total Cash Receipts	<u>16</u>			
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	10,349		1,000	1,000
Commodities	472			
Capital Outlay	<u>23,869</u>			
Total Expenditures and Transfers	<u>34,690</u>		<u>1,000</u>	<u>1,000</u>
Receipts Over (Under)				
Expenditures and Transfers	(34,674)			
Unencumbered Cash, Beginning	<u>34,674</u>			
Unencumbered Cash, Ending	<u></u>	<u></u>		

Labette County, Kansas
Transfer Station Royalty Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Royalties	\$ 3,103	3,582
Total Cash Receipts	3,103	3,582
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers	3,103	3,582
Unencumbered Cash, Beginning	_____	3,103
Unencumbered Cash, Ending	3,103	6,685

Labette County, Kansas
Sewer District No. 1 Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ <u>26,087</u>	<u>27,601</u>
Total Cash Receipts	<u>26,087</u>	<u>27,601</u>
 Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	<u>25,582</u>	<u>27,360</u>
Total Expenditures and Transfers	<u>25,582</u>	<u>27,360</u>
 Receipts Over (Under)		
Expenditures and Transfers	505	241
 Unencumbered Cash, Beginning	(<u>720</u>)	(<u>215</u>)
Unencumbered Cash, Ending	<u>(215)</u>	<u>26</u>

Labette County, Kansas
Sewer District No. 1 Maintenance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ 16,120	16,160
Miscellaneous		
Other	<u>1,000</u>	<u> </u>
Total Cash Receipts	<u>17,120</u>	<u>16,160</u>
 Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	<u>1,288</u>	<u>6,883</u>
Total Expenditures and Transfers	<u>1,288</u>	<u>6,883</u>
 Receipts Over (Under)		
Expenditures and Transfers	15,832	9,277
 Unencumbered Cash, Beginning	(29,784)	(13,952)
Unencumbered Cash, Ending	<u>(13,952)</u>	<u>(4,675)</u>

Labette County, Kansas
Sewer District No. 1 Special Assessment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes		
Special Assessments	\$ 32,485	32,485
Total Cash Receipts	32,485	32,485
Expenditures and Transfers		
Debt Service		
Rural Development Loan		
Principal and Interest	33,478	33,478
Total Expenditures and Transfers	33,478	33,478
Receipts Over (Under)		
Expenditures and Transfers	(993)	(993)
Unencumbered Cash, Beginning	46,542	45,549
Unencumbered Cash, Ending	45,549	44,556

Labette County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$ 3,500	1,925
Licenses, Fees, and Permits		
Officer Fees	<u>155,756</u>	<u>155,681</u>
Total Cash Receipts	<u>159,256</u>	<u>157,606</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	117,347	122,249
Contractual Services	2,700	2,574
Commodities	4,477	9,184
Capital Outlay	1,383	435
Operating Transfers Out	25,581	33,574
Reimbursed Expense	(5)	(61)
Total Expenditures and Transfers	<u>151,483</u>	<u>167,955</u>
Receipts Over (Under)		
Expenditures and Transfers	7,773	(10,349)
Unencumbered Cash, Beginning	<u>23,830</u>	<u>31,603</u>
Unencumbered Cash, Ending	<u><u>31,603</u></u>	<u><u>21,254</u></u>

Labette County, Kansas
 Prosecuting Attorney Training Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,338	2,887
Total Cash Receipts	<u>1,338</u>	<u>2,887</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	669	2,193
Total Expenditures and Transfers	<u>669</u>	<u>2,193</u>
 Receipts Over (Under)		
Expenditures and Transfers	669	694
 Unencumbered Cash, Beginning	<u>286</u>	<u>955</u>
Unencumbered Cash, Ending	<u><u>955</u></u>	<u><u>1,649</u></u>

