

COUNTY OF LABETTE, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2014

County of Labette, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2014

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Special Financial Statements
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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, 2014, 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, 2014, 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, 2014, 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 2013 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 2014 basic financial statement upon which we rendered an unmodified opinion dated July 13, 2015. The 2013 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 2013 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 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 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 2013 basic financial statement or to the 2013 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 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

Restricted Use

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

Respectfully Submitted,

Schlottbeck and Burns, LLC

July 13, 2015

Labette County, Kansas
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2014

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 2,261,141	5,777,334	5,780,899	2,257,576	148,875	2,406,451
Special Purpose:						
Abandoned Cemetery Maintenance	22,013	64,124	51,096	35,041	1,039	36,080
Economic Development Loan	8,771	9	1,216	7,564	102	7,666
Health	119,099	570,977	492,219	197,857	8,737	206,594
Health Care Services		645,979	645,979			
Mental Health		148,012	148,012			
Intellectual Disabilities		120,906	120,906			
Noxious Weed	84,244	131,948	118,939	97,253	2,525	99,778
Road and Bridge	292,553	3,988,504	3,959,572	321,485	110,515	432,000
Special Alcohol Program	11,255	2,280	500	13,035		13,035
Special Bridge	300,551	144,711	96,665	348,597	3,521	352,118
Special Liability	380	26,827	23,049	4,158		4,158
Special Park and Recreation	1,670	235		1,905		1,905
Tourism and Convention Promotion	1,797			1,797		1,797
Special Noxious Weed	60,000	25,000		85,000		85,000
Special Highway	220,138	60,044	104,278	175,904		175,904
Special Machinery	436,359	240,044	204,484	471,919		471,919
Emergency Telephone Service	72,734	116,308	113,469	75,573	1,245	76,818
Wireless Emergency Telephone Service	34,674	16	34,690			
Transfer Station Royalty		3,103		3,103		3,103
Capital Projects:						
Judicial Center Annex	19,218		19,218			
Business:						
Sewer District No. 1	(720)	26,087	25,582	(215)		(215)
Sewer District No. 1 Maintenance	(29,784)	17,120	1,288	(13,952)		(13,952)
Sewer District No. 1 Special Assessment	46,542	32,485	33,478	45,549		45,549
Trusts:						
Special Auto	23,830	159,256	151,483	31,603	1,971	33,574
Prosecuting Attorney Training	286	1,338	669	955		955
Special Law Enforcement Trust	9,032	71,858	37,168	43,722	75	43,797
Register of Deeds Technology	23,743	19,258	27,615	15,386		15,386
Prosecuting Attorney Trust	3,742	794		4,536		4,536
Prosecuting Attorney Check Fees	371			371		371
Drug Enforcement Grant	187	1,000	290	897		897
Community Corrections Camp	16,602	15	16,617			
Bioterrorism Grant	107,803		10,551	97,252	150	97,402
CDBG Mortgage Assistance	4,390		8	4,382		4,382
CDBG Micro Loan	63,999	64		64,063		64,063
Kansas Children's Cabinet and Trust	4,115		4,115			
JJA - JAIBG	60			60		60

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, 2014

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Labette/Cherokee Youth Services	15,584	281,910	300,636	(3,142)	3,100	(42)
Labette/Cherokee Youth Program	22,642	1,668	528	23,782		23,782
Employee Benefit Trust	1,916,097	1,415,825	1,001,839	2,330,083		2,330,083
Employee Flexible Spending Plan Trust	5,338	4	5,342			
Osage Township Fire Grant	871			871		871
Great Plains Industrial Park Road Grant	34,014	680	4,758	29,936		29,936
Diversion Fees		51,845	42,215	9,630		9,630
Teen Pregnancy Reduction Grant	22,336		22,336			
Total Primary Government (1)	<u>6,237,677</u>	<u>14,147,568</u>	<u>13,601,709</u>	<u>6,783,536</u>	<u>281,855</u>	<u>7,065,391</u>
Composition of Cash:						
Cash and Cash Items on Hand						6,682
Certificates of Deposit						4,250,000
Demand Deposits						16,180,656
Less: Agency Funds						(13,371,947)
Total Primary Government (1)						<u>7,065,391</u>

(1) Excluding Agency Funds

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2014

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, 2014:

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

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

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

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

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

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2014

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 2014 the County amended the budgets of the following funds in the amounts indicated:

Fund	Original <u>Budget</u>	Amended <u>Budget</u>
General Fund	\$ 6,332,377	6,832,377
Health Fund	490,865	540,865
Emergency Telephone Service Fund	110,500	120,500

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, 2014

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, 2014

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, 2014 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, 2014, the carrying amount of the County's deposits was \$20,430,656 and the bank balance was \$20,600,946. Of the bank balance, \$761,093 was covered by federal depository insurance, and \$19,839,853 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, 2014 was \$124,905,001. The County had no outstanding bonded debt as of December 31, 2014. The resulting legal debt margin was \$3,747,150.

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2014

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, 2014 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, 2014, 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	84,426		12,716	71,710	3,251
Fair Building	4.95%	01/30/06	80,000	08/05/16	28,930		9,158	19,772	1,428
Motor Graders	3.50%	09/30/09	638,420	11/28/14	137,161		137,161	0	3,538
Caterpillar Rebuild	2.94%	01/03/11	154,588	01/04/15	79,647		39,193	40,454	2,338
Sheriff Vehicles	2.82%	06/06/11	123,403	06/05/14	42,284		42,284	0	1,192
Radio Equipment	2.35%	03/07/13	56,000	07/01/15	37,174		18,371	18,803	874
Fair Bleachers	0.00%	04/07/14	60,000	01/01/25	0	60,000		60,000	0
Sheriff Vehicles	2.50%	06/09/14	92,863	06/01/16	0	92,863		92,863	0
Refurbished Motor Grader	2.25%	11/03/14	157,741	01/31/19	0	157,741		157,741	0
<u>KPWCRF Loan:</u>									
Sewer District No. 1 East	2.51%	03/26/07	211,756	09/01/28	406,342		25,003	381,339	8,474
Total Contractual Indebtedness					<u>815,964</u>	<u>310,604</u>	<u>283,886</u>	<u>842,682</u>	<u>21,095</u>

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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020-2024</u>	<u>2025-2028</u>	<u>Total</u>
Capital Lease Obligations	\$ 160,261	107,229	51,315	52,606	53,932	30,000	6,000	461,343
KPWCRF Loan	24,056	24,664	25,287	25,926	26,581	143,319	111,506	381,339
Total Principal	<u>184,317</u>	<u>131,893</u>	<u>76,602</u>	<u>78,532</u>	<u>80,513</u>	<u>173,319</u>	<u>117,506</u>	<u>842,682</u>
<u>Interest</u>								
Capital Lease Obligations	8,419	6,676	3,823	2,531	1,206	0	0	22,655
KPWCRF Loan	9,422	8,814	8,191	7,552	6,898	24,072	5,667	70,616
Total Interest	<u>17,841</u>	<u>15,490</u>	<u>12,014</u>	<u>10,083</u>	<u>8,104</u>	<u>24,072</u>	<u>5,667</u>	<u>93,271</u>

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2014

Note 4 Interfund Transfers

Operating Transfers

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 25,581
Noxious Weed Fund	Special Noxious Weed Fund	25,000
Road and Bridge Fund	Special Highway Fund	60,044
Road and Bridge Fund	Special Machinery Fund	240,044

Residual Equity Transfers

<u>From</u>	<u>To</u>	<u>Amount</u>
Judicial Center Annex Fund	General Fund	\$ 19,218
Community Corrections Camp Fund	General Fund	16,617
Employee Flexible Spending Plan Trust Fund	General Fund	5,342
Kansas Children's Cabinet and Trust Fund	Health Fund	4,115
Teen Pregnancy Reduction Grant Fund	Health Fund	22,336

Note 5 Other Long-Term Obligations from Operations

Compensated Absences.

