

COUNTY OF LABETTE, KANSAS

Financial Statements  
and  
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2016

County of Labette, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2016

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Special Financial Statements  
For the Fiscal Year Ended December 31, 2016

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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, 2016, 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, 2016, 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, 2016, 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 2015 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 2016 basic financial statement upon which we rendered an unmodified opinion dated May 8, 2017. The 2015 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 2015 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 2015 basic financial statement. The 2015 comparative information was subjected to the auditing procedures applied in the audit of the 2015 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 2015 basic financial statement or to the 2015 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 2015 comparative information is fairly stated in all material respects in relation to the 2015 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,

*Rodney M. Burns, CPA, LLC*

May 8, 2017

Labette County, Kansas  
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2016

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 2,820,885	6,369,391	5,800,197	3,390,079	145,123	3,535,202
Special Purpose:						
Abandoned Cemetery Maintenance	45,756	57,531	53,479	49,808	753	50,561
Economic Development Loan	6,456	6	1,608	4,854	130	4,984
Health	299,706	489,446	451,181	337,971	7,670	345,641
Health Care Services		659,662	659,662			
Mental Health		142,963	142,963			
Intellectual Disabilities		121,548	121,548			
Noxious Weed	108,540	113,984	122,465	100,059	22,720	122,779
Road and Bridge	420,470	4,074,481	3,972,617	522,334	110,433	632,767
Special Alcohol Program	15,546	3,257	500	18,303		18,303
Special Bridge	614,466	301,742	393,089	523,119	86,091	609,210
Special Liability	12,303	22,699	23,055	11,947		11,947
Special Park and Recreation	1,950	556		2,506		2,506
Tourism and Convention Promotion	1,797			1,797		1,797
Special Noxious Weed	100,000			100,000		100,000
Special Highway	300,904	220,000	6,000	514,904		514,904
Special Machinery	520,335	220,000	95,282	645,053		645,053
Emergency Telephone Service	43,663	120,230	103,548	60,345	5,213	65,558
Transfer Station Royalty	6,685	3,504		10,189		10,189
Business:						
Sewer District No. 1	26	29,656	29,064	618		618
Sewer District No. 1 Maintenance	( 4,675)	17,783	12,142	966	1,175	2,141
Sewer District No. 1 Special Assessment	44,556	39,427	33,478	50,505		50,505
Trusts:						
Special Auto	21,254	154,425	161,389	14,290	1,743	16,033
Prosecuting Attorney Training	1,649	1,986	1,796	1,839		1,839
Special Law Enforcement Trust	26,068	17,380	36,351	7,097		7,097
Register of Deeds Technology	14,688	18,276	17,342	15,622		15,622
County Clerk Technology	4,555	4,569		9,124		9,124
County Treasurer Technology	4,555	4,570	2,348	6,777		6,777
Prosecuting Attorney Trust	4,577	35		4,612		4,612
Prosecuting Attorney Check Fees	421			421		421
Drug Enforcement Grant	1,380			1,380		1,380
Bioterrorism Grant	75,392		14,973	60,419	39	60,458
CDBG Mortgage Assistance	4,382			4,382		4,382
CDBG Micro Loan	64,127	65		64,192		64,192
JJA - JAIBG	60			60		60
Labette/Cherokee Youth Services	( 457)	284,793	280,879	3,457	2,383	5,840
Labette/Cherokee Youth Program	22,507	860	3,676	19,691		19,691
Employee Benefit Trust	2,841,745	1,362,751	818,415	3,386,081		3,386,081

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, 2016

	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	24,873	441	16,151	9,163		9,163
Diversion Fees	12,591	41,089	39,426	14,254	5,784	20,038
<b>Total Primary Government (1)</b>	<u>8,484,607</u>	<u>14,899,106</u>	<u>13,414,624</u>	<u>9,969,089</u>	<u>389,257</u>	<u>10,358,346</u>
<b>Composition of Cash:</b>						
Cash and Cash Items on Hand						3,340
Certificates of Deposit						8,250,000
Demand Deposits						16,048,739
Less: Agency Funds						( 13,943,736)
Adjustment for Rounding						3
<b>Total Primary Government (1)</b>						<u>10,358,346</u>

(1) Excluding Agency Funds

County of Labette, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2016

**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, 2016:

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.

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, 2016

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 2016 the County had no such amendments.

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, 2016

**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, 2016

**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, 2016 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, 2016, the carrying amount of the County's deposits was \$24,298,739 and the bank balance was \$25,583,458. Of the bank balance, \$1,527,280 was covered by federal depository insurance, \$23,005,526 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and \$1,050,652 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, 2016 was \$128,408,638. The County had no outstanding bonded debt as of December 31, 2016. The resulting legal debt margin was \$3,852,259.

County of Labette, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2016

*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, 2016 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, 2016, 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>
<b><u>Capital Lease Obligations:</u></b>									
Judicial Center Annex	4.00%	12/06/04	\$ 180,000	12/01/19	58,479		13,758	44,721	2,209
Fair Building	4.95%	01/30/06	80,000	08/05/16	10,160		10,160	0	350
Fair Bleachers (1)	1.00%	04/07/14	60,000	01/01/25	60,000		6,000	54,000	600
Sheriff Vehicles	2.50%	06/09/14	92,863	06/01/16	39,778		39,778	0	815
Refurbished Motor Grader	2.25%	11/03/14	157,741	01/31/19	125,439		30,309	95,130	2,862
Tractor Mower	1.95%	06/08/15	185,000	06/15/18	137,402		44,919	92,483	2,679
Fair Concession Stand (1)	1.00%	01/11/16	60,000	01/31/25	0	60,000	6,000	54,000	600
Motor Graders	1.74%	01/19/16	857,716	04/01/22	0	857,716	65,786	791,930	10,074
Dodge Ram Pickups	1.85%	05/02/16	52,391	03/01/18	0	52,391		52,391	0
<b><u>KPWCRF Loan:</u></b>									
Sewer District No. 1 East	2.51%	03/26/07	477,482	09/01/28	357,282		24,664	332,618	8,814
<b>Total Contractual Indebtedness</b>					<b>788,540</b>	<b>970,107</b>	<b>241,374</b>	<b>1,517,273</b>	<b>29,003</b>

(1) This lease has no interest, but contains a 1% "administration fee" which is shown as interest on this schedule.

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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022-2026</u>	<u>2027-2028</u>	<u>Total</u>
Capital Lease Obligations	\$ 267,503	272,460	203,237	157,827	160,429	123,199		1,184,655
KPWCRF Loan	25,287	25,926	26,581	27,252	27,940	150,650	48,982	332,618
<b>Total Principal</b>	<b>292,790</b>	<b>298,386</b>	<b>229,818</b>	<b>185,079</b>	<b>188,369</b>	<b>273,849</b>	<b>48,982</b>	<b>1,517,273</b>
<b><u>Interest</u></b>								
Capital Lease Obligations	20,875	15,799	10,461	6,614	3,892	1,861		59,502
KPWCRF Loan	8,191	7,552	6,898	6,226	5,538	16,740	1,235	52,380
<b>Total Interest</b>	<b>29,066</b>	<b>23,351</b>	<b>17,359</b>	<b>12,840</b>	<b>9,430</b>	<b>18,601</b>	<b>1,235</b>	<b>111,882</b>
<b>Total Principal and Interest</b>	<b>321,856</b>	<b>321,737</b>	<b>247,177</b>	<b>197,919</b>	<b>197,799</b>	<b>292,450</b>	<b>50,217</b>	<b>1,629,155</b>

County of Labette, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2016

**Note 4 Interfund Transfers**

*Operating Transfers*

	<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund		General Fund	\$ 23,193
Road and Bridge Fund		Special Bridge Fund	158,567
Road and Bridge Fund		Special Highway Fund	220,000
Road and Bridge Fund		Special Machinery Fund	220,000

**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, for employees who are past their six month training period.

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](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate 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, 2016

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 rate (not including the 1% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 9.18% for KPERS and 22.68% for KP&F for the fiscal year ended December 31, 2016 (including 2.26% for the purchase of past service). Contributions to the pension plan from the County were \$517,585 for KPERS and \$224,389 for KP&F for the year ended December 31, 2016.