Labette County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 57,405	4,459
Licenses, Fees, and Permits		
Officer Fees	11,011	17,864
Miscellaneous		
Other	3,442	1,524
Total Cash Receipts	<u>71,858</u>	<u>23,847</u>
 Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	2,751	8,801
Commodities	16,151	22,105
Capital Outlay	<u>18,266</u>	<u>10,595</u>
Total Expenditures and Transfers	<u>37,168</u>	<u>41,501</u>
 Receipts Over (Under)		
Expenditures and Transfers	34,690	(17,654)
 Unencumbered Cash, Beginning	<u>9,032</u>	<u>43,722</u>
Unencumbered Cash, Ending	<u><u>43,722</u></u>	<u><u>26,068</u></u>

Labette County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 19,258	18,220
Miscellaneous		
Other		4,941
Total Cash Receipts	<u>19,258</u>	<u>23,161</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Capital Outlay	27,615	23,859
Total Expenditures and Transfers	<u>27,615</u>	<u>23,859</u>
Receipts Over (Under)		
Expenditures and Transfers	(8,357)	(698)
Unencumbered Cash, Beginning	<u>23,743</u>	<u>15,386</u>
Unencumbered Cash, Ending	<u><u>15,386</u></u>	<u><u>14,688</u></u>

Labette County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ _____	4,555
Total Cash Receipts	_____	<u>4,555</u>
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers		4,555
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	<u>4,555</u>

Labette County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$	4,555
Total Cash Receipts		4,555
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		4,555
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		4,555

Labette County, Kansas
 Prosecuting Attorney Trust Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ 794	41
Total Cash Receipts	<u>794</u>	<u>41</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	794	41
Unencumbered Cash, Beginning	<u>3,742</u>	<u>4,536</u>
Unencumbered Cash, Ending	<u><u>4,536</u></u>	<u><u>4,577</u></u>

Labette County, Kansas
 Prosecuting Attorney Check Fees Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$	50
Total Cash Receipts		50
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		50
Unencumbered Cash, Beginning	371	371
Unencumbered Cash, Ending	371	421

Labette County, Kansas
Drug Enforcement Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ 1,000	1,000
Total Cash Receipts	<u>1,000</u>	<u>1,000</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	290	517
Total Expenditures and Transfers	<u>290</u>	<u>517</u>
 Receipts Over (Under)		
Expenditures and Transfers	710	483
 Unencumbered Cash, Beginning	<u>187</u>	<u>897</u>
Unencumbered Cash, Ending	<u><u>897</u></u>	<u><u>1,380</u></u>

Labette County, Kansas
 Bioterrorism Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Health		
Health Department		
Contractual Services	10,339	14,964
Commodities	212	722
Capital Outlay		9,441
Reimbursed Expense		(3,267)
Total Expenditures and Transfers	<u>10,551</u>	<u>21,860</u>
Receipts Over (Under)		
Expenditures and Transfers	(10,551)	(21,860)
Unencumbered Cash, Beginning	<u>107,803</u>	<u>97,252</u>
Unencumbered Cash, Ending	<u><u>97,252</u></u>	<u><u>75,392</u></u>

Labette County, Kansas
CDBG Mortgage Assistance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Economic Development		
Housing Assistance		
Contractual Services	<u>8</u>	_____
Total Expenditures and Transfers	<u>8</u>	_____
Receipts Over (Under)		
Expenditures and Transfers	(8)	
Unencumbered Cash, Beginning	<u>4,390</u>	<u>4,382</u>
Unencumbered Cash, Ending	<u><u>4,382</u></u>	<u><u>4,382</u></u>

Labette County, Kansas
CDBG Micro Loan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 64	64
Total Cash Receipts	64	64
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	64	64
Unencumbered Cash, Beginning	63,999	64,063
Unencumbered Cash, Ending	64,063	64,127

Labette County, Kansas
 JJA - JAIBG Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	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, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 281,910	293,031
Miscellaneous		
Other		124
Total Cash Receipts	<u>281,910</u>	<u>293,155</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	208,257	201,504
Contractual Services	95,596	98,333
Commodities	1,425	1,330
Capital Outlay	475	844
Reimbursed Expense	(5,117)	(11,541)
Total Expenditures and Transfers	<u>300,636</u>	<u>290,470</u>
Receipts Over (Under)		
Expenditures and Transfers	(18,726)	2,685
Unencumbered Cash, Beginning	<u>15,584</u>	(<u>3,142</u>)
Unencumbered Cash, Ending	<u>(3,142)</u>	<u>(457)</u>