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

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

Defined Benefit Pension Plan

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

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2014

Funding Policy. K.S.A. 74-419 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 715% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Employee Benefit Health Insurance Trust Fund

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

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

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, 2014 is not available.

Note 6 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

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

Sewer District No. 1 Fund	\$	215
Sewer District No. 1 Maintenance Fund		13,952
Labette/Cherokee Youth Services Fund		3,142

Compliance with Kansas Depository Security Law

No violations.

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2014

Compliance with Kansas Budget Law

Expenditures exceeded the adopted budget in the Intellectual Disabilities Fund in the amount of \$158, however, this fund is exempt from the Kansas Budget Law.

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 Community Development Micro Loan Program

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

As schedule of the loan activity for this program for the year ending December 31, 2014, is presented below:

	<u>Balance</u> <u>1-1-14</u>	<u>Loans</u> <u>Advanced</u>	<u>Loans</u> <u>Adjusted</u>	<u>Repayments</u>	<u>Balance</u> <u>12-31-14</u>
O'Bear's Restaurant	\$ 9,503	0	0	0	9,503

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

Note 10 Subsequent Events

Subsequent to December 31, 2014, the County entered into a lease purchase agreement for the purchase of a tractor mower. The total principal on this lease purchase agreement is \$185,000. The lease carries an interest rate of 1.95% and repayment will begin in 2015.

Labette County, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2014

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	\$ 6,832,377		6,832,377	5,780,899	1,051,478
Special Revenue:					
Abandoned Cemetery Maintenance	73,785		73,785	51,096	22,689
Economic Development Loan	5,866		5,866	1,216	4,650
Health	540,865	54,846	595,711	492,219	103,492
Health Care Services	750,000		750,000	645,979	104,021
Mental Health	148,200		148,200	148,012	188
Intellectual Disabilities	120,748		120,748	120,906	(158)
Noxious Weed	166,303		166,303	118,939	47,364
Road and Bridge	3,959,573		3,959,573	3,959,572	1
Special Alcohol Program	8,446		8,446	500	7,946
Special Bridge	403,874		403,874	96,665	307,209
Special Liability	27,200		27,200	23,049	4,151
Special Park and Recreation	3,000		3,000		3,000
Tourism and Convention Promotion	2,565		2,565		2,565
Emergency Telephone Service	120,500		120,500	113,469	7,031
Wireless Emergency Telephone Service	58,800		58,800	34,690	24,110
Totals	<u>13,222,102</u>	<u>54,846</u>	<u>13,276,948</u>	<u>11,587,211</u>	<u>1,689,737</u>

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,158,858	3,217,053	3,287,517	(70,464)
Motor Vehicle Tax	497,833	504,467	493,443	11,024
Recreational Vehicle Tax	4,728	4,754	4,743	11
Delinquent Tax	87,987	123,020	55,000	68,020
16/20 M Truck Tax	27,843	27,335	27,574	(239)
Countywide Sales Tax	1,196,154	1,223,909	950,000	273,909
In Lieu of Tax	7,877	9,007		9,007
Mineral Production Tax	4,637	7,198	5,000	2,198
Interest on Tax	151,603	110,435	75,000	35,435
Total Taxes	<u>5,137,520</u>	<u>5,227,178</u>	<u>4,898,277</u>	<u>328,901</u>
Intergovernmental				
Local Alcoholic Liquor Tax	183	235		235
Licenses, Fees, and Permits				
Mortgage Registration	122,997	123,625	100,000	23,625
Officer Fees	132,331	71,988	80,000	(8,012)
Planning and Zoning Fees	3,450	1,750		1,750
Prisoner Board	12,000			
Total Licenses, Fees, and Permits	<u>270,778</u>	<u>197,363</u>	<u>180,000</u>	<u>17,363</u>
Use of Money and Property				
Interest on Investments	12,171	16,994	30,000	(13,006)
Rent	14,100	13,500	14,100	(600)
Total Use of Money and Property	<u>26,271</u>	<u>30,494</u>	<u>44,100</u>	<u>(13,606)</u>
Transfers				
Operating Transfers In	39,182	25,581		25,581
Residual Equity Transfer In		41,177		41,177
Total Transfers	<u>39,182</u>	<u>66,758</u>		<u>66,758</u>
Miscellaneous				
Sale of Surplus Property	7,854	11,794		11,794
Oil and Gas Valuation Depletion Fund		142,632		142,632
Other	66,083	95,880	10,000	85,880
Total Miscellaneous	<u>73,937</u>	<u>250,306</u>	<u>10,000</u>	<u>240,306</u>
Other Sources				
Gain on Refunding of Bonds		5,000		5,000
Total Cash Receipts	<u>5,547,871</u>	<u>5,777,334</u>	<u>5,132,377</u>	<u>644,957</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	119,768	119,965	124,798	4,833
Contractual Services	15,605	14,767	23,920	9,153
Commodities	182	283	950	667
Capital Outlay			500	500
Reimbursed Expense	(571)	(150)		150
Total County Commission	<u>134,984</u>	<u>134,865</u>	<u>150,168</u>	<u>15,303</u>
County Clerk				
Personal Services	152,062	137,174	149,134	11,960
Contractual Services	6,499	4,396	10,050	5,654
Commodities	5,317	4,209	6,000	1,791
Capital Outlay	3,880	879	2,500	1,621
Reimbursed Expense	(284)	(81)		81
Total County Clerk	<u>167,474</u>	<u>146,577</u>	<u>167,684</u>	<u>21,107</u>

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Treasurer				
Personal Services	\$ 150,342	146,698	164,060	17,362
Contractual Services	3,251	4,698	5,545	847
Commodities	1,075	839	2,200	1,361
Capital Outlay	430	641	1,300	659
Reimbursed Expense		(1)		1
Total County Treasurer	<u>155,098</u>	<u>152,875</u>	<u>173,105</u>	<u>20,230</u>
County Attorney				
Personal Services	307,563	334,566	323,585	(10,981)
Contractual Services	38,157	22,890	25,745	2,855
Commodities	16,605	1,971	1,500	(471)
Capital Outlay	21,273	1,159	1,500	341
Reimbursed Expense	(44)	(272)		272
Total County Attorney	<u>383,554</u>	<u>360,314</u>	<u>352,330</u>	<u>(7,984)</u>
Register of Deeds				
Personal Services	98,073	101,551	102,084	533
Contractual Services	2,747	3,671	3,475	(196)
Commodities	5,186	4,113	4,900	787
Capital Outlay		244		(244)
Reimbursed Expense	(350)	(178)		178
Total Register of Deeds	<u>105,656</u>	<u>109,401</u>	<u>110,459</u>	<u>1,058</u>
Unified Court				
Contractual Services	185,342	208,558	202,900	(5,658)
Commodities	13,968	14,938	15,200	262
Capital Outlay	10,406	21,075	25,000	3,925
Reimbursed Expense	(13,183)	(10,432)		10,432
Total Unified Court	<u>196,533</u>	<u>234,139</u>	<u>243,100</u>	<u>8,961</u>
Judicial Annex				
Contractual Services	23,332	24,651	22,468	(2,183)
Courthouse General				
Personal Services	123,748	125,529	133,153	7,624
Contractual Services	607,556	677,199	805,200	128,001
Commodities	30,608	29,267	85,380	56,113
Capital Outlay		32,146	113,500	81,354
Reimbursed Expense	(8,570)	(9,075)		9,075
Total Courthouse General	<u>753,342</u>	<u>855,066</u>	<u>1,137,233</u>	<u>282,167</u>
Local Elected Officials				
Contractual Services	8,554	8,099	13,460	5,361
Commodities	687	523	1,200	677
Capital Outlay		2,239		(2,239)
Total Local Elected Officials	<u>9,241</u>	<u>10,861</u>	<u>14,660</u>	<u>3,799</u>
Appraiser				
Personal Services	390,278	361,842	448,323	86,481
Contractual Services	67,656	68,508	62,950	(5,558)
Commodities	27,041	20,130	30,000	9,870
Capital Outlay	24,648	27,726	33,000	5,274
Reimbursed Expense	(4,653)	(1,425)		1,425
Total Appraiser	<u>504,970</u>	<u>476,781</u>	<u>574,273</u>	<u>97,492</u>
Election Expense				
Personal Services	58,219	63,089	61,716	(1,373)
Contractual Services	39,356	65,479	74,550	9,071
Commodities	10,519	7,358	10,150	2,792
Capital Outlay	1,671		3,000	3,000
Reimbursed Expense	(4,494)	(1,497)		1,497
Total Election Expense	<u>105,271</u>	<u>134,429</u>	<u>149,416</u>	<u>14,987</u>