*Net Pension Liability.* At December 31, 2016, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,062,453 and \$1,379,056 for KP&F. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. 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](http://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 trust fund. 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 from this trust fund.

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, 2016 is not available.

County of Labette, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2016

**Note 6 Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

At December 31, 2016, the County had funds at risk at the following banks, in the amounts indicated:

Commercial Bank	\$	379,584
Labette Bank		671,068

Each bank pledged an additional amount of security to cover these deposits in early January, 2017.

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.

Labette County, Kansas  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2016

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	\$ 7,083,601		7,083,601	5,800,197	1,283,404
Special Purpose:					
Abandoned Cemetery Maintenance	81,518		81,518	53,479	28,039
Economic Development Loan	2,000		2,000	1,608	392
Health	526,919	51,811	578,730	451,181	127,549
Health Care Services	750,000		750,000	659,662	90,338
Mental Health	146,770		146,770	142,963	3,807
Intellectual Disabilities	124,800		124,800	121,548	3,252
Noxious Weed	164,576		164,576	122,465	42,111
Road and Bridge	4,158,263		4,158,263	3,972,617	185,646
Special Alcohol Program	9,264		9,264	500	8,764
Special Bridge	630,400		630,400	393,089	237,311
Special Liability	27,200		27,200	23,055	4,145
Special Park and Recreation	1,000		1,000		1,000
Tourism and Convention Promotion	1,797		1,797		1,797
Special Noxious Weed	110,000		110,000		110,000
Emergency Telephone Service	152,244		152,244	103,548	48,696
Totals	<u>13,970,352</u>	<u>51,811</u>	<u>14,022,163</u>	<u>11,845,912</u>	<u>2,176,251</u>

Labette County, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,621,716	3,939,915	4,037,269	( 97,354)
Motor Vehicle Tax	509,113	558,174	539,680	18,494
Recreational Vehicle Tax	4,933	6,015	5,383	632
Delinquent Tax	133,411	88,216		88,216
16/20 M Truck Tax	30,321	30,288	32,448	( 2,160)
Countywide Sales Tax	1,267,815	1,256,226	1,000,000	256,226
Commercial Vehicle Fees			12,282	( 12,282)
In Lieu of Tax	18,567	19,458		19,458
Mineral Production Tax	4,655	965	5,000	( 4,035)
Watercraft Tax			2,552	( 2,552)
Interest on Tax	208,470	78,380	75,000	3,380
Total Taxes	<u>5,799,001</u>	<u>5,977,637</u>	<u>5,709,614</u>	<u>268,023</u>
Intergovernmental				
Local Alcoholic Liquor Tax	45	556		556
Licenses, Fees, and Permits				
Mortgage Registration	90,747	75,312	56,000	19,312
Officer Fees	77,162	110,341	30,000	80,341
Planning and Zoning Fees	1,350	725		725
Prisoner Board		64,418	50,042	14,376
Total Licenses, Fees, and Permits	<u>169,259</u>	<u>250,796</u>	<u>136,042</u>	<u>114,754</u>
Use of Money and Property				
Interest on Investments	14,397	24,354		24,354
Rent	14,400	8,550	14,100	( 5,550)
Total Use of Money and Property	<u>28,797</u>	<u>32,904</u>	<u>14,100</u>	<u>18,804</u>
Transfers				
Operating Transfers In	33,574	23,193		23,193
Miscellaneous				
Sale of Surplus Property		14,596		14,596
Oil and Gas Valuation Depletion Fund	16,175			
Other	107,306	64,709	10,000	54,709
Total Miscellaneous	<u>123,481</u>	<u>79,305</u>	<u>10,000</u>	<u>69,305</u>
Other Sources				
Gain on Refunding of Bonds		5,000		5,000
Total Cash Receipts	<u>6,154,157</u>	<u>6,369,391</u>	<u>5,869,756</u>	<u>499,635</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	120,659	125,149	126,502	1,353
Contractual Services	14,744	14,107	23,720	9,613
Commodities	108	146	950	804
Capital Outlay			500	500
Reimbursed Expense	( 397)	( 30)		30
Total County Commission	<u>135,114</u>	<u>139,372</u>	<u>151,672</u>	<u>12,300</u>
County Clerk				
Personal Services	151,228	185,661	195,983	10,322
Contractual Services	4,044	4,225	10,250	6,025
Commodities	4,328	4,092	6,500	2,408
Capital Outlay	1,191	1,378	2,500	1,122
Reimbursed Expense	( 101)	( 49)		49
Total County Clerk	<u>160,690</u>	<u>195,307</u>	<u>215,233</u>	<u>19,926</u>

Labette County, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Treasurer				
Personal Services	\$ 161,786	167,759	174,766	7,007
Contractual Services	3,472	3,406	5,545	2,139
Commodities	839	821	2,200	1,379
Capital Outlay	145		1,300	1,300
Reimbursed Expense	( 50)			
Total County Treasurer	<u>166,192</u>	<u>171,986</u>	<u>183,811</u>	<u>11,825</u>
County Attorney				
Personal Services	336,569	323,441	347,770	24,329
Contractual Services	27,760	25,265	26,325	1,060
Commodities	1,612	2,234	2,500	266
Capital Outlay	1,366	917	1,500	583
Reimbursed Expense	( 94)	( 131)		131
Total County Attorney	<u>367,213</u>	<u>351,726</u>	<u>378,095</u>	<u>26,369</u>
Special Trial Contingency				
Contractual Services		5,181	400,000	394,819
Register of Deeds				
Personal Services	82,693	88,422	98,482	10,060
Contractual Services	3,594	2,551	4,225	1,674
Commodities	3,505	2,643	4,900	2,257
Capital Outlay		185		( 185)
Reimbursed Expense	( 10)			
Total Register of Deeds	<u>89,782</u>	<u>93,801</u>	<u>107,607</u>	<u>13,806</u>
Unified Court				
Contractual Services	189,490	199,274	206,900	7,626
Commodities	16,883	15,079	15,200	121
Capital Outlay	26,677	20,851	25,000	4,149
Reimbursed Expense	( 8,086)	( 12,238)		12,238
Total Unified Court	<u>224,964</u>	<u>222,966</u>	<u>247,100</u>	<u>24,134</u>
Judicial Annex				
Contractual Services	23,792	24,043	22,468	( 1,575)
Courthouse General				
Personal Services	134,028	134,850	139,060	4,210
Contractual Services	567,985	555,842	683,700	127,858
Commodities	65,041	46,144	85,380	39,236
Capital Outlay	32,706	23,654	125,500	101,846
Reimbursed Expense	( 13,390)	( 10,750)		10,750
Total Courthouse General	<u>786,370</u>	<u>749,740</u>	<u>1,033,640</u>	<u>283,900</u>
Local Elected Officials				
Contractual Services	6,785	6,140	13,400	7,260
Commodities		276	1,200	924
Total Local Elected Officials	<u>6,785</u>	<u>6,416</u>	<u>14,600</u>	<u>8,184</u>
Appraiser				
Personal Services	362,380	363,656	431,668	68,012
Contractual Services	68,075	57,049	68,350	11,301
Commodities	19,063	18,418	31,000	12,582
Capital Outlay	12,953	10,098	21,000	10,902
Reimbursed Expense	( 1,358)	( 1,385)		1,385
Total Appraiser	<u>461,113</u>	<u>447,836</u>	<u>552,018</u>	<u>104,182</u>
Election Expense				
Personal Services	60,553	66,240	64,412	( 1,828)
Contractual Services	30,510	79,370	92,850	13,480
Commodities	6,239	6,236	8,650	2,414
Capital Outlay	380		4,000	4,000
Reimbursed Expense		( 11,354)		11,354
Total Election Expense	<u>97,682</u>	<u>140,492</u>	<u>169,912</u>	<u>29,420</u>

