

COUNTY OF LABETTE, KANSAS

Financial Statements  
and  
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2017

County of Labette, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2017

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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, 2017, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 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, 2017, 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, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

*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 2016 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 2017 basic financial statement upon which we rendered an unmodified opinion dated April 10, 2018. The 2016 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 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Restricted Use*

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

Respectfully Submitted,

*Rodney M. Burns, CPA, LLC*

April 10, 2018

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

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 3,390,079	6,425,695	5,893,056	3,922,718	257,941	4,180,659
Special Purpose:						
Abandoned Cemetery Maintenance	49,808	65,918	76,705	39,021	742	39,763
Economic Development Loan	4,854	5	1,567	3,292	111	3,403
Health	337,971	490,199	416,593	411,577	6,073	417,650
Health Care Services		655,908	655,908			
Mental Health		142,787	142,787			
Intellectual Disabilities		121,498	121,498			
Noxious Weed	100,059	113,413	115,279	98,193	1,095	99,288
Road and Bridge	522,334	4,171,965	3,915,909	778,390	32,765	811,155
Special Alcohol Program	18,303	2,053	500	19,856		19,856
Special Bridge	523,119	266,071	420,023	369,167	202	369,369
Special Bridge Reserve		485,112		485,112		485,112
Special Liability	11,947	19,606	23,072	8,481		8,481
Special Park and Recreation	2,506	124		2,630		2,630
Tourism and Convention Promotion	1,797			1,797		1,797
Special Noxious Weed	100,000			100,000		100,000
Special Highway	514,904	250,000	10,399	754,505		754,505
Special Machinery	645,053	250,000	77,500	817,553		817,553
Emergency Telephone Service	60,345	123,825	151,419	32,751		32,751
Transfer Station Royalty	10,189	2,960		13,149		13,149
Business:						
Sewer District No. 1	618	30,183	29,814	987		987
Sewer District No. 1 Maintenance	966	16,441	11,622	5,785	375	6,160
Sewer District No. 1 Special Assessment	50,505	32,484	33,478	49,511		49,511
Trusts:						
Special Auto	14,290	154,781	148,554	20,517	1,629	22,146
Prosecuting Attorney Training	1,839	3,147	1,399	3,587		3,587
Special Law Enforcement Trust	7,097	124,321	118,052	13,366	295	13,661
Register of Deeds Technology	15,622	17,472	7,463	25,631		25,631
Blue Lives Matter		1,051	150	901		901
County Clerk Technology	9,124	4,368		13,492		13,492
County Treasurer Technology	6,777	4,368	399	10,746		10,746
Prosecuting Attorney Trust	4,612	1,354	3,404	2,562	3,404	5,966
Prosecuting Attorney Check Fees	421	20		441		441
Drug Enforcement Grant	1,380	300	565	1,115		1,115
Bioterrorism Grant	60,419	5,740	19,434	46,725		46,725
CDBG Mortgage Assistance	4,382			4,382		4,382
CDBG Micro Loan	64,192	64		64,256		64,256
JJA - Reinvestment Grant		27,045		27,045		27,045
JJA - JAIBG	60			60		60
Labette/Cherokee Youth Services	3,457	280,209	259,315	24,351	1,266	25,617
Labette/Cherokee Youth Program	19,691	564	666	19,589		19,589

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, 2017

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
JJA Diversion		1,754	1,470	284		284
Employee Benefit Trust	3,386,081	1,278,250	884,856	3,779,475		3,779,475
Osage Township Fire Grant	871			871		871
Great Plains Industrial Park Road Grant	9,163	185		9,348		9,348
Diversion Fees	14,254	72,500	61,741	25,013	117	25,130
Total Primary Government (1)	<u>9,969,089</u>	<u>15,643,740</u>	<u>13,604,597</u>	<u>12,008,232</u>	<u>306,015</u>	<u>12,314,247</u>

Composition of Cash:						
Cash and Cash Items on Hand						10,466
Certificates of Deposit						8,250,000
Demand Deposits						18,204,395
Due from State of Kansas						17,034
Less: Agency Funds						( 14,167,648)
Total Primary Government (1)						<u>12,314,247</u>

(1) Excluding Agency Funds



County of Labette, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2017

**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, 2017:

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.

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

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

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

**C.**      **Basis of Accounting**

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

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

County of Labette, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2017

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 2017 the County had no such amendments.