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Employee Benefits				
Contractual Services	\$ 113,072	135,080	282,000	146,920
Janitor				
County Coordinator				
Drug Testing				
Contractual Services	4,385	3,305	4,000	695
Indigent Unclaimed Burial				
Contractual Services			3,300	3,300
Total General Government	2,656,912	2,778,344	3,384,196	605,852
Public Safety				
Sheriff				
Personal Services	973,380	973,615	981,115	7,500
Contractual Services	112,318	108,599	107,200	(1,399)
Commodities	118,328	122,246	134,500	12,254
Capital Outlay	32,626	25,699	7,000	(18,699)
Reimbursed Expense	(77,265)	(98,796)	(40,000)	58,796
Total Sheriff	1,159,387	1,131,363	1,189,815	58,452
Sheriff - Jail				
Personal Services	531,921	641,499	648,766	7,267
Contractual Services	76,847	69,428	94,940	25,512
Commodities	74,783	108,815	116,000	7,185
Capital Outlay	44,337	139,068	45,000	(94,068)
Reimbursed Expense	(9,861)	(99,418)		99,418
Total Sheriff - Jail	718,027	859,392	904,706	45,314
Juvenile Detention				
Contractual Services	118,079	110,501	130,000	19,499
Inmate Housing				
Personal Services	158,432			
Commodities	50,595			
Capital Outlay	42,155			
Reimbursed Expense	(91,170)			
Total Inmate Housing	160,012			
Emergency Preparedness				
Personal Services	4,165	5,552	5,564	12
Contractual Services	41,348	39,498	36,746	(2,752)
Commodities	1,063	1,474	3,000	1,526
Capital Outlay	1,284	2,010	1,000	(1,010)
Reimbursed Expense	(13,502)	(102)		102
Total Emergency Preparedness	34,358	48,432	46,310	(2,122)
Emergency Telephone Service				
Personal Services	474,297	499,311	507,980	8,669
Contractual Services	5,280	5,078	10,020	4,942
Commodities	2,059	4,567	4,030	(537)
Capital Outlay	3,205	3,307	4,500	1,193
Reimbursed Expense	(220)	(574)		574
Total Emergency Telephone Service	484,621	511,689	526,530	14,841
Total Public Safety	2,674,484	2,661,377	2,797,361	135,984
Health				
Coroner				
Personal Services	8,091	7,596	7,775	179
Contractual Services	55,049	33,493	34,225	732
Reimbursed Expense	(3,082)			
Total Coroner	60,058	41,089	42,000	911

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Agriculture				
Agricultural Appropriations				
Conservation District	\$ 17,300	19,000	19,000	
Fair	40,000	40,000	40,000	
Total Agricultural Appropriations	<u>57,300</u>	<u>59,000</u>	<u>59,000</u>	
Culture and Recreation				
Culture and Recreation Appropriations				
Historical Society	15,000	15,000	15,000	
Economic Development				
Economic Development Department				
Contractual Services	16,474	18,181	90,150	71,969
Commodities	2,993	2,226		(2,226)
Total Economic Development Department	<u>19,467</u>	<u>20,407</u>	<u>90,150</u>	<u>69,743</u>
Sanitation				
Landfill				
Contractual Services	3,651	2,061	4,000	1,939
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Social Service for Aged Appropriation	59,670	59,670	59,670	
Reconstruction and Remodeling				
Courthouse General				
General Government		143,951	381,000	237,049
Transfers				
Operating Transfers Out	25,989			
Total Expenditures and Transfers	<u>5,572,531</u>	<u>5,780,899</u>	<u>6,832,377</u>	<u>1,051,478</u>
Receipts Over (Under)				
Expenditures and Transfers	(24,660)	(3,565)		
Unencumbered Cash, Beginning	<u>2,285,801</u>	<u>2,261,141</u>		
Unencumbered Cash, Ending	<u>2,261,141</u>	<u>2,257,576</u>		

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

For the Year Ended December 31, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 54,600	52,984	55,279	(2,295)
Motor Vehicle Tax	6,695	8,666	8,540	126
Recreational Vehicle Tax	64	82	82	
Delinquent Tax	1,249	1,902		1,902
16/20 M Truck Tax	374	342	477	(135)
In Lieu of Tax	133	148		148
Total Cash Receipts	<u>63,115</u>	<u>64,124</u>	<u>64,378</u>	<u>(254)</u>
Expenditures and Transfers				
General Government				
Abandoned Cemetery Maintenance				
Personal Services	47,791	48,137	48,735	598
Contractual Services	528	540	3,050	2,510
Commodities	6,617	5,419	14,770	9,351
Capital Outlay			7,230	7,230
Reimbursed Expense	(2,500)	(3,000)		3,000
Total Expenditures and Transfers	<u>52,436</u>	<u>51,096</u>	<u>73,785</u>	<u>22,689</u>
Receipts Over (Under)				
Expenditures and Transfers	10,679	13,028		
Unencumbered Cash, Beginning	<u>11,334</u>	<u>22,013</u>		
Unencumbered Cash, Ending	<u>22,013</u>	<u>35,041</u>		

Labette County, Kansas
Economic Development Loan Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Use of Money and Property				
Interest on Investments	\$ 9	9		9
Total Cash Receipts	<u>9</u>	<u>9</u>	<u></u>	<u>9</u>
Expenditures and Transfers				
Economic Development				
Economic Development Department				
Contractual Services	1,104	1,216	5,866	4,650
Total Expenditures and Transfers	<u>1,104</u>	<u>1,216</u>	<u>5,866</u>	<u>4,650</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,095)	(1,207)		
Unencumbered Cash, Beginning	<u>9,866</u>	<u>8,771</u>		
Unencumbered Cash, Ending	<u>8,771</u>	<u>7,564</u>		