Labette County, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Employee Benefits				
Contractual Services	\$ 121,126	95,157	282,000	186,843
Drug Testing				
Contractual Services	4,149	3,693	4,000	307
Indigent Unclaimed Burial				
Contractual Services			3,300	3,300
Total General Government	<u>2,644,972</u>	<u>2,647,716</u>	<u>3,765,456</u>	<u>1,117,740</u>
Public Safety				
Sheriff				
Personal Services	994,475	1,080,597	1,091,690	11,093
Contractual Services	101,985	78,220	62,080	( 16,140)
Commodities	85,232	87,974	134,500	46,526
Capital Outlay	16,724	69,689	7,000	( 62,689)
Reimbursed Expense	( 68,965)	( 51,488)	( 40,000)	11,488
Total Sheriff	<u>1,129,451</u>	<u>1,264,992</u>	<u>1,255,270</u>	<u>( 9,722)</u>
Sheriff - Jail				
Personal Services	700,533	683,042	702,273	19,231
Contractual Services	75,441	99,816	87,520	( 12,296)
Commodities	111,551	148,946	121,000	( 27,946)
Capital Outlay	27,982	30,904	5,000	( 25,904)
Reimbursed Expense	( 38,410)	( 5,987)		5,987
Total Sheriff - Jail	<u>877,097</u>	<u>956,721</u>	<u>915,793</u>	<u>( 40,928)</u>
Juvenile Detention				
Contractual Services	110,326	119,090	121,000	1,910
Inmate Housing				
Personal Services		51,353	64,358	13,005
Contractual Services		119		( 119)
Commodities		998	40,000	39,002
Capital Outlay		122,919	50,000	( 72,919)
Reimbursed Expense		( 175,389)	( 154,358)	21,031
Total Inmate Housing				
Emergency Preparedness				
Personal Services	8,948	9,007	37,450	28,443
Contractual Services	30,589	42,037	37,730	( 4,307)
Commodities	997	1,929	3,800	1,871
Capital Outlay	2,802	10,230	4,000	( 6,230)
Reimbursed Expense	( 23)	( 16,912)		16,912
Total Emergency Preparedness	<u>43,313</u>	<u>46,291</u>	<u>82,980</u>	<u>36,689</u>
Emergency Telephone Service				
Personal Services	498,253	520,523	560,977	40,454
Contractual Services	6,371	10,125	11,150	1,025
Commodities	3,277	3,552	3,850	298
Capital Outlay	2,264	1,248	4,600	3,352
Reimbursed Expense	( 198)	( 118)		118
Total Emergency Telephone Service	<u>509,967</u>	<u>535,330</u>	<u>580,577</u>	<u>45,247</u>
Total Public Safety	<u>2,670,154</u>	<u>2,922,424</u>	<u>2,955,620</u>	<u>33,196</u>
Health				
Coroner				
Personal Services	1,536		7,775	7,775
Contractual Services	58,722	58,818	34,225	( 24,593)
Total Coroner	<u>60,258</u>	<u>58,818</u>	<u>42,000</u>	<u>( 16,818)</u>

Labette County, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Agriculture				
Agricultural Appropriations				
Conservation District	\$ 20,000	20,600	20,600	
Fair	40,000	47,000	47,000	
Total Agricultural Appropriations	<u>60,000</u>	<u>67,600</u>	<u>67,600</u>	
Culture and Recreation				
Culture and Recreation Appropriations				
Historical Society	15,000	15,000	15,000	
Economic Development				
Economic Development Department				
Contractual Services	17,100	12,541	90,150	77,609
Commodities	1,137	441		(441)
Total Economic Development Department	<u>18,237</u>	<u>12,982</u>	<u>90,150</u>	<u>77,168</u>
Sanitation				
Landfill				
Contractual Services	4,559	3,307	4,000	693
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Social Service for Aged Appropriation	61,000	63,775	63,775	
Reconstruction and Remodeling				
Courthouse General				
General Government	56,668	8,575	80,000	71,425
Total Expenditures and Transfers	<u>5,590,848</u>	<u>5,800,197</u>	<u>7,083,601</u>	<u>1,283,404</u>
Receipts Over (Under)				
Expenditures and Transfers	563,309	569,194		
Unencumbered Cash, Beginning	<u>2,257,576</u>	<u>2,820,885</u>		
Unencumbered Cash, Ending	<u>2,820,885</u>	<u>3,390,079</u>		

Labette County, Kansas  
Abandoned Cemetery Maintenance Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 52,054	47,353	49,493	( 2,140)
Motor Vehicle Tax	8,413	8,065	7,776	289
Recreational Vehicle Tax	82	87	78	9
Delinquent Tax	2,011	1,292		1,292
16/20 M Truck Tax	525	500	468	32
Commercial Vehicle Fees			177	( 177)
In Lieu of Tax	269	234		234
Watercraft Tax			37	( 37)
Total Cash Receipts	63,354	57,531	58,029	( 498)
Expenditures and Transfers				
General Government				
Abandoned Cemetery Maintenance				
Personal Services	49,548	50,748	51,287	539
Contractual Services	726	591	3,050	2,459
Commodities	5,691	5,140	9,951	4,811
Capital Outlay	1,899		17,230	17,230
Reimbursed Expense	( 5,225)	( 3,000)		3,000
Total Expenditures and Transfers	52,639	53,479	81,518	28,039
Receipts Over (Under)				
Expenditures and Transfers	10,715	4,052		
Unencumbered Cash, Beginning	35,041	45,756		
Unencumbered Cash, Ending	45,756	49,808		

Labette County, Kansas  
Economic Development Loan Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Use of Money and Property				
Interest on Investments	\$ 7	6		6
Total Cash Receipts	7	6		6
Expenditures and Transfers				
Economic Development				
Economic Development Department				
Contractual Services	1,115	1,608	2,000	392
Total Expenditures and Transfers	1,115	1,608	2,000	392
Receipts Over (Under)				
Expenditures and Transfers	( 1,108)	( 1,602)		
Unencumbered Cash, Beginning	7,564	6,456		
Unencumbered Cash, Ending	6,456	4,854		