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

Special Bridge Reserve Fund  
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, 2017

**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, 2017

**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, 2017 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, 2017, the carrying amount of the County's deposits was \$26,454,395 and the bank balance was \$26,859,835. Of the bank balance, \$1,527,328 was covered by federal depository insurance and \$25,332,507 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, 2017 was \$129,282,683. The County had no outstanding bonded debt as of December 31, 2017. The resulting legal debt margin was \$3,878,480.

County of Labette, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2017

*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, 2017 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, 2017, 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	44,721		14,320	30,401	1,647
Fair Bleachers (1)	1.00%	04/07/14	60,000	01/01/25	54,000		6,000	48,000	540
Refurbished Motor Grader	2.25%	11/03/14	157,741	01/31/19	95,130		30,994	64,136	2,176
Tractor Mower	1.95%	06/08/15	185,000	06/15/18	92,483		45,795	46,688	1,803
Fair Concession Stand (1)	1.00%	01/11/16	60,000	01/31/25	54,000		6,000	48,000	540
Motor Graders	1.74%	01/19/16	857,716	04/01/22	791,930		138,359	653,571	13,362
Dodge Ram Pickups	1.85%	05/02/16	52,391	03/01/18	52,391		26,035	26,356	807
<u>KPWCRF Loan:</u>									
Sewer District No. 1 East	2.51%	03/26/07	477,482	09/01/28	332,618		25,287	307,331	8,191
Total Contractual Indebtedness					1,517,273	0	292,790	1,224,483	29,066

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

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

<u>Principal</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023-2027</u>	<u>2028</u>	<u>Total</u>
Capital Lease Obligations \$	272,460	203,237	157,827	160,429	87,199	36,000		917,152
KPWCRF Loan	25,926	26,581	27,252	27,940	28,646	154,455	16,531	307,331
Total Principal	298,386	229,818	185,079	188,369	115,845	190,455	16,531	1,224,483
<u>Interest</u>								
Capital Lease Obligations	15,799	10,461	6,614	3,892	1,141	720		38,627
KPWCRF Loan	7,552	6,898	6,226	5,538	4,832	12,935	208	44,189
Total Interest	23,351	17,359	12,840	9,430	5,973	13,655	208	82,816
Total Principal and Interest	321,737	247,177	197,919	197,799	121,818	204,110	16,739	1,307,299

County of Labette, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2017

**Note 4    Interfund Transfers**

*Operating Transfers*

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$        16,033
Road and Bridge Fund	Special Bridge Reserve Fund	152,768
Special Bridge Fund	Special Bridge Reserve Fund	332,344
Road and Bridge Fund	Special Highway Fund	250,000
Road and Bridge Fund	Special Machinery Fund	250,000

**Note 5    Other Long-Term Obligations from Operations**

*Compensated Absences.*

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

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

*Defined Benefit Pension Plan*

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

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

County of Labette, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2017

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for KPERS and 21.31% for KP&F (including prior service variable rate) for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$486,551 for KPERS and \$196,275 for KP&F for the year ended December 31, 2017.

*Net Pension Liability.* At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,775,270 and \$1,345,786 for KP&F. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

*Employee Benefit Health Insurance Trust Fund*

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

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

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

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

No record is maintained of outstanding medical claims incurred, but not paid; therefore the amount of unreimbursed medical claims as of December 31, 2017 is not available.

County of Labette, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2017

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

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

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

Mental Health Fund	\$	1,292
Intellectual Disabilities Fund		1,176

**Note 7 Federally Assisted Programs – Compliance Audits**

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

**Note 8 Pending Litigation**

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



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

Schedule 1

	<u>Certified Budget</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 7,364,935		7,364,935	5,893,056	1,471,879
Special Purpose:					
Abandoned Cemetery Maintenance	87,719		87,719	76,705	11,014
Economic Development Loan	2,000		2,000	1,567	433
Health	479,384	90,703	570,087	416,593	153,494
Health Care Services	750,000		750,000	655,908	94,092
Mental Health	141,495		141,495	142,787	( 1,292)
Intellectual Disabilities	120,322		120,322	121,498	( 1,176)
Noxious Weed	170,875		170,875	115,279	55,596
Road and Bridge	4,344,368		4,344,368	3,915,909	428,459
Special Alcohol Program	10,000		10,000	500	9,500
Special Bridge	630,400		630,400	420,023	210,377
Special Liability	27,200		27,200	23,072	4,128
Special Park and Recreation	2,500		2,500		2,500
Tourism and Convention Promotion	1,797		1,797		1,797
Special Noxious Weed	110,000		110,000		110,000
Emergency Telephone Service	151,419		151,419	151,419	
Totals	<u>14,394,414</u>	<u>90,703</u>	<u>14,485,117</u>	<u>11,934,316</u>	<u>2,550,801</u>