Labette County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 323,099	333,683	348,425	(14,742)
Motor Vehicle Tax	37,793	51,225	50,527	698
Recreational Vehicle Tax	359	485	486	(1)
Delinquent Tax	7,304	11,443		11,443
16/20 M Truck Tax	2,114	2,181	2,824	(643)
In Lieu of Tax	787	934		934
Total Taxes	<u>371,456</u>	<u>399,951</u>	<u>402,262</u>	<u>(2,311)</u>
Intergovernmental				
Federal Financial Assistance	33,396	39,418	10,000	29,418
State Grant	44,949	45,428	20,000	25,428
Other Intergovernmental	2,800	4,300	8,000	(3,700)
Total Intergovernmental	<u>81,145</u>	<u>89,146</u>	<u>38,000</u>	<u>51,146</u>
Licenses, Fees, and Permits				
Service Fees	<u>44,358</u>	<u>55,429</u>	<u>15,000</u>	<u>40,429</u>
Transfers				
Residual Equity Transfer In		<u>26,451</u>		<u>26,451</u>
Total Cash Receipts	<u>496,959</u>	<u>570,977</u>	<u>455,262</u>	<u>115,715</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	401,771	415,005	408,815	(6,190)
Contractual Services	53,098	50,458	106,650	56,192
Commodities	38,434	32,362	23,900	(8,462)
Capital Outlay	147	450	1,500	1,050
Reimbursed Expense	(6,092)	(6,056)		6,056
Total Health Department	<u>487,358</u>	<u>492,219</u>	<u>540,865</u>	<u>48,646</u>
Budget Credit			<u>54,846</u>	<u>54,846</u>
Total Expenditures and Transfers	<u>487,358</u>	<u>492,219</u>	<u>595,711</u>	<u>103,492</u>
Receipts Over (Under)				
Expenditures and Transfers	9,601	78,758		
Unencumbered Cash, Beginning	<u>109,498</u>	<u>119,099</u>		
Unencumbered Cash, Ending	<u>119,099</u>	<u>197,857</u>		

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

For the Year Ended December 31, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 633,697	645,979	750,000	(104,021)
Total Cash Receipts	<u>633,697</u>	<u>645,979</u>	<u>750,000</u>	<u>(104,021)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	633,697	645,979	750,000	104,021
Total Expenditures and Transfers	<u>633,697</u>	<u>645,979</u>	<u>750,000</u>	<u>104,021</u>
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Labette County, Kansas
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 115,178	123,513	129,008	(5,495)
Motor Vehicle Tax	18,018	18,410	18,012	398
Recreational Vehicle Tax	171	174	173	1
Delinquent Tax	3,243	4,554		4,554
16/20 M Truck Tax	1,008	1,015	1,007	8
In Lieu of Tax	288	346		346
Total Cash Receipts	<u>137,906</u>	<u>148,012</u>	<u>148,200</u>	<u>(188)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Health	<u>137,906</u>	<u>148,012</u>	<u>148,200</u>	<u>188</u>
Total Expenditures and Transfers	<u>137,906</u>	<u>148,012</u>	<u>148,200</u>	<u>188</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, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 97,900	100,081	104,435	(4,354)
Motor Vehicle Tax	15,512	15,655	15,310	345
Recreational Vehicle Tax	147	148	147	1
Delinquent Tax	2,830	3,868		3,868
16/20 M Truck Tax	868	873	856	17
In Lieu of Tax	245	281		281
Total Cash Receipts	<u>117,502</u>	<u>120,906</u>	<u>120,748</u>	<u>158</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Health	<u>117,502</u>	<u>120,906</u>	<u>120,748</u>	(<u>158</u>)
Total Expenditures and Transfers	<u>117,502</u>	<u>120,906</u>	<u>120,748</u>	(<u>158</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, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 105,150	109,029	113,786	(4,757)
Motor Vehicle Tax	19,591	16,911	16,440	471
Recreational Vehicle Tax	186	159	158	1
Delinquent Tax	3,451	4,453		4,453
16/20 M Truck Tax	1,096	1,090	919	171
In Lieu of Tax	268	306		306
Total Cash Receipts	<u>129,742</u>	<u>131,948</u>	<u>131,303</u>	<u>645</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	22,613	46,044	52,235	6,191
Contractual Services	28,048	17,294	25,000	7,706
Commodities	14,953	30,627	80,000	49,373
Capital Outlay		39	9,068	9,029
Operating Transfers Out	25,000	25,000		(25,000)
Reimbursed Expense		(65)		65
Total Expenditures and Transfers	<u>90,614</u>	<u>118,939</u>	<u>166,303</u>	<u>47,364</u>
Receipts Over (Under)				
Expenditures and Transfers	39,128	13,009		
Unencumbered Cash, Beginning	<u>45,116</u>	<u>84,244</u>		
Unencumbered Cash, Ending	<u>84,244</u>	<u>97,253</u>		

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

For the Year Ended December 31, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,617,601	2,653,450	2,716,004	(62,554)
Motor Vehicle Tax	346,316	416,347	409,371	6,976
Recreational Vehicle Tax	3,289	3,933	3,935	(2)
Delinquent Tax	68,578	99,906		99,906
16/20 M Truck Tax	19,369	23,405	22,877	528
In Lieu of Tax	6,533	7,444		7,444
Total Taxes	<u>3,061,686</u>	<u>3,204,485</u>	<u>3,152,187</u>	<u>52,298</u>
Intergovernmental				
Special City & County Highway Equalization and Adjustment	655,889	665,002	692,000	(26,998)
Total Intergovernmental	<u>690,394</u>	<u>704,101</u>	<u>692,000</u>	<u>12,101</u>
Miscellaneous				
Sale of Surplus Property		30,100		30,100
Other	23,229	49,818		49,818
Total Miscellaneous	<u>23,229</u>	<u>79,918</u>		<u>79,918</u>
Total Cash Receipts	<u>3,775,309</u>	<u>3,988,504</u>	<u>3,844,187</u>	<u>144,317</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,624,966	1,653,963	1,774,333	120,370
Contractual Services	331,978	585,730	366,340	(219,390)
Commodities	1,536,344	1,826,649	1,683,600	(143,049)
Capital Outlay	155,731	70,343	135,300	64,957
Operating Transfers Out	300,000	300,088		(300,088)
Reimbursed Expense	(314,436)	(477,201)		477,201
Total Expenditures and Transfers	<u>3,634,583</u>	<u>3,959,572</u>	<u>3,959,573</u>	<u>1</u>
Receipts Over (Under) Expenditures and Transfers	140,726	28,932		
Unencumbered Cash, Beginning	<u>151,827</u>	<u>292,553</u>		
Unencumbered Cash, Ending	<u>292,553</u>	<u>321,485</u>		

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

For the Year Ended December 31, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 207	2,280	1,716	564
Total Cash Receipts	<u>207</u>	<u>2,280</u>	<u>1,716</u>	<u>564</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	500	500	8,446	7,946
Total Expenditures and Transfers	<u>500</u>	<u>500</u>	<u>8,446</u>	<u>7,946</u>
Receipts Over (Under)				
Expenditures and Transfers	(293)	1,780		
Unencumbered Cash, Beginning	<u>11,548</u>	<u>11,255</u>		
Unencumbered Cash, Ending	<u>11,255</u>	<u>13,035</u>		

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

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 115,176	117,741	122,936	(5,195)
Motor Vehicle Tax	18,402	18,423	18,012	411
Recreational Vehicle Tax	175	174	173	1
Delinquent Tax	4,176	4,856		4,856
16/20 M Truck Tax	1,029	1,038	1,007	31
In Lieu of Tax	290	330		330
Total Taxes	<u>139,248</u>	<u>142,562</u>	<u>142,128</u>	<u>434</u>
Miscellaneous				
Other		2,149		2,149
Total Cash Receipts	<u>139,248</u>	<u>144,711</u>	<u>142,128</u>	<u>2,583</u>
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services	113,348	33,642	258,688	225,046
Commodities	123,858	86,406		(86,406)
Capital Outlay			145,186	145,186
Reimbursed Expense	(17,215)	(23,383)		23,383
Total Expenditures and Transfers	<u>219,991</u>	<u>96,665</u>	<u>403,874</u>	<u>307,209</u>
Receipts Over (Under)				
Expenditures and Transfers	(80,743)	48,046		
Unencumbered Cash, Beginning	<u>381,294</u>	<u>300,551</u>		
Unencumbered Cash, Ending	<u>300,551</u>	<u>348,597</u>		