Labette County, Kansas  
Health Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 343,487	292,144	304,948	( 12,804)
Motor Vehicle Tax	52,866	53,151	51,267	1,884
Recreational Vehicle Tax	512	573	511	62
Delinquent Tax	12,236	8,128		8,128
16/20 M Truck Tax	3,105	3,147	3,082	65
Commercial Vehicle Fees In Lieu of Tax	1,769	1,443	1,167	( 1,167)
Watercraft Tax			242	( 242)
Total Taxes	<u>413,975</u>	<u>358,586</u>	<u>361,217</u>	<u>( 2,631)</u>
Intergovernmental				
Federal Financial Assistance	33,140	38,085	10,000	28,085
State Grant	50,364	43,726	20,000	23,726
Other Intergovernmental	2,508		2,800	( 2,800)
Total Intergovernmental	<u>86,012</u>	<u>81,811</u>	<u>32,800</u>	<u>49,011</u>
Licenses, Fees, and Permits				
Service Fees	<u>58,450</u>	<u>49,049</u>	<u>4,527</u>	<u>44,522</u>
Total Cash Receipts	<u>558,437</u>	<u>489,446</u>	<u>398,544</u>	<u>90,902</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	378,675	366,434	396,919	30,485
Contractual Services	53,152	51,269	78,400	27,131
Commodities	48,519	56,507	47,000	( 9,507)
Capital Outlay	200	9,191	4,600	( 4,591)
Reimbursed Expense	( 23,958)	( 32,220)		32,220
Total Health Department	<u>456,588</u>	<u>451,181</u>	<u>526,919</u>	<u>75,738</u>
Budget Credit			51,811	51,811
Total Expenditures and Transfers	<u>456,588</u>	<u>451,181</u>	<u>578,730</u>	<u>127,549</u>
Receipts Over (Under) Expenditures and Transfers	101,849	38,265		
Unencumbered Cash, Beginning	<u>197,857</u>	<u>299,706</u>		
Unencumbered Cash, Ending	<u>299,706</u>	<u>337,971</u>		

Labette County, Kansas  
Health Care Services Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 671,482	659,662	750,000	( 90,338)
Total Cash Receipts	671,482	659,662	750,000	( 90,338)
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	671,482	659,662	750,000	90,338
Total Expenditures and Transfers	671,482	659,662	750,000	90,338
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, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 121,019	119,174	124,490	( 5,316)
Motor Vehicle Tax	19,542	18,752	18,069	683
Recreational Vehicle Tax	189	202	180	22
Delinquent Tax	4,920	3,081		3,081
16/20 M Truck Tax	1,107	1,165	1,086	79
Commercial Vehicle Fees			411	( 411)
In Lieu of Tax	624	589		589
Watercraft Tax			85	( 85)
Total Cash Receipts	<u>147,401</u>	<u>142,963</u>	<u>144,321</u>	<u>( 1,358)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Health	<u>147,401</u>	<u>142,963</u>	<u>146,770</u>	<u>3,807</u>
Total Expenditures and Transfers	<u>147,401</u>	<u>142,963</u>	<u>146,770</u>	<u>3,807</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, 2016

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 102,901	101,402	105,864	( 4,462)
Motor Vehicle Tax	15,862	15,923	15,356	567
Recreational Vehicle Tax	154	172	153	19
Delinquent Tax	4,164	2,606		2,606
16/20 M Truck Tax	941	944	923	21
Commercial Vehicle Fees			349	( 349)
In Lieu of Tax	530	501		501
Watercraft Tax			73	( 73)
Total Cash Receipts	<u>124,552</u>	<u>121,548</u>	<u>122,718</u>	<u>( 1,170)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Health	<u>124,552</u>	<u>121,548</u>	<u>124,800</u>	<u>3,252</u>
Total Expenditures and Transfers	<u>124,552</u>	<u>121,548</u>	<u>124,800</u>	<u>3,252</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, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 95,170	94,829	99,045	( 4,216)
Motor Vehicle Tax	17,271	14,800	14,210	590
Recreational Vehicle Tax	167	159	142	17
Delinquent Tax	4,738	2,700		2,700
16/20 M Truck Tax	1,011	1,028	854	174
Commercial Vehicle Fees			323	( 323)
In Lieu of Tax	493	468		468
Watercraft Tax			67	( 67)
Total Cash Receipts	<u>118,850</u>	<u>113,984</u>	<u>114,641</u>	<u>( 657)</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	51,137	50,462	54,519	4,057
Contractual Services	7,606	9,286	23,257	13,971
Commodities	33,820	60,260	77,800	17,540
Capital Outlay		2,471	9,000	6,529
Operating Transfers Out	15,000			
Reimbursed Expense		( 14)		14
Total Expenditures and Transfers	<u>107,563</u>	<u>122,465</u>	<u>164,576</u>	<u>42,111</u>
Receipts Over (Under)				
Expenditures and Transfers	11,287	( 8,481)		
Unencumbered Cash, Beginning	<u>97,253</u>	<u>108,540</u>		
Unencumbered Cash, Ending	<u>108,540</u>	<u>100,059</u>		

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

For the Year Ended December 31, 2016

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,715,652	2,802,163	2,869,920	( 67,757)
Motor Vehicle Tax	420,673	420,284	405,326	14,958
Recreational Vehicle Tax	4,076	4,528	4,043	485
Delinquent Tax	105,383	67,910		67,910
16/20 M Truck Tax	25,155	25,022	24,370	652
Commercial Vehicle Fees			9,224	( 9,224)
In Lieu of Tax	13,990	13,839		13,839
Watercraft Tax			1,916	( 1,916)
Total Taxes	<u>3,284,929</u>	<u>3,333,746</u>	<u>3,314,799</u>	<u>18,947</u>
Intergovernmental				
Special City & County Highway	668,436	681,734	698,519	( 16,785)
Equalization and Adjustment	51,520	47,286		47,286
Total Intergovernmental	<u>719,956</u>	<u>729,020</u>	<u>698,519</u>	<u>30,501</u>
Miscellaneous				
Sale of Surplus Property	7,200			
Other	125,718	11,715		11,715
Total Miscellaneous	<u>132,918</u>	<u>11,715</u>		<u>11,715</u>
Total Cash Receipts	<u>4,137,803</u>	<u>4,074,481</u>	<u>4,013,318</u>	<u>61,163</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,708,583	1,685,641	1,836,069	150,428
Contractual Services	354,661	444,989	401,470	( 43,519)
Commodities	2,183,180	1,705,665	1,663,724	( 41,941)
Capital Outlay	20,827	864,809	257,000	( 607,809)
Operating Transfers Out	473,777	598,567		( 598,567)
Reimbursed Expense	( 702,210)	( 1,327,054)		1,327,054
Total Expenditures and Transfers	<u>4,038,818</u>	<u>3,972,617</u>	<u>4,158,263</u>	<u>185,646</u>
Receipts Over (Under)				
Expenditures and Transfers	98,985	101,864		
Unencumbered Cash, Beginning	<u>321,485</u>	<u>420,470</u>		
Unencumbered Cash, Ending	<u>420,470</u>	<u>522,334</u>		

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

For the Year Ended December 31, 2016

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 3,011	3,257	1,200	2,057
Total Cash Receipts	<u>3,011</u>	<u>3,257</u>	<u>1,200</u>	<u>2,057</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	500	500	9,264	8,764
Total Expenditures and Transfers	<u>500</u>	<u>500</u>	<u>9,264</u>	<u>8,764</u>
Receipts Over (Under)				
Expenditures and Transfers	2,511	2,757		
Unencumbered Cash, Beginning	<u>13,035</u>	<u>15,546</u>		
Unencumbered Cash, Ending	<u>15,546</u>	<u>18,303</u>		