Labette County, Kansas
Labette/Cherokee Youth Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ 1,668	1,056
Total Cash Receipts	<u>1,668</u>	<u>1,056</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	528	2,247
Commodities		84
Total Expenditures and Transfers	<u>528</u>	<u>2,331</u>
 Receipts Over (Under)		
Expenditures and Transfers	1,140	(1,275)
 Unencumbered Cash, Beginning	<u>22,642</u>	<u>23,782</u>
Unencumbered Cash, Ending	<u><u>23,782</u></u>	<u><u>22,507</u></u>

Labette County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 3,078	3,498
Miscellaneous		
Payroll Withholdings and Benefits	<u>1,412,747</u>	<u>1,340,319</u>
Total Cash Receipts	<u>1,415,825</u>	<u>1,343,817</u>
 Expenditures and Transfers		
General Government		
Employee Benefits		
Medical Claims	<u>1,001,839</u>	<u>832,155</u>
Total Expenditures and Transfers	<u>1,001,839</u>	<u>832,155</u>
 Receipts Over (Under)		
Expenditures and Transfers	413,986	511,662
 Unencumbered Cash, Beginning	<u>1,916,097</u>	<u>2,330,083</u>
Unencumbered Cash, Ending	<u><u>2,330,083</u></u>	<u><u>2,841,745</u></u>

Labette County, Kansas
Osage Township Fire Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	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, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 680	520
Total Cash Receipts	<u>680</u>	<u>520</u>
 Expenditures and Transfers		
Economic Development		
Economic Development Department		
Contractual Services	4,758	
Commodities		5,583
Total Expenditures and Transfers	<u>4,758</u>	<u>5,583</u>
 Receipts Over (Under)		
Expenditures and Transfers	(4,078)	(5,063)
 Unencumbered Cash, Beginning	<u>34,014</u>	<u>29,936</u>
Unencumbered Cash, Ending	<u><u>29,936</u></u>	<u><u>24,873</u></u>

Labette County, Kansas
Diversion Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 51,845	58,694
Total Cash Receipts	<u>51,845</u>	<u>58,694</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	18,739	32,452
Commodities	8,825	7,911
Capital Outlay	14,853	15,450
Reimbursed Expense	(202)	(80)
Total Expenditures and Transfers	<u>42,215</u>	<u>55,733</u>
 Receipts Over (Under)		
Expenditures and Transfers	9,630	2,961
 Unencumbered Cash, Beginning	<u>9,630</u>	<u>9,630</u>
Unencumbered Cash, Ending	<u><u>9,630</u></u>	<u><u>12,591</u></u>

Labette County, Kansas
 Fiduciary Funds
 Schedule of Receipts, Disbursements and Balances
 Regulatory Basis
 For the Year Ended December 31, 2015

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	\$	154,983	154,983	
Altamont Library		19,121	19,121	
Altamont Recreation		4,744	4,744	
Altamont Special Assessments		938	938	
Altamont Utility Service		28,931	28,931	
Altamont G.O. Fire		19,719	19,719	
Altamont Annex General		184	184	
Altamont Annex Library		22	22	
Altamont Annex Recreation		6	6	
Altamont Annex Utility Service		33	33	
Bartlett General		25,435	25,435	
Bartlett Bond and Interest		138	138	
Bartlett Special Assessments		725	725	
Chetopa General		84,541	84,541	
Chetopa Library		9,224	9,224	
Chetopa Industrial Development		5,241	5,241	
Chetopa Employee Benefits		80,569	80,569	
Chetopa Fire Equipment		415	415	
Chetopa Special Liability		51,310	51,310	
Chetopa Special Assessments		600	600	
Edna General		106,901	106,901	
Edna Bond and Interest		8,673	8,673	
Edna Employee Benefits		2,691	2,691	
Edna Library		5,695	5,695	
Labette General		1,632	1,632	
Mound Valley General		65,492	65,492	
Mound Valley Special Assessments		3,999	3,999	
Oswego General		325,200	325,200	
Oswego Airport		8,844	8,844	
Oswego Employee Benefits		199,417	199,417	
Oswego Industrial Promotion		4	4	
Oswego Library		18,963	18,963	
Oswego Special Assessments		7,421	7,421	
Parsons General		2,663,394	2,663,394	
Parsons Employee Benefits		4,306	4,306	
Parsons Library Employee Benefits		69,462	69,462	
Parsons Industrial Promotion		59,712	59,712	
Parsons Library		336,742	336,742	
Parsons Special Assessments		25,349	25,349	
Parsons Tort Liability		215	215	
Parsons Utility Service		1,524	1,524	
Subtotal Cities		<u>4,402,515</u>	<u>4,402,515</u>	