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

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 22,001	22,371	23,417	(1,046)
Motor Vehicle Tax	1,811	3,463	3,447	16
Recreational Vehicle Tax	17	33	33	
Delinquent Tax	442	747		747
16/20 M Truck Tax	101	150	193	(43)
In Lieu of Tax	53	63		63
Total Cash Receipts	<u>24,425</u>	<u>26,827</u>	<u>27,090</u>	<u>(263)</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	<u>27,712</u>	<u>23,049</u>	<u>27,200</u>	<u>4,151</u>
Total Expenditures and Transfers	<u>27,712</u>	<u>23,049</u>	<u>27,200</u>	<u>4,151</u>
Receipts Over (Under)				
Expenditures and Transfers	(3,287)	3,778		
Unencumbered Cash, Beginning	<u>3,667</u>	<u>380</u>		
Unencumbered Cash, Ending	<u>380</u>	<u>4,158</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, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 183	235	1,717	(1,482)
Total Cash Receipts	<u>183</u>	<u>235</u>	<u>1,717</u>	<u>(1,482)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>1,000</u>		<u>3,000</u>	<u>3,000</u>
Total Expenditures and Transfers	<u>1,000</u>		<u>3,000</u>	<u>3,000</u>
Receipts Over (Under)				
Expenditures and Transfers	(817)	235		
Unencumbered Cash, Beginning	<u>2,487</u>	<u>1,670</u>		
Unencumbered Cash, Ending	<u>1,670</u>	<u>1,905</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, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Transient Guest Tax	\$		1,797	(1,797)
Total Cash Receipts			<u>1,797</u>	<u>(1,797)</u>
Expenditures and Transfers				
Economic Development				
Economic Development Appropriations				
Contractual Services			2,565	2,565
Total Expenditures and Transfers			<u>2,565</u>	<u>2,565</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, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>25,000</u>	<u>25,000</u>
Total Cash Receipts	<u>25,000</u>	<u>25,000</u>
 Expenditures and Transfers		
None	<u> </u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	25,000	25,000
 Unencumbered Cash, Beginning	<u>35,000</u>	<u>60,000</u>
Unencumbered Cash, Ending	<u><u>60,000</u></u>	<u><u>85,000</u></u>

Labette County, Kansas
Special Highway Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>100,000</u>	<u>60,044</u>
Total Cash Receipts	<u>100,000</u>	<u>60,044</u>
Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	1,055	37,464
Commodities	<u>336,565</u>	<u>66,814</u>
Total Expenditures and Transfers	<u>337,620</u>	<u>104,278</u>
Receipts Over (Under)		
Expenditures and Transfers	(237,620)	(44,234)
Unencumbered Cash, Beginning	<u>457,758</u>	<u>220,138</u>
Unencumbered Cash, Ending	<u><u>220,138</u></u>	<u><u>175,904</u></u>

Labette County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>200,000</u>	<u>240,044</u>
Total Cash Receipts	<u>200,000</u>	<u>240,044</u>
 Expenditures and Transfers		
Public Works		
Equipment		
Contractual Services	15,126	4,941
Commodities	23,163	6,827
Capital Outlay	<u>326,144</u>	<u>192,716</u>
Total Expenditures and Transfers	<u>364,433</u>	<u>204,484</u>
 Receipts Over (Under)		
Expenditures and Transfers	(164,433)	35,560
 Unencumbered Cash, Beginning	<u>600,792</u>	<u>436,359</u>
Unencumbered Cash, Ending	<u><u>436,359</u></u>	<u><u>471,919</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, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 120,739	116,176	100,000	16,176
Use of Money and Property				
Interest on Investments	64	67		67
Miscellaneous				
Other	78	65		65
Total Cash Receipts	<u>120,881</u>	<u>116,308</u>	<u>100,000</u>	<u>16,308</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	82,502	84,954	103,500	18,546
Commodities	6,154	3,844	10,000	6,156
Capital Outlay	14,438	24,671	7,000	(17,671)
Total Expenditures and Transfers	<u>103,094</u>	<u>113,469</u>	<u>120,500</u>	<u>7,031</u>
Receipts Over (Under)				
Expenditures and Transfers	17,787	2,839		
Unencumbered Cash, Beginning	<u>54,947</u>	<u>72,734</u>		
Unencumbered Cash, Ending	<u><u>72,734</u></u>	<u><u>75,573</u></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, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Use of Money and Property				
Interest on Investments	\$ 90	16		16
Miscellaneous				
Lease Purchase Proceeds	56,000			
Total Cash Receipts	<u>56,090</u>	<u>16</u>		<u>16</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	7,130	10,349	26,300	15,951
Commodities	9,511	472	5,000	4,528
Capital Outlay	121,688	23,869	27,500	3,631
Total Expenditures and Transfers	<u>138,329</u>	<u>34,690</u>	<u>58,800</u>	<u>24,110</u>
Receipts Over (Under)				
Expenditures and Transfers	(82,239)	(34,674)		
Unencumbered Cash, Beginning	<u>116,913</u>	<u>34,674</u>		
Unencumbered Cash, Ending	<u>34,674</u>			

Labette County, Kansas
Transfer Station Royalty Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Royalties	\$ <u>3,037</u>	<u>3,103</u>
Total Cash Receipts	<u>3,037</u>	<u>3,103</u>
 Expenditures and Transfers		
Sanitation		
Contractual Services	<u>5,385</u>	<u> </u>
Total Expenditures and Transfers	<u>5,385</u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	(2,348)	3,103
 Unencumbered Cash, Beginning	<u>2,348</u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u>3,103</u>

Labette County, Kansas
Judicial Center Annex Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

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

Labette County, Kansas
Sewer District No. 1 Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ <u>26,138</u>	<u>26,087</u>
Total Cash Receipts	<u>26,138</u>	<u>26,087</u>
Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	<u>26,207</u>	<u>25,582</u>
Total Expenditures and Transfers	<u>26,207</u>	<u>25,582</u>
Receipts Over (Under)		
Expenditures and Transfers	(69)	505
Unencumbered Cash, Beginning	(<u>651</u>)	(<u>720</u>)
Unencumbered Cash, Ending	(<u><u>720</u></u>)	(<u><u>215</u></u>)

Labette County, Kansas
Sewer District No. 1 Maintenance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ 8,080	16,120
Miscellaneous		
Other	<u>1,000</u>	<u>1,000</u>
Total Cash Receipts	<u>8,080</u>	<u>17,120</u>
Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	<u>22,477</u>	<u>1,288</u>
Total Expenditures and Transfers	<u>22,477</u>	<u>1,288</u>
Receipts Over (Under)		
Expenditures and Transfers	(14,397)	15,832
Unencumbered Cash, Beginning	(<u>15,387</u>)	(<u>29,784</u>)
Unencumbered Cash, Ending	<u>(<u>29,784</u>)</u>	<u>(<u>13,952</u>)</u>

Labette County, Kansas
Sewer District No. 1 Special Assessment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Special Assessments	\$ 32,484	32,485
Total Cash Receipts	<u>32,484</u>	<u>32,485</u>
 Expenditures and Transfers		
Debt Service		
Rural Development Loan		
Principal and Interest	34,453	33,478
Total Expenditures and Transfers	<u>34,453</u>	<u>33,478</u>
 Receipts Over (Under)		
Expenditures and Transfers	(1,969)	(993)
 Unencumbered Cash, Beginning	<u>48,511</u>	<u>46,542</u>
Unencumbered Cash, Ending	<u><u>46,542</u></u>	<u><u>45,549</u></u>