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

For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 121,016	119,297	124,556	( 5,259)
Motor Vehicle Tax	18,661	18,727	18,065	662
Recreational Vehicle Tax	181	202	180	22
Delinquent Tax	5,504	3,250		3,250
16/20 M Truck Tax	1,107	1,110	1,086	24
Commercial Vehicle Fees In Lieu of Tax	623	589	411	( 411)
Watercraft Tax			85	( 85)
Total Taxes	<u>147,092</u>	<u>143,175</u>	<u>144,383</u>	<u>( 1,208)</u>
Transfers				
Operating Transfers In	<u>173,777</u>	<u>158,567</u>		<u>158,567</u>
Miscellaneous				
Other	<u>44,171</u>			
Total Cash Receipts	<u>365,040</u>	<u>301,742</u>	<u>144,383</u>	<u>157,359</u>
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services	87,439	1,455	110,000	108,545
Commodities	30,281	147,622	199,100	51,478
Capital Outlay	847	269,799	321,300	51,501
Reimbursed Expense	( 19,396)	( 25,787)		25,787
Total Expenditures and Transfers	<u>99,171</u>	<u>393,089</u>	<u>630,400</u>	<u>237,311</u>
Receipts Over (Under) Expenditures and Transfers	265,869	( 91,347)		
Unencumbered Cash, Beginning	<u>348,597</u>	<u>614,466</u>		
Unencumbered Cash, Ending	<u>614,466</u>	<u>523,119</u>		

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

For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 23,070	18,259	19,067	( 808)
Motor Vehicle Tax	3,546	3,570	3,443	127
Recreational Vehicle Tax	34	38	34	4
Delinquent Tax	780	531		531
16/20 M Truck Tax	211	211	207	4
Commercial Vehicle Fees			78	( 78)
In Lieu of Tax	119	90		90
Watercraft Tax			16	( 16)
Total Cash Receipts	<u>27,760</u>	<u>22,699</u>	<u>22,845</u>	<u>( 146)</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	<u>19,615</u>	<u>23,055</u>	<u>27,200</u>	<u>4,145</u>
Total Expenditures and Transfers	<u>19,615</u>	<u>23,055</u>	<u>27,200</u>	<u>4,145</u>
Receipts Over (Under)				
Expenditures and Transfers	8,145	( 356)		
Unencumbered Cash, Beginning	<u>4,158</u>	<u>12,303</u>		
Unencumbered Cash, Ending	<u>12,303</u>	<u>11,947</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, 2016

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 45	556	1,000	( 444)
Total Cash Receipts	<u>45</u>	<u>556</u>	<u>1,000</u>	<u>( 444)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services			1,000	1,000
Total Expenditures and Transfers			<u>1,000</u>	<u>1,000</u>
Receipts Over (Under)				
Expenditures and Transfers	45	556		
Unencumbered Cash, Beginning	<u>1,905</u>	<u>1,950</u>		
Unencumbered Cash, Ending	<u>1,950</u>	<u>2,506</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, 2016

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

	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  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Transfers				
Operating Transfers In	\$ 15,000		25,000	( 25,000)
Total Cash Receipts	<u>15,000</u>		<u>25,000</u>	<u>( 25,000)</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Capital Outlay			110,000	110,000
Total Expenditures and Transfers			<u>110,000</u>	<u>110,000</u>
Receipts Over (Under)				
Expenditures and Transfers	15,000			
Unencumbered Cash, Beginning	<u>85,000</u>	<u>100,000</u>		
Unencumbered Cash, Ending	<u>100,000</u>	<u>100,000</u>		

Labette County, Kansas  
Special Highway Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>125,000</u>	<u>220,000</u>
Total Cash Receipts	<u>125,000</u>	<u>220,000</u>
 Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	<u>        </u>	<u>6,000</u>
Total Expenditures and Transfers	<u>        </u>	<u>6,000</u>
 Receipts Over (Under)		
Expenditures and Transfers	125,000	214,000
 Unencumbered Cash, Beginning	<u>175,904</u>	<u>300,904</u>
Unencumbered Cash, Ending	<u><u>300,904</u></u>	<u><u>514,904</u></u>

Labette County, Kansas  
Special Machinery Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 175,000	220,000
Miscellaneous		
Lease Purchase Proceeds	<u>185,000</u>	
Total Cash Receipts	<u>360,000</u>	<u>220,000</u>
 Expenditures and Transfers		
Public Works		
Equipment		
Capital Outlay	<u>311,584</u>	<u>95,282</u>
Total Expenditures and Transfers	<u>311,584</u>	<u>95,282</u>
 Receipts Over (Under)		
Expenditures and Transfers	48,416	124,718
 Unencumbered Cash, Beginning	<u>471,919</u>	<u>520,335</u>
Unencumbered Cash, Ending	<u><u>520,335</u></u>	<u><u>645,053</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, 2016

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 115,172	120,071	120,000	71
Use of Money and Property				
Interest on Investments	59	60		60
Miscellaneous				
Other	52	99		99
Total Cash Receipts	<u>115,283</u>	<u>120,230</u>	<u>120,000</u>	<u>230</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	75,875	77,121	126,244	49,123
Commodities	42,946	25,839	19,000	( 6,839)
Capital Outlay	28,395	588	7,000	6,412
Reimbursed Expense	( 23)			
Total Expenditures and Transfers	<u>147,193</u>	<u>103,548</u>	<u>152,244</u>	<u>48,696</u>
Receipts Over (Under)				
Expenditures and Transfers	( 31,910)	16,682		
Unencumbered Cash, Beginning	<u>75,573</u>	<u>43,663</u>		
Unencumbered Cash, Ending	<u>43,663</u>	<u>60,345</u>		

Labette County, Kansas  
Transfer Station Royalty Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Royalties	\$ <u>3,582</u>	<u>3,504</u>
Total Cash Receipts	<u>3,582</u>	<u>3,504</u>
Expenditures and Transfers		
None	<u>          </u>	<u>          </u>
Receipts Over (Under)		
Expenditures and Transfers	3,582	3,504
Unencumbered Cash, Beginning	<u>3,103</u>	<u>6,685</u>
Unencumbered Cash, Ending	<u><u>6,685</u></u>	<u><u>10,189</u></u>

Labette County, Kansas  
Sewer District No. 1 Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ <u>27,601</u>	<u>29,656</u>
Total Cash Receipts	<u>27,601</u>	<u>29,656</u>
Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	<u>27,360</u>	<u>29,064</u>
Total Expenditures and Transfers	<u>27,360</u>	<u>29,064</u>
Receipts Over (Under)		
Expenditures and Transfers	241	592
Unencumbered Cash, Beginning	( <u>215</u> )	<u>26</u>
Unencumbered Cash, Ending	<u>26</u>	<u>618</u>

Labette County, Kansas  
Sewer District No. 1 Maintenance Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ <u>16,160</u>	<u>17,783</u>
Total Cash Receipts	<u>16,160</u>	<u>17,783</u>
 Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	<u>6,883</u>	<u>12,142</u>
Total Expenditures and Transfers	<u>6,883</u>	<u>12,142</u>
 Receipts Over (Under)		
Expenditures and Transfers	9,277	5,641
 Unencumbered Cash, Beginning	( <u>13,952</u> )	( <u>4,675</u> )
Unencumbered Cash, Ending	<u>( 4,675 )</u>	<u>966</u>