Labette County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2015

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Townships:				
Canada General	\$	18,772	18,772	
Elm Grove General		4,329	4,329	
Fairview General		13,847	13,847	
Hackberry General		14,919	14,919	
Howard General		6,733	6,733	
Labette General	646	11,860	10,249	2,257
Liberty General		27,520	27,520	
Montana General		9,426	9,426	
Mound Valley General		14,758	14,758	
Mount Pleasant General		17,452	17,452	
Neosho General		34,741	34,741	
North General		16,632	16,632	
Osage General		44,901	44,901	
Oswego General		8,289	8,289	
Richland General	1,747	3,514	4,850	411
Walton General	2,718			2,718
Subtotal Townships	<u>5,111</u>	<u>247,693</u>	<u>247,418</u>	<u>5,386</u>
Schools:				
USD #247 General		2,521	2,521	
USD #247 Capital Outlay		1,024	1,024	
USD #247 Supplemental General		1,981	1,981	
USD #447 General		430	430	
USD #447 Supplemental General		528	528	
USD #447 Bond and Interest		192	192	
USD #447 Recreation		60	60	
USD #503 General		876,063	876,063	
USD #503 Supplemental General		1,096,972	1,096,972	
USD #503 Recreation		237,997	237,997	
USD #503 Recreation Emp Benefit		59,430	59,430	
USD #503 Capital Outlay		204,691	204,691	
USD #503 Bond and Interest		1,048,017	1,048,017	
USD #504 General		213,523	213,523	
USD #504 Bond and Interest		86,694	86,694	
USD #504 Capital Outlay		97,600	97,600	
USD #504 Recreation		28,852	28,852	
USD #504 Supplemental General		241,598	241,598	
USD #505 General		130,244	130,244	
USD #505 Capital Outlay		60,406	60,406	
USD #505 Supplemental General		154,672	154,672	
USD #506 Bond and Interest		117,413	117,413	
USD #506 General		936,050	936,050	
USD #506 Capital Outlay		460,321	460,321	
USD #506 Supplemental General		878,927	878,927	
USD #506 Bond and Interest		315,942	315,942	
LCC General		5,156,037	5,156,037	
LCC Adult Education		58,530	58,530	
Subtotal Schools		<u>12,466,715</u>	<u>12,466,715</u>	