Labette County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$ 2,275	3,500
Licenses, Fees, and Permits		
Officer Fees	<u>156,483</u>	<u>155,756</u>
Total Cash Receipts	<u>158,758</u>	<u>159,256</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	116,029	117,347
Contractual Services	3,209	2,700
Commodities	12,444	4,477
Capital Outlay	1,561	1,383
Operating Transfers Out	39,182	25,581
Reimbursed Expense	(2)	(5)
Total Expenditures and Transfers	<u>172,423</u>	<u>151,483</u>
Receipts Over (Under)		
Expenditures and Transfers	(13,665)	7,773
Unencumbered Cash, Beginning	<u>37,495</u>	<u>23,830</u>
Unencumbered Cash, Ending	<u><u>23,830</u></u>	<u><u>31,603</u></u>

Labette County, Kansas
 Prosecuting Attorney Training Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,753	1,338
Total Cash Receipts	<u>1,753</u>	<u>1,338</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	2,694	669
Reimbursed Expense	(89)	
Total Expenditures and Transfers	<u>2,605</u>	<u>669</u>
 Receipts Over (Under)		
Expenditures and Transfers	(852)	669
 Unencumbered Cash, Beginning	<u>1,138</u>	<u>286</u>
Unencumbered Cash, Ending	<u><u>286</u></u>	<u><u>955</u></u>

Labette County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 1,325	57,405
Licenses, Fees, and Permits		
Officer Fees	6,744	11,011
Miscellaneous		
Other	5,546	3,442
Total Cash Receipts	<u>13,615</u>	<u>71,858</u>
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	3,430	2,751
Commodities	21,253	16,151
Capital Outlay	<u>5,826</u>	<u>18,266</u>
Total Expenditures and Transfers	<u>30,509</u>	<u>37,168</u>
Receipts Over (Under)		
Expenditures and Transfers	(16,894)	34,690
Unencumbered Cash, Beginning	<u>25,926</u>	<u>9,032</u>
Unencumbered Cash, Ending	<u><u>9,032</u></u>	<u><u>43,722</u></u>

Labette County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 22,134	19,258
Total Cash Receipts	<u>22,134</u>	<u>19,258</u>
 Expenditures and Transfers		
General Government		
Register of Deeds		
Capital Outlay	77,232	27,615
Total Expenditures and Transfers	<u>77,232</u>	<u>27,615</u>
 Receipts Over (Under)		
Expenditures and Transfers	(55,098)	(8,357)
 Unencumbered Cash, Beginning	<u>78,841</u>	<u>23,743</u>
Unencumbered Cash, Ending	<u><u>23,743</u></u>	<u><u>15,386</u></u>

Labette County, Kansas
Prosecuting Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ <u>1,299</u>	<u>794</u>
Total Cash Receipts	<u>1,299</u>	<u>794</u>
 Expenditures and Transfers		
General Government		
Contractual Services	<u>62</u>	<u> </u>
Total Expenditures and Transfers	<u>62</u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	1,237	794
 Unencumbered Cash, Beginning	<u>2,505</u>	<u>3,742</u>
Unencumbered Cash, Ending	<u><u>3,742</u></u>	<u><u>4,536</u></u>

Labette County, Kansas
 Prosecuting Attorney Check Fees Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

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

Labette County, Kansas
Drug Enforcement Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ <u>2,101</u>	<u>1,000</u>
Total Cash Receipts	<u>2,101</u>	<u>1,000</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	<u>2,599</u>	<u>290</u>
Total Expenditures and Transfers	<u>2,599</u>	<u>290</u>
 Receipts Over (Under)		
Expenditures and Transfers	(498)	710
 Unencumbered Cash, Beginning	<u>685</u>	<u>187</u>
Unencumbered Cash, Ending	<u><u>187</u></u>	<u><u>897</u></u>

Labette County, Kansas
Community Corrections Camp Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 17	15
Total Cash Receipts	17	15
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Operating Transfers Out		16,617
Total Expenditures and Transfers		16,617
Receipts Over (Under)		
Expenditures and Transfers	17	(16,602)
Unencumbered Cash, Beginning	16,585	16,602
Unencumbered Cash, Ending	16,602	16,602

Labette County, Kansas
Bioterrorism Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 11,945	<u> </u>
Total Cash Receipts	<u>11,945</u>	<u> </u>
 Expenditures and Transfers		
Health		
Health Department		
Contractual Services	8,477	10,339
Commodities		212
Capital Outlay	<u>3,606</u>	<u> </u>
Total Expenditures and Transfers	<u>12,083</u>	<u>10,551</u>
 Receipts Over (Under)		
Expenditures and Transfers	(138)	(10,551)
 Unencumbered Cash, Beginning	<u>107,941</u>	<u>107,803</u>
Unencumbered Cash, Ending	<u><u>107,803</u></u>	<u><u>97,252</u></u>

Labette County, Kansas
CDBG Mortgage Assistance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Economic Development		
Housing Assistance		
Contractual Services	9	8
Total Expenditures and Transfers	9	8
Receipts Over (Under)		
Expenditures and Transfers	(9)	(8)
Unencumbered Cash, Beginning	4,399	4,390
Unencumbered Cash, Ending	4,390	4,382

Labette County, Kansas
CDBG Micro Loan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 64	64
Total Cash Receipts	<u>64</u>	<u>64</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	64	64
Unencumbered Cash, Beginning	<u>63,935</u>	<u>63,999</u>
Unencumbered Cash, Ending	<u><u>63,999</u></u>	<u><u>64,063</u></u>

Labette County, Kansas
 Kansas Children's Cabinet and Trust Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

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

Labette County, Kansas
 JJA - JAIBG Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	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, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 295,949	281,910
Contracts with Other Governments	<u>12,265</u>	
Total Intergovernmental	<u>308,214</u>	<u>281,910</u>
Licenses, Fees, and Permits		
Officer Fees	<u>891</u>	
Total Cash Receipts	<u>309,105</u>	<u>281,910</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	201,673	208,257
Contractual Services	102,514	95,596
Commodities	1,754	1,425
Capital Outlay	475	475
Reimbursed Expense	(2,517)	(5,117)
Total Expenditures and Transfers	<u>303,899</u>	<u>300,636</u>
Receipts Over (Under) Expenditures and Transfers	5,206	(18,726)
Unencumbered Cash, Beginning	<u>10,378</u>	<u>15,584</u>
Unencumbered Cash, Ending	<u><u>15,584</u></u>	<u><u>(3,142)</u></u>

Labette County, Kansas
 Labette/Cherokee Youth Program Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ 1,743	1,668
Total Cash Receipts	<u>1,743</u>	<u>1,668</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	144	528
Total Expenditures and Transfers	<u>144</u>	<u>528</u>
 Receipts Over (Under)		
Expenditures and Transfers	1,599	1,140
 Unencumbered Cash, Beginning	<u>21,043</u>	<u>22,642</u>
Unencumbered Cash, Ending	<u><u>22,642</u></u>	<u><u>23,782</u></u>

Labette County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 2,070	3,078
Miscellaneous		
Payroll Withholdings and Benefits	<u>1,398,675</u>	<u>1,412,747</u>
Total Cash Receipts	<u>1,400,745</u>	<u>1,415,825</u>
 Expenditures and Transfers		
General Government		
Employee Benefits		
Medical Claims	<u>892,094</u>	<u>1,001,839</u>
Total Expenditures and Transfers	<u>892,094</u>	<u>1,001,839</u>
 Receipts Over (Under)		
Expenditures and Transfers	508,651	413,986
 Unencumbered Cash, Beginning	<u>1,407,446</u>	<u>1,916,097</u>
Unencumbered Cash, Ending	<u><u>1,916,097</u></u>	<u><u>2,330,083</u></u>