Labette County, Kansas  
Sewer District No. 1 Special Assessment Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Special Assessments	\$ 32,485	39,427
Total Cash Receipts	<u>32,485</u>	<u>39,427</u>
 Expenditures and Transfers		
Debt Service		
Rural Development Loan		
Principal and Interest	33,478	33,478
Total Expenditures and Transfers	<u>33,478</u>	<u>33,478</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 993)	5,949
 Unencumbered Cash, Beginning	<u>45,549</u>	<u>44,556</u>
Unencumbered Cash, Ending	<u><u>44,556</u></u>	<u><u>50,505</u></u>

Labette County, Kansas  
Special Auto Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$ 1,925	1,750
Licenses, Fees, and Permits		
Officer Fees	<u>155,681</u>	<u>152,675</u>
Total Cash Receipts	<u>157,606</u>	<u>154,425</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	122,249	125,747
Contractual Services	2,574	1,885
Commodities	9,184	10,907
Capital Outlay	435	
Operating Transfers Out	33,574	23,193
Reimbursed Expense	( 61)	( 343)
Total Expenditures and Transfers	<u>167,955</u>	<u>161,389</u>
Receipts Over (Under)		
Expenditures and Transfers	( 10,349)	( 6,964)
Unencumbered Cash, Beginning	<u>31,603</u>	<u>21,254</u>
Unencumbered Cash, Ending	<u><u>21,254</u></u>	<u><u>14,290</u></u>

Labette County, Kansas  
 Prosecuting Attorney Training Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ <u>2,887</u>	<u>1,986</u>
Total Cash Receipts	<u>2,887</u>	<u>1,986</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>2,193</u>	<u>1,796</u>
Total Expenditures and Transfers	<u>2,193</u>	<u>1,796</u>
 Receipts Over (Under)		
Expenditures and Transfers	694	190
 Unencumbered Cash, Beginning	<u>955</u>	<u>1,649</u>
Unencumbered Cash, Ending	<u><u>1,649</u></u>	<u><u>1,839</u></u>

Labette County, Kansas  
Special Law Enforcement Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 4,459	
Licenses, Fees, and Permits		
Officer Fees	17,864	17,180
Miscellaneous		
Other	1,524	200
Total Cash Receipts	<u>23,847</u>	<u>17,380</u>
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	8,801	4,601
Commodities	22,105	10,438
Capital Outlay	10,595	21,312
Total Expenditures and Transfers	<u>41,501</u>	<u>36,351</u>
Receipts Over (Under)		
Expenditures and Transfers	( 17,654)	( 18,971)
Unencumbered Cash, Beginning	<u>43,722</u>	<u>26,068</u>
Unencumbered Cash, Ending	<u><u>26,068</u></u>	<u><u>7,097</u></u>

Labette County, Kansas  
Register of Deeds Technology Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 18,220	18,276
Miscellaneous		
Other	4,941	
Total Cash Receipts	<u>23,161</u>	<u>18,276</u>
 Expenditures and Transfers		
General Government		
Register of Deeds		
Capital Outlay	23,859	17,342
Total Expenditures and Transfers	<u>23,859</u>	<u>17,342</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 698)	934
 Unencumbered Cash, Beginning	15,386	14,688
Unencumbered Cash, Ending	<u>14,688</u>	<u>15,622</u>

Labette County, Kansas  
County Clerk Technology Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,555	4,569
Total Cash Receipts	<u>4,555</u>	<u>4,569</u>
 Expenditures and Transfers		
None	<u>                    </u>	<u>                    </u>
 Receipts Over (Under)		
Expenditures and Transfers	4,555	4,569
 Unencumbered Cash, Beginning	<u>                    </u>	<u>4,555</u>
Unencumbered Cash, Ending	<u><u>4,555</u></u>	<u><u>9,124</u></u>

Labette County, Kansas  
County Treasurer Technology Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ <u>4,555</u>	<u>4,569</u>
Total Cash Receipts	<u>4,555</u>	<u>4,569</u>
 Expenditures and Transfers		
General Government		
County Treasurer		
Capital Outlay	<u>          </u>	<u>2,347</u>
Total Expenditures and Transfers	<u>          </u>	<u>2,347</u>
 Receipts Over (Under)		
Expenditures and Transfers	4,555	2,222
 Unencumbered Cash, Beginning	<u>          </u>	<u>4,555</u>
Unencumbered Cash, Ending	<u><u>4,555</u></u>	<u><u>6,777</u></u>

Labette County, Kansas  
 Prosecuting Attorney Trust Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 41	35
Total Cash Receipts	41	35
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	41	35
Unencumbered Cash, Beginning	4,536	4,577
Unencumbered Cash, Ending	4,577	4,612

Labette County, Kansas  
 Prosecuting Attorney Check Fees Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

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

Labette County, Kansas  
Drug Enforcement Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

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

Labette County, Kansas  
Bioterrorism Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Health		
Health Department		
Contractual Services	14,964	10,605
Commodities	722	405
Capital Outlay	9,441	3,963
Reimbursed Expense	( 3,267)	_____
Total Expenditures and Transfers	<u>21,860</u>	<u>14,973</u>
Receipts Over (Under)		
Expenditures and Transfers	( 21,860)	( 14,973)
Unencumbered Cash, Beginning	<u>97,252</u>	<u>75,392</u>
Unencumbered Cash, Ending	<u><u>75,392</u></u>	<u><u>60,419</u></u>

Labette County, Kansas  
CDBG Mortgage Assistance Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	4,382	4,382
Unencumbered Cash, Ending	4,382	4,382

Labette County, Kansas  
CDBG Micro Loan Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 64	65
Total Cash Receipts	64	65
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	64	65
Unencumbered Cash, Beginning	64,063	64,127
Unencumbered Cash, Ending	64,127	64,192

Labette County, Kansas  
 JJA - JAIBG Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	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, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 293,031	284,793
Miscellaneous		
Other	124	
Total Cash Receipts	<u>293,155</u>	<u>284,793</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	201,504	192,885
Contractual Services	98,333	94,113
Commodities	1,330	895
Capital Outlay	844	
Reimbursed Expense	( 11,541)	( 7,014)
Total Expenditures and Transfers	<u>290,470</u>	<u>280,879</u>
Receipts Over (Under)		
Expenditures and Transfers	2,685	3,914
Unencumbered Cash, Beginning	( 3,142)	( 457)
Unencumbered Cash, Ending	<u>( 457)</u>	<u>3,457</u>

Labette County, Kansas  
Labette/Cherokee Youth Program Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ 1,056	860
Total Cash Receipts	<u>1,056</u>	<u>860</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	2,247	3,529
Commodities	<u>84</u>	<u>147</u>
Total Expenditures and Transfers	<u>2,331</u>	<u>3,676</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 1,275)	( 2,816)
 Unencumbered Cash, Beginning	<u>23,782</u>	<u>22,507</u>
Unencumbered Cash, Ending	<u><u>22,507</u></u>	<u><u>19,691</u></u>

Labette County, Kansas  
Employee Benefit Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 3,498	4,144
Miscellaneous		
Payroll Withholdings and Benefits	<u>1,340,319</u>	<u>1,358,607</u>
Total Cash Receipts	<u>1,343,817</u>	<u>1,362,751</u>
 Expenditures and Transfers		
General Government		
Employee Benefits		
Medical Claims	<u>832,155</u>	<u>818,415</u>
Total Expenditures and Transfers	<u>832,155</u>	<u>818,415</u>
 Receipts Over (Under)		
Expenditures and Transfers	511,662	544,336
 Unencumbered Cash, Beginning	<u>2,330,083</u>	<u>2,841,745</u>
Unencumbered Cash, Ending	<u><u>2,841,745</u></u>	<u><u>3,386,081</u></u>