Labette County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2015

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Edna/Elm Grove	\$	14,981	14,981	
Mound Valley		20,828	20,828	
Oak Hill		18,607	18,607	
Oswego		68,095	68,095	
Pleasant Valley		7,556	7,556	
Subtotal Cemeteries		<u>130,067</u>	<u>130,067</u>	
Rural Fire Districts:				
Labette/Liberty	985			985
Labette No. 9		25,288	25,288	
Subtotal Rural Fire Districts	<u>985</u>	<u>25,288</u>	<u>25,288</u>	<u>985</u>
Watershed Districts:				
Labette/Hackberry No. 96		116,516	116,516	
Neosho Drainage District		12,554	12,554	
Subtotal Watershed Districts		<u>129,070</u>	<u>129,070</u>	
Regional Library:				
SEK Library General		102,135	102,135	
SEK Library Employee Benefits		7,515	7,515	
Subtotal Regional Library		<u>109,650</u>	<u>109,650</u>	
Total Subdivisions	<u>6,096</u>	<u>17,510,998</u>	<u>17,510,723</u>	<u>6,371</u>
State Funds:				
State Educational Building	3,818	146,862	147,035	3,645
State Institutional Building	1,909	73,430	73,517	1,822
Total State Funds	<u>5,727</u>	<u>220,292</u>	<u>220,552</u>	<u>5,467</u>
Other Agency Funds:				
Motor Vehicle Licenses		1,186,706	1,186,706	
Game Licenses	432	9,900	10,099	233
Cereal Malt Beverage Licenses	150	75	75	150
Heritage Trust		9,142	7,343	1,799
Unclaimed Money		1,608		1,608
Stray Animal		325		325
Cash Bond Deposits	23,300		10,000	13,300
Sales Tax	86,026	1,318,634	1,314,164	90,496
State Election Fees		280	280	
Wildcat Extension District #14		168,369	168,369	
Homestead Holding		23,744	23,744	
Total Other Agency Funds	<u>109,908</u>	<u>2,718,783</u>	<u>2,720,780</u>	<u>107,911</u>
Distributable Funds:				
Current Tax	12,772,364	23,386,188	22,526,816	13,631,736
Delinquent Tax	273,299	974,260	996,035	251,524
Motor Vehicle Tax	112,952	3,102,282	3,125,890	89,344
Recreational Vehicle Tax	1,213	28,734	29,129	818
Mineral Production Tax	3,912	6,357	9,310	959
In Lieu of Tax	86,477	108,292	132,090	62,679
Commercial Motor Vehicle Fees		76,211	75,478	733
Total Distributable Funds	<u>13,250,217</u>	<u>27,682,324</u>	<u>26,894,748</u>	<u>14,037,793</u>
Total Agency Funds	<u>13,371,948</u>	<u>48,132,397</u>	<u>47,346,803</u>	<u>14,157,542</u>

County of Labette, Kansas
 Reconciliation of 2014 Tax Roll
For the Year Ended December 31, 2015

Schedule 4

County Clerk's Abstract of Taxes Levied		\$	23,183,983
Add: Added and Escaped Taxes			124,094
Deduct: Taxes Abated and Refunded			<u>(93,950)</u>
Tax Roll as Adjusted			<u><u>23,214,127</u></u>
<u>County Treasurer's Accounting:</u>			
Current Tax Collections (net of refunds)	\$		22,391,120
Uncollected:			
Personal Property		19,392	
Real Estate and Special Assessments		<u>803,605</u>	
Total Uncollected			822,997
Tax Roll (Over) Under Accounted For			<u>10</u>
Net Tax Roll			<u><u>23,214,127</u></u>

County of Labette, Kansas
County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2015

Schedule 5
(Page 1 of 6)

Balance - January 1, 2015	\$	0
<u>Receipts:</u>		
Fish and Game Licenses	9,121	
Fish and Game Fees	778	
Liquor/ CMB Licenses	75	
Miscellaneous Reimbursements	1,974	
Total Receipts	<u>11,948</u>	11,948
<u>Disbursements:</u>		
Paid to County Treasurer		<u>11,948</u>
Balance - December 31, 2015		<u><u>0</u></u>

County of Labette, Kansas
Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2015

Schedule 5
(Page 2 of 6)

Balance - January 1, 2015	\$	0
<u>Receipts:</u>		
Mortgage Registration and Heritage Trust Fees	104,118	
Recording Fees	46,532	
Technology Fees	27,331	
Copy Fees	2,250	
Total Receipts	<u> </u>	180,231
<u>Disbursements:</u>		
Paid to County Treasurer		<u>180,231</u>
Balance - December 31, 2015		<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, 2015

Schedule 5
 (Page 3 of 6)

Balance - January 1, 2015	\$	57,509
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Receipts:

ASAP Assessments		
Bonds and Bond Forfeitures	103,033	
County Clerk Fees	2,005	
County Reimbursement	0	
Drivers License Reinstatement Fees	1,575	
Fines	54,261	
Indigent Defense Fees	13	
Attorney Fees State	48	
Interest	14	
Judicial Branch Surcharge	21,373	
Judgments, Sale Proceeds, and Other	3,552	
Law Library Fees	4,952	
LETC Fees	6,579	
Marriage License Fees	5,900	
PATF Fees	877	
State Clerk Fees	44,718	
Total Receipts	44,718	248,900

Disbursements:

Paid to State Treasurer	134,308	
Paid to County Treasurer	4,351	
Paid to Others	160,828	
Total Disbursements	160,828	299,487

Balance - December 31, 2015		6,922
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Composition of Cash:

Demand Deposit	\$	6,922
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County of Labette, Kansas
 Clerk of District Court - Parsons Branch
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2015

Schedule 5
 (Page 4 of 6)

Balance - January 1, 2015	\$	38,486
<u>Receipts:</u>		
ASAP Assessments		
Bonds	6,728	
County Clerk Fees	4,056	
County Reimbursement		
Drivers License Reinstatement Fees	1,703	
Fines	86,251	
Indigent Defense Fees	3,788	
Attorney Fee State	27,389	
Interest	25	
Judicial Branch Surcharge	38,193	
Judgments, Sale Proceeds, and Other	151,522	
Law Library Fees	11,357	
LETC Fees	15,207	
PATF Fees	2,033	
State Clerk Fees	114,061	
Total Receipts	462,313	462,313
<u>Disbursements:</u>		
Paid to State Treasurer	270,943	
Paid to County Treasurer	12,567	
Paid to Others	207,476	
Total Disbursements	490,986	490,986
Balance - December 31, 2015		9,813
<u>Composition of Cash:</u>		
Demand Deposit	\$	9,813

County of Labette, Kansas
 Sheriff
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2015

Schedule 5
 (Page 5 of 6)

Sheriff Fee Account

Balance - January 1, 2015 \$ 101

Receipts:

VIN Fees	18,440	
Delinquent Tax Sale	64,567	
Bonds	41,445	
Fees - Sheriff, Conceal Carry, Sex Offender, Civil Process	18,054	
DMV Search Fees	200	
Misc	2,347	
City Patrol Contracts	29,533	
Ammo Plant Patrol	12,000	
Big Hill Patrol	7,998	
USD 506 School Resource Grant	11,133	
Sheriff Reimbursements	3,355	
Jail Reimbursements	33,013	
KS Parole Violators	6,300	
DARE Donation	1,511	
Big Hill Lake In Lieu Of Tax	6,489	
Total Receipts	256,385	256,385

Disbursements:

Paid to County Treasurer	146,047	
Paid to Delinquent Tax Accts.	64,567	
Paid to Kansas Highway Patrol	1,844	
Paid to State Department of Revenue	100	
Paid to District Court	41,445	
Paid to Others	2,415	
Total Disbursements	256,418	256,418

Balance - December 31, 2015 68

Composition of Cash:

Demand Deposit	\$ (32)	
Cash on Hand	100	
	68	68

Work Release Account

Balance - January 1, 2015 \$ 0

Receipts:

Received from Inmates _____

Disbursements:

Paid to County Treasurer _____

Balance - December 31, 2015 0

County of Labette, Kansas
 Sheriff
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2015

Schedule 5
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Inmate Account

Balance - January 1, 2015	\$	1,025
<u>Receipts:</u>		
From Inmates		35,542
<u>Disbursements:</u>		
Paid to Commissary		23,102
Refunds to Inmates		9,105
Total Disbursements		32,207
Balance - December 31, 2015		4,360
<u>Composition of Cash:</u>		
Demand Deposit	\$	4,360

Commissary Account

Balance - January 1, 2015	\$	4,585
<u>Receipts:</u>		
From Inmate Account		23,102
Vendor Commissions		1,538
Telephone Commissions		4,674
Other		33
Total Receipts		29,347
<u>Disbursements:</u>		
Supplies and Inmate Expenses		27,979
Equipment/Cable/Misc		2,101
Total Disbursements		30,080
Balance - December 31, 2015		3,852
<u>Composition of Cash:</u>		
Demand Deposit	\$	3,852