Labette County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 6	4
Total Cash Receipts	<u>6</u>	<u>4</u>
 Expenditures and Transfers		
General Government		
Employee Benefits		
Medical Claims	<u>159</u>	
Transfers		
Operating Transfers Out		<u>5,342</u>
Total Expenditures and Transfers	<u>159</u>	<u>5,342</u>
 Receipts Over (Under)		
Expenditures and Transfers	(153)	(5,338)
 Unencumbered Cash, Beginning	<u>5,491</u>	<u>5,338</u>
Unencumbered Cash, Ending	<u><u>5,338</u></u>	<u><u>5,338</u></u>

Labette County, Kansas
Osage Township Fire Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

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

Labette County, Kansas
Great Plains Industrial Park Road Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 924	680
Total Cash Receipts	<u>924</u>	<u>680</u>
 Expenditures and Transfers		
Economic Development		
Economic Development Department		
Contractual Services	12,455	4,758
Commodities	<u>1,009</u>	
Total Expenditures and Transfers	<u>13,464</u>	<u>4,758</u>
 Receipts Over (Under)		
Expenditures and Transfers	(12,540)	(4,078)
 Unencumbered Cash, Beginning	<u>46,554</u>	<u>34,014</u>
Unencumbered Cash, Ending	<u><u>34,014</u></u>	<u><u>29,936</u></u>

Labette County, Kansas
Diversion Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$	51,845
Total Cash Receipts		51,845
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services		18,739
Commodities		8,825
Capital Outlay		14,853
Reimbursed Expense		(202)
Total Expenditures and Transfers		42,215
 Receipts Over (Under)		
Expenditures and Transfers		9,630
 Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		9,630

Labette County, Kansas
 Teen Pregnancy Reduction Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

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

Labette County, Kansas
 Fiduciary Funds
 Schedule of Receipts, Disbursements and Balances
 Regulatory Basis
 For the Year Ended December 31, 2014

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Altamont General	\$	159,016	159,016	
Altamont Library		19,246	19,246	
Altamont Recreation		4,941	4,941	
Altamont Special Assessments		2,650	2,650	
Altamont Utility Service		27,709	27,709	
Altamont G.O. Fire		21,569	21,569	
Altamont Annex General		97	97	
Altamont Annex Library		12	12	
Altamont Annex Recreation		3	3	
Altamont Annex Utility Service		17	17	
Bartlett General		22,162	22,162	
Bartlett Bond and Interest		1,560	1,560	
Chetopa General		85,469	85,469	
Chetopa Library		11,425	11,425	
Chetopa Industrial Development		5,154	5,154	
Chetopa Employee Benefits		71,673	71,673	
Chetopa Fire Equipment		621	621	
Chetopa Special Liability		49,763	49,763	
Edna General		107,185	107,185	
Edna Bond and Interest		9,022	9,022	
Edna Employee Benefits		1,312	1,312	
Edna Library		5,436	5,436	
Labette General		1,381	1,381	
Mound Valley General		64,328	64,328	
Mound Valley Employee Benefits		14	14	
Mound Valley Special Assessments		716	716	
Oswego General		307,461	307,461	
Oswego Airport		7,606	7,606	
Oswego Employee Benefits		153,753	153,753	
Oswego Industrial Promotion		2	2	
Oswego Special Assessments		6,329	6,329	
Parsons General		2,453,489	2,453,489	
Parsons Employee Benefits		1,656	1,656	
Parsons Library Employee Benefits		62,824	62,824	
Parsons Industrial Promotion		58,431	58,431	
Parsons Library		311,507	311,507	
Parsons Special Assessments		6,109	6,109	
Parsons Tort Liability		82	82	
Parsons Utility Service		589	589	
Subtotal Cities		<u>4,042,319</u>	<u>4,042,319</u>	

Labette County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Townships:				
Canada General	\$	18,388	18,388	
Elm Grove General		4,071	4,071	
Fairview General		14,308	14,308	
Hackberry General		20,616	20,616	
Howard General		6,402	6,402	
Labette General	1	10,640	9,995	646
Liberty General		22,315	22,315	
Montana General		9,258	9,258	
Mound Valley General		14,545	14,545	
Mount Pleasant General		18,169	18,169	
Neosho General		22,391	22,391	
North General		16,281	16,281	
Osage General		41,919	41,919	
Oswego General		8,011	8,011	
Richland General	2,659	3,741	4,653	1,747
Walton General	2,718			2,718
Subtotal Townships	<u>5,378</u>	<u>231,055</u>	<u>231,322</u>	<u>5,111</u>
Schools:				
USD #247 General		2,286	2,286	
USD #247 Capital Outlay		457	457	
USD #247 Supplemental General		3,024	3,024	
USD #447 General		328	328	
USD #447 Supplemental General		623	623	
USD #447 Bond and Interest		177	177	
USD #447 Recreation		60	60	
USD #503 General		886,745	886,745	
USD #503 Supplemental General		1,601,128	1,601,128	
USD #503 Recreation		236,539	236,539	
USD #503 Recreation Emp Benefit		59,096	59,096	
USD #503 Capital Outlay		442	442	
USD #503 Bond and Interest		1,029,610	1,029,610	
USD #504 General		201,628	201,628	
USD #504 Bond and Interest		83,114	83,114	
USD #504 Capital Outlay		424	424	
USD #504 Recreation		27,504	27,504	
USD #504 Supplemental General		474,519	474,519	
USD #505 General		121,796	121,796	
USD #505 Capital Outlay		316	316	
USD #505 Supplemental General		281,433	281,433	
USD #506 Bond and Interest		112,138	112,138	
USD #506 General		884,073	884,073	
USD #506 Capital Outlay		230,616	230,616	
USD #506 Supplemental General		1,531,653	1,531,653	
USD #506 Bond and Interest		271,029	271,029	
LCC General		4,999,832	4,999,832	
LCC Adult Education		57,157	57,157	
Subtotal Schools		<u>13,097,747</u>	<u>13,097,747</u>	

Labette County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Edna/Elm Grove	\$	14,568	14,568	
Mound Valley		20,350	20,350	
Oak Hill		16,235	16,235	
Oswego		58,473	58,473	
Pleasant Valley		7,390	7,390	
Subtotal Cemeteries		<u>117,016</u>	<u>117,016</u>	
Rural Fire Districts:				
Labette/Liberty	985			985
Labette No. 9		24,701	24,701	
Subtotal Rural Fire Districts	<u>985</u>	<u>24,701</u>	<u>24,701</u>	<u>985</u>
Watershed Districts:				
Labette/Hackberry No. 96		112,479	112,479	
Neosho Drainage District		13,010	13,010	
Subtotal Watershed Districts		<u>125,489</u>	<u>125,489</u>	
Regional Library:				
SEK Library General		97,224	97,224	
SEK Library Employee Benefits		7,229	7,229	
Subtotal Regional Library		<u>104,453</u>	<u>104,453</u>	
Total Subdivisions	<u>6,363</u>	<u>17,742,780</u>	<u>17,743,047</u>	<u>6,096</u>
State Funds:				
State Educational Building	3,840	142,751	142,773	3,818
State Institutional Building	1,920	71,376	71,387	1,909
Total State Funds	<u>5,760</u>	<u>214,127</u>	<u>214,160</u>	<u>5,727</u>
Other Agency Funds:				
Motor Vehicle Licenses		1,196,915	1,196,915	
Game Licenses	256	10,662	10,486	432
Cereal Malt Beverage Licenses	150	125	125	150
Cash Bond Deposits	13,300	10,000		23,300
Sales Tax	84,705	1,255,275	1,253,954	86,026
State Election Fees		70	70	
Wildcat Extension District #14		167,500	167,500	
Homestead Holding		31,031	31,031	
Total Other Agency Funds	<u>98,411</u>	<u>2,671,578</u>	<u>2,660,081</u>	<u>109,908</u>
Distributable Funds:				
Current Tax	12,559,789	22,698,939	22,486,365	12,772,363
Delinquent Tax	451,993	702,802	881,496	273,299
Motor Vehicle Tax	98,134	3,068,748	3,053,930	112,952
Recreational Vehicle Tax	420	28,193	27,400	1,213
Mineral Production Tax	3,345	14,962	14,395	3,912
In Lieu of Tax	31,951	122,883	68,357	86,477
Oil & Gas Valuation Depletion	110,124	32,508	142,632	
Commercial Motor Vehicle Fees		68,984	68,984	
Total Distributable Funds	<u>13,255,756</u>	<u>26,738,019</u>	<u>26,743,559</u>	<u>13,250,216</u>
Total Agency Funds	<u>13,366,290</u>	<u>47,366,504</u>	<u>47,360,847</u>	<u>13,371,947</u>