Labette County, Kansas  
Osage Township Fire Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	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, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ <u>520</u>	<u>441</u>
Total Cash Receipts	<u>520</u>	<u>441</u>
 Expenditures and Transfers		
Economic Development		
Economic Development Department		
Contractual Services		16,151
Commodities	<u>5,583</u>	
Total Expenditures and Transfers	<u>5,583</u>	<u>16,151</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 5,063)	( 15,710)
 Unencumbered Cash, Beginning	<u>29,936</u>	<u>24,873</u>
Unencumbered Cash, Ending	<u><u>24,873</u></u>	<u><u>9,163</u></u>

Labette County, Kansas  
Diversion Fees Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 58,694	41,089
Total Cash Receipts	<u>58,694</u>	<u>41,089</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	32,452	29,236
Commodities	7,911	10,190
Capital Outlay	15,450	
Reimbursed Expense	( 80)	
Total Expenditures and Transfers	<u>55,733</u>	<u>39,426</u>
 Receipts Over (Under)		
Expenditures and Transfers	2,961	1,663
 Unencumbered Cash, Beginning	<u>9,630</u>	<u>12,591</u>
Unencumbered Cash, Ending	<u><u>12,591</u></u>	<u><u>14,254</u></u>

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Labette County, Kansas  
Agency Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2016

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Altamont General	\$	153,908	153,908	
Altamont Library		20,339	20,339	
Altamont Recreation		4,808	4,808	
Altamont Special Assessments		225	225	
Altamont Utility Service		33,740	33,740	
Altamont G.O. Fire		20,379	20,379	
Altamont Annex General		18,568	18,568	
Altamont Annex Library		2,501	2,501	
Altamont Annex Recreation		584	584	
Altamont Annex Utility Service		4,242	4,242	
Bartlett General		30,193	30,193	
Bartlett Bond and Interest		399	399	
Bartlett Special Assessments		2,300	2,300	
Chetopa General		77,988	77,988	
Chetopa Library		11,681	11,681	
Chetopa Industrial Development		4,931	4,931	
Chetopa Employee Benefits		75,952	75,952	
Chetopa Fire Equipment		319	319	
Chetopa Special Liability		49,145	49,145	
Chetopa Special Assessments		2,440	2,440	
Edna General		108,532	108,532	
Edna Bond and Interest		5,678	5,678	
Edna Employee Benefits		2,464	2,464	
Edna Library		5,806	5,806	
Labette General		1,793	1,793	
Mound Valley General		63,868	63,868	
Mound Valley Special Assessments		150	150	
Oswego General		357,630	357,630	
Oswego Airport		13,424	13,424	
Oswego Employee Benefits		169,013	169,013	
Oswego Library		22,972	22,972	
Oswego Special Assessments		4,433	4,433	
Parsons General		2,641,481	2,641,481	
Parsons Employee Benefits		1,838	1,838	
Parsons Library Employee Benefits		74,371	74,371	
Parsons Industrial Promotion		57,480	57,480	
Parsons Library		349,999	349,999	
Parsons Special Assessments		10,907	10,907	
Parsons Tort Liability		86	86	
Parsons Utility Service		647	647	
Subtotal Cities		<u>4,407,214</u>	<u>4,407,214</u>	

Labette County, Kansas  
 Agency Funds  
 Schedule of Receipts, Disbursements and Balances  
 Regulatory Basis  
 For the Year Ended December 31, 2016

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Townships:</b>				
Canada General	\$	18,434	18,434	
Elm Grove General		4,534	4,534	
Fairview General		15,243	15,243	
Hackberry General		17,747	17,747	
Howard General		6,533	6,533	
Labette General	2,258	12,148	10,215	4,191
Liberty General		26,045	26,045	
Montana General		10,372	10,372	
Mound Valley General		15,025	15,025	
Mount Pleasant General		18,270	18,270	
Neosho General		23,218	23,218	
North General		16,161	16,161	
Osage General		42,576	42,576	
Oswego General		8,404	8,404	
Richland General	411	5,378	5,245	544
Walton General	2,718			2,718
Subtotal Townships	<u>5,387</u>	<u>240,088</u>	<u>238,022</u>	<u>7,453</u>
<b>Schools:</b>				
USD #247 General		2,386	2,386	
USD #247 Capital Outlay		978	978	
USD #247 Supplemental General		2,625	2,625	
USD #447 General		668	668	
USD #447 Capital Outlay		70	70	
USD #447 Supplemental General		748	748	
USD #447 Bond and Interest		111	111	
USD #447 Recreation		85	85	
USD #503 General		880,134	880,134	
USD #503 Supplemental General		1,144,791	1,144,791	
USD #503 Recreation		237,696	237,696	
USD #503 Recreation Emp Benefit		59,386	59,386	
USD #503 Capital Outlay		234,195	234,195	
USD #503 Bond and Interest		912,369	912,369	
USD #504 General		203,478	203,478	
USD #504 Bond and Interest		81,532	81,532	
USD #504 Capital Outlay		107,738	107,738	
USD #504 Recreation		27,531	27,531	
USD #504 Supplemental General		303,796	303,796	
USD #505 General		133,138	133,138	
USD #505 Capital Outlay		71,156	71,156	
USD #505 Supplemental General		181,505	181,505	
USD #506 Bond and Interest		119,083	119,083	
USD #506 General		928,079	928,079	
USD #506 Capital Outlay		501,061	501,061	
USD #506 Supplemental General		1,117,027	1,117,027	
USD #506 Bond and Interest		321,690	321,690	
LCC General		5,112,719	5,112,719	
LCC Adult Education		58,248	58,248	
Subtotal Schools		<u>12,744,023</u>	<u>12,744,023</u>	

Labette County, Kansas  
Agency Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2016

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Cemeteries:</b>				
Edna/Elm Grove	\$	15,079	15,079	
Mound Valley		21,246	21,246	
Oak Hill		18,766	18,766	
Oswego		67,920	67,920	
Pleasant Valley		7,562	7,562	
Subtotal Cemeteries		<u>130,573</u>	<u>130,573</u>	
<b>Rural Fire Districts:</b>				
Labette/Liberty	985			985
Labette No. 9		25,005	25,005	
Subtotal Rural Fire Districts	<u>985</u>	<u>25,005</u>	<u>25,005</u>	<u>985</u>
<b>Watershed Districts:</b>				
Labette/Hackberry No. 96		118,455	118,455	
Neosho Drainage District		12,737	12,737	
Subtotal Watershed Districts		<u>131,192</u>	<u>131,192</u>	
<b>Regional Library:</b>				
SEK Library General		105,505	105,505	
SEK Library Employee Benefits		7,617	7,617	
Subtotal Regional Library		<u>113,122</u>	<u>113,122</u>	
Total Subdivisions	<u>6,372</u>	<u>17,791,217</u>	<u>17,789,151</u>	<u>8,438</u>
<b>State Funds:</b>				
State Educational Building	3,645	146,100	146,039	3,706
State Institutional Building	1,822	73,050	73,019	1,853
Total State Funds	<u>5,467</u>	<u>219,150</u>	<u>219,058</u>	<u>5,559</u>
<b>Other Agency Funds:</b>				
Motor Vehicle Licenses		1,215,583	1,215,583	
Game Licenses	233	12,341	12,201	373
Cereal Malt Beverage Licenses	150	75	75	150
Heritage Trust	1,799	9,309	8,962	2,146
Unclaimed Money	1,608		1,608	
Stray Animal	325	171	496	
Cash Bond Deposits	13,300			13,300
Sales Tax	90,496	1,277,293	1,281,604	86,185
State Election Fees		550	550	
Wildcat Extension District #14		161,338	161,338	
Homestead Holding		22,210	22,210	
Total Other Agency Funds	<u>107,911</u>	<u>2,698,870</u>	<u>2,704,627</u>	<u>102,154</u>
<b>Distributable Funds:</b>				
Current Tax	13,631,736	23,515,337	23,590,325	13,556,748
Delinquent Tax	251,524	500,871	578,627	173,768
Motor Vehicle Tax	89,345	3,042,544	3,048,253	83,636
Recreational Vehicle Tax	818	31,131	31,231	718
Mineral Production Tax	959	1,374	1,930	403
In Lieu of Tax	62,679	79,325	130,665	11,339
Commercial Motor Vehicle Fees	733	76,181	75,941	973
Total Distributable Funds	<u>14,037,794</u>	<u>27,246,763</u>	<u>27,456,972</u>	<u>13,827,585</u>
<b>Total Agency Funds</b>	<u>14,157,544</u>	<u>47,956,000</u>	<u>48,169,808</u>	<u>13,943,736</u>