General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

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

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,939,915	3,962,804	4,043,794	( 80,990)
Motor Vehicle Tax	558,174	605,940	581,974	23,966
Recreational Vehicle Tax	6,015	6,979	5,749	1,230
Delinquent Tax	88,216	87,500		87,500
16/20 M Truck Tax	30,288	31,663	37,910	( 6,247)
Countywide Sales Tax	1,256,226	1,242,505	900,000	342,505
Commercial Vehicle Fees			14,614	( 14,614)
In Lieu of Tax	19,458	22,042		22,042
Mineral Production Tax	965	1,232		1,232
Watercraft Tax			2,845	( 2,845)
Interest on Tax	78,380	114,986		114,986
Total Taxes	<u>5,977,637</u>	<u>6,075,651</u>	<u>5,586,886</u>	<u>488,765</u>
Intergovernmental				
Local Alcoholic Liquor Tax	556	124		124
Licenses, Fees, and Permits				
Mortgage Registration	75,312	60,660	20,000	40,660
Officer Fees	110,341	132,173	60,000	72,173
Planning and Zoning Fees	725	700		700
Prisoner Board	64,418	68,750		68,750
Total Licenses, Fees, and Permits	<u>250,796</u>	<u>262,283</u>	<u>80,000</u>	<u>182,283</u>
Use of Money and Property				
Interest on Investments	24,354	48,506		48,506
Rent	8,550	3,600		3,600
Total Use of Money and Property	<u>32,904</u>	<u>52,106</u>		<u>52,106</u>
Transfers				
Operating Transfers In	23,193	16,033		16,033
Miscellaneous				
Sale of Surplus Property	14,596			
Other	64,709	19,498	10,000	9,498
Total Miscellaneous	<u>79,305</u>	<u>19,498</u>	<u>10,000</u>	<u>9,498</u>
Other Sources				
Gain on Refunding of Bonds	5,000			
Total Cash Receipts	<u>6,369,391</u>	<u>6,425,695</u>	<u>5,676,886</u>	<u>748,809</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	125,149	127,244	133,103	5,859
Contractual Services	14,107	10,240	25,385	15,145
Commodities	146	216	950	734
Capital Outlay			500	500
Reimbursed Expense	( 30)			
Total County Commission	<u>139,372</u>	<u>137,700</u>	<u>159,938</u>	<u>22,238</u>
County Clerk				
Personal Services	185,661	186,448	192,824	6,376
Contractual Services	4,225	5,531	10,310	4,779
Commodities	4,092	4,375	6,500	2,125
Capital Outlay	1,378	4,112	2,500	( 1,612)
Reimbursed Expense	( 49)	( 60)		60
Total County Clerk	<u>195,307</u>	<u>200,406</u>	<u>212,134</u>	<u>11,728</u>

General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Treasurer				
Personal Services	\$ 167,759	164,180	173,633	9,453
Contractual Services	3,406	3,706	5,545	1,839
Commodities	821	603	2,200	1,597
Capital Outlay		20	1,300	1,280
Reimbursed Expense		( 10)		10
Total County Treasurer	<u>171,986</u>	<u>168,499</u>	<u>182,678</u>	<u>14,179</u>
County Attorney				
Personal Services	323,441	345,022	348,872	3,850
Contractual Services	25,265	22,034	26,025	3,991
Commodities	2,234	4,280	1,900	( 2,380)
Capital Outlay	917		1,200	1,200
Reimbursed Expense	( 131)	( 23)		23
Total County Attorney	<u>351,726</u>	<u>371,313</u>	<u>377,997</u>	<u>6,684</u>
Special Trial Contingency				
Contractual Services	<u>5,181</u>	<u>15,055</u>	<u>500,000</u>	<u>484,945</u>
Register of Deeds				
Personal Services	88,422	86,589	97,136	10,547
Contractual Services	2,551	3,857	4,475	618
Commodities	2,643	2,101	4,650	2,549
Capital Outlay	185	119		( 119)
Reimbursed Expense		( 130)		130
Total Register of Deeds	<u>93,801</u>	<u>92,536</u>	<u>106,261</u>	<u>13,725</u>
Unified Court				
Contractual Services	199,274	200,121	215,250	15,129
Commodities	15,079	17,475	16,000	( 1,475)
Capital Outlay	20,851	24,807	25,000	193
Reimbursed Expense	( 12,238)	( 9,970)		9,970
Total Unified Court	<u>222,966</u>	<u>232,433</u>	<u>256,250</u>	<u>23,817</u>
Judicial Annex				
Contractual Services	<u>24,043</u>	<u>24,252</u>	<u>24,068</u>	<u>( 184)</u>
Courthouse General				
Personal Services	134,850	131,223	150,012	18,789
Contractual Services	555,842	679,992	871,700	191,708
Commodities	46,144	46,620	77,900	31,280
Capital Outlay	23,654	25,033	101,500	76,467
Reimbursed Expense	( 10,750)	( 16,718)		16,718
Total Courthouse General	<u>749,740</u>	<u>866,150</u>	<u>1,201,112</u>	<u>334,962</u>
Local Elected Officials				
Contractual Services	6,140	5,750	13,400	7,650
Commodities	<u>276</u>	<u>120</u>	<u>1,200</u>	<u>1,080</u>
Total Local Elected Officials	<u>6,416</u>	<u>5,870</u>	<u>14,600</u>	<u>8,730</u>
Appraiser				
Personal Services	363,656	373,367	420,629	47,262
Contractual Services	57,049	89,867	68,350	( 21,517)
Commodities	18,418	14,643	31,000	16,357
Capital Outlay	10,098	5,548	21,000	15,452
Reimbursed Expense	( 1,385)	( 4,848)		4,848
Total Appraiser	<u>447,836</u>	<u>478,577</u>	<u>540,979</u>	<u>62,402</u>
Election Expense				
Personal Services	66,240	58,992	62,566	3,574
Contractual Services	79,370	37,324	95,850	58,526
Commodities	6,236	3,849	8,650	4,801
Capital Outlay		65,274	4,000	( 61,274)
Reimbursed Expense	( 11,354)			
Total Election Expense	<u>140,492</u>	<u>165,439</u>	<u>171,066</u>	<u>5,627</u>

General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

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

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Employee Benefits				
Contractual Services	\$ 95,157	78,060	282,000	203,940
Drug Testing				
Contractual Services	3,693	4,107	4,000	( 107)
Indigent Unclaimed Burial				
Contractual Services			3,300	3,300
Total General Government	2,647,716	2,840,397	4,036,383	1,195,986
Public Safety				
Sheriff				
Personal Services	1,080,597	1,059,753	1,071,291	11,538
Contractual Services	78,220	74,593	65,320	( 9,273)
Commodities	87,974	96,055	140,000	43,945
Capital Outlay	69,689	66,071	7,000	( 59,071)
Reimbursed Expense	( 51,488)	( 35,413)	( 40,000)	( 4,587)
Total Sheriff	1,264,992	1,261,059	1,243,611	( 17,448)
Jail				
Personal Services	683,042	628,763	675,989	47,226
Contractual Services	99,816	84,727	101,298	16,571
Commodities	148,946	161,676	123,000	( 38,676)
Capital Outlay	30,904	2,017	5,000	2,983
Reimbursed Expense	( 5,987)	( 4,272)		4,272
Total Jail	956,721	872,911	905,287	32,376
Juvenile Detention				
Contractual Services	119,090	120,109	126,000	5,891
Inmate Housing				
Personal Services	51,353	54,287	127,792	73,505
Contractual Services	119			
Commodities	998		40,000	40,000
Capital Outlay	122,919	79,842	50,000	( 29,842)
Reimbursed Expense	( 175,389)	( 134,129)	( 217,792)	( 83,663)
Total Inmate Housing				
Emergency Preparedness				
Personal Services	9,007	22,799	25,776	2,977
Contractual Services	42,037	34,989	37,230	2,241
Commodities	1,929	1,587	4,500	2,913
Capital Outlay	10,230	1,627	4,100	2,473
Reimbursed Expense	( 16,912)	( 17,298)		17,298
Total Emergency Preparedness	46,291	43,704	71,606	27,902
Dispatch				
Personal Services	520,523	506,999	539,023	32,024
Contractual Services	10,125	4,986	11,850	6,864
Commodities	3,552	5,143	4,150	( 993)
Capital Outlay	1,248	851	4,600	3,749
Reimbursed Expense	( 118)	( 39)		39
Total Dispatch	535,330	517,940	559,623	41,683
Total Public Safety	2,922,424	2,815,723	2,906,127	90,404
Health				
Coroner				
Personal Services			2,000	2,000
Contractual Services	58,818	66,969	51,500	( 15,469)
Commodities			1,000	1,000
Total Coroner