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County of Labette, Kansas
 Reconciliation of 2013 Tax Roll
For the Year Ended December 31, 2014

Schedule 4

County Clerk's Abstract of Taxes Levied		\$	23,275,722
Add: Added and Escaped Taxes			375,781
Deduct: Taxes Abated and Refunded			<u>(481,388)</u>
Tax Roll as Adjusted			<u><u>23,170,115</u></u>
<u>County Treasurer's Accounting:</u>			
Current Tax Collections (net of refunds)	\$		22,314,936
Uncollected:			
Personal Property		27,799	
Real Estate and Special Assessments		<u>828,082</u>	
Total Uncollected			855,881
Tax Roll (Over) Under Accounted For			<u>(702)</u>
Net Tax Roll			<u><u>23,170,115</u></u>

County of Labette, Kansas
County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 1 of 6)

Balance - January 1, 2014	\$	0
<u>Receipts:</u>		
Fish and Game Licenses	10,033	
Fish and Game Fees	629	
Liquor/ CMB Licenses	125	
Miscellaneous Reimbursements	2,028	
Total Receipts	<u> </u>	12,815
<u>Disbursements:</u>		
Paid to County Treasurer		<u>12,815</u>
Balance - December 31, 2014		<u><u>0</u></u>

County of Labette, Kansas
Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 2 of 6)

Balance - January 1, 2014	\$	0
<u>Receipts:</u>		
Mortgage Registration and Heritage Trust Fees	123,778	
Recording Fees	30,672	
Technology Fees	19,268	
Copy Fees	2,499	
Total Receipts	<u> </u>	176,217
<u>Disbursements:</u>		
Paid to County Treasurer		<u>176,217</u>
Balance - December 31, 2014		<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, 2014

Schedule 5
 (Page 3 of 6)

Balance - January 1, 2014	\$	10,401
<u>Receipts:</u>		
ASAP Assessments		
Bonds and Bond Forfeitures	8,843	
County Clerk Fees	1,765	
County Reimbursement	1,342	
Drivers License Reinstatement Fees	1,370	
Fines	36,791	
Indigent Defense Fees	88	
Attorney Fees State		
Interest	9	
Judicial Branch Surcharge	16,404	
Judgments, Sale Proceeds, and Other	47,418	
Law Library Fees	3,656	
LETC Fees	4,240	
Marriage License Fees	5,900	
PATF Fees	565	
State Clerk Fees	31,171	
Total Receipts	31,171	159,562
<u>Disbursements:</u>		
Paid to State Treasurer	96,861	
Paid to County Treasurer	3,852	
Paid to Others	11,741	
Total Disbursements	11,741	112,454
Balance - December 31, 2014		57,509
<u>Composition of Cash:</u>		
Demand Deposit, Commercial Bank, Oswego, Kansas	\$	57,509

County of Labette, Kansas
 Clerk of District Court - Parsons Branch
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
 (Page 4 of 6)

Balance - January 1, 2014	\$	72,100
<u>Receipts:</u>		
ASAP Assessments		
Bonds	23,204	
County Clerk Fees	4,450	
County Reimbursement	5,569	
Drivers License Reinstatement Fees	989	
Fines	43,719	
Indigent Defense Fees	4,087	
Attorney Fee State	26,278	
Interest	29	
Judicial Branch Surcharge	25,530	
Judgments, Sale Proceeds, and Other	71,840	
Law Library Fees	7,224	
LETC Fees	5,628	
PATF Fees	776	
State Clerk Fees	69,844	
Total Receipts	69,844	289,167
<u>Disbursements:</u>		
Paid to State Treasurer	164,482	
Paid to County Treasurer	13,422	
Paid to Others	144,877	
Total Disbursements	144,877	322,781
Balance - December 31, 2014		38,486
<u>Composition of Cash:</u>		
Demand Deposit, Commercial Bank, Parsons, Kansas	\$	38,486

County of Labette, Kansas
 Sheriff
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
 (Page 5 of 6)

Sheriff Fee Account

Balance - January 1, 2014 \$ 101

Receipts:

VIN Fees	17,420	
Delinquent Tax Sale	67,938	
Bonds	52,754	
Fees - Sheriff, Conceal Carry, Sex Offender, Civil Process	20,715	
DMV Search Fees	180	
Misc	931	
City Patrol Contracts	40,397	
Ammo Plant Patrol	17,702	
Big Hill Patrol	7,901	
USD 506 School Resource Grant	26,137	
Sheriff Reimbursements	4,141	
Sheriff Sale/Tax Foreclosure Sale	41,622	
Jail Reimbursements	3,684	
KS Parole Violators	3,010	
DARE Donation	200	
Big Hill Lake In Lieu Of Tax	6,565	
Total Receipts	311,297	311,297

Disbursements:

Paid to County Treasurer	147,095	
Paid to Delinquent Tax Accts.	67,938	
Paid to Kansas Highway Patrol	1,742	
Paid to State Department of Revenue	90	
Paid to District Court	94,376	
Paid to Others	56	
Total Disbursements	311,297	311,297

Balance - December 31, 2014 101

Composition of Cash:

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

Work Release Account

Balance - January 1, 2014 \$ 0

Receipts:

Received from Inmates	312	
	312	

Disbursements:

Paid to County Treasurer	312	
	312	

Balance - December 31, 2014 624

County of Labette, Kansas
 Sheriff
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
 (Page 6 of 6)

Inmate Account

Balance - January 1, 2014	\$	1,618
<u>Receipts:</u>		
From Inmates		25,993
<u>Disbursements:</u>		
Paid to Commissary		22,369
Refunds to Inmates		4,217
Total Disbursements		26,586
Balance - December 31, 2014		1,025
<u>Composition of Cash:</u>		
Demand Deposit, Labette Bank, Oswego, Kansas	\$	1,025

Commissary Account

Balance - January 1, 2014	\$	12,837
<u>Receipts:</u>		
From Inmate Account		22,369
Vendor Commissions		1,400
Telephone Commissions		4,624
Other		0
Total Receipts		28,393
<u>Disbursements:</u>		
Supplies and Inmate Expenses		23,561
Equipment/Cable/Misc		13,084
Total Disbursements		36,645
Balance - December 31, 2014		4,585
<u>Composition of Cash:</u>		
Demand Deposit, Labette Bank, Oswego, Kansas	\$	4,585