County of Labette, Kansas  
 Reconciliation of 2015 Tax Roll  
For the Year Ended December 31, 2016

Schedule 4

County Clerk's Abstract of Taxes Levied		\$	24,578,497
Add: Added and Escaped Taxes			14,055
Deduct: Taxes Abated and Refunded			<u>(107,767)</u>
Tax Roll as Adjusted			<u>24,484,785</u>
<u>County Treasurer's Accounting:</u>			
Current Tax Collections (net of refunds)	\$		23,389,384
Uncollected:			
Personal Property		119,115	
Real Estate and Special Assessments		<u>975,285</u>	
Total Uncollected			1,094,400
Tax Roll (Over) Under Accounted For			<u>1,001</u>
Net Tax Roll			<u>24,484,785</u>

County of Labette, Kansas  
County Clerk  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2016

Schedule 5  
(Page 1 of 6)

Balance - January 1, 2016	\$	0
<u>Receipts:</u>		
Fish and Game Licenses	11,730	
Fish and Game Fees	611	
Liquor/ CMB Licenses	75	
Miscellaneous Reimbursements	5,129	
Total Receipts	<u>          </u>	17,545
<u>Disbursements:</u>		
Paid to County Treasurer		<u>17,545</u>
Balance - December 31, 2016		<u><u>0</u></u>

County of Labette, Kansas  
Register of Deeds  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2016

Schedule 5  
(Page 2 of 6)

Balance - January 1, 2016	\$	0
<u>Receipts:</u>		
Mortgage Registration and Heritage Trust Fees	83,211	
Recording Fees	72,061	
Technology Fees	27,414	
FAX/Copy Fees	2,241	
Total Receipts	<u>                    </u>	184,927
<u>Disbursements:</u>		
Paid to County Treasurer		<u>184,927</u>
Balance - December 31, 2016		<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, 2016

Schedule 5  
 (Page 3 of 6)

Balance - January 1, 2016	\$	6,922
<u>Receipts:</u>		
Bonds and Bond Forfeitures		16,621
County Clerk Fees		2,058
County Reimbursement		1,800
Drivers License Reinstatement Fees		1,357
Fines		66,635
Indigent Defense Fees		3
Interest		9
Judicial Branch Surcharge		21,094
Judgments, Sale Proceeds, and Other		20,004
Law Library Fees		5,161
LETC Fees		7,220
Marriage License Fees		4,661
PATF Fees		957
State Clerk Fees		45,808
Total Receipts		193,388
<u>Disbursements:</u>		
Paid to State Treasurer		149,827
Paid to County Treasurer		5,058
Paid to Others		35,092
Total Disbursements		189,977
Balance - December 31, 2016		10,333
<u>Composition of Cash:</u>		
Demand Deposit	\$	10,333

County of Labette, Kansas  
 Clerk of District Court - Parsons Branch  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2016

Schedule 5  
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Balance - January 1, 2016	\$		9,813
<u>Receipts:</u>			
Bonds		13,991	
County Clerk Fees		3,018	
County Reimbursement		6,367	
Drivers License Reinstatement Fees		1,298	
Fines		56,858	
Indigent Defense Fees		3,716	
Attorney Fee State		33,146	
Interest		16	
Judicial Branch Surcharge		23,474	
Judgments, Sale Proceeds, and Other		102,967	
Law Library Fees		6,927	
LETC Fees		7,536	
PATF Fees		1,030	
State Clerk Fees		77,090	
Total Receipts		337,434	337,434
<u>Disbursements:</u>			
Paid to State Treasurer		183,825	
Paid to County Treasurer		13,496	
Paid to Others		142,345	
Total Disbursements		339,666	339,666
Balance - December 31, 2016			7,581
<u>Composition of Cash:</u>			
Demand Deposit	\$		7,581

County of Labette, Kansas  
 Sheriff  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2016

Schedule 5  
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Sheriff Fee Account

Balance - January 1, 2016	\$	68
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Receipts:

VIN Fees		17,460	
Delinquent Tax Sale		44,409	
Bonds		46,295	
Fees - Sheriff, Conceal Carry, Sex Offender, Civil Process		14,902	
DMV Search Fees		180	
Misc		322	
City Patrol Contracts		23,000	
Ammo Plant Patrol		11,000	
Big Hill Patrol		7,353	
Sheriff Reimbursements		7,942	
Inmate Housing		187,417	
Jail Reimbursements		1,864	
KS Parole Violators		1,470	
DARE Donation		200	
Sheriff Sales		19,526	
Big Hill Lake In Lieu Of Tax		6,608	
Total Receipts		389,948	389,948

Disbursements:

Paid to County Treasurer		277,137	
Paid to Delinquent Tax Accts.		44,409	
Paid to Kansas Highway Patrol		1,744	
Paid to State Department of Revenue		90	
Paid to District Court		65,821	
Paid to Others		289	
Total Disbursements		389,490	389,490

Balance - December 31, 2016			526
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Composition of Cash:

Demand Deposit	\$	426	
Cash on Hand		100	
		526	526

Work Release Account

Balance - January 1, 2016	\$		0
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Receipts:

Received from Inmates			

Disbursements:

Paid to County Treasurer			

Balance - December 31, 2016			0
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County of Labette, Kansas  
 Sheriff  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2016

Schedule 5  
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Inmate Account

Balance - January 1, 2016	\$	4,360
<u>Receipts:</u>		
From Inmates		58,807
<u>Disbursements:</u>		
Paid to Commissary		44,520
Refunds to Inmates		16,690
Total Disbursements		61,210
Balance - December 31, 2016		1,957
<u>Composition of Cash:</u>		
Demand Deposit	\$	1,957

Commissary Account

Balance - January 1, 2016	\$	3,852
<u>Receipts:</u>		
From Inmate Account		44,520
Vendor Commissions		3,447
Telephone Commissions		5,226
Other		108
Total Receipts		53,301
<u>Disbursements:</u>		
Supplies and Inmate Expenses		48,904
Equipment/Cable/Misc		4,603
Total Disbursements		53,507
Balance - December 31, 2016		3,646
<u>Composition of Cash:</u>		
Demand Deposit	\$	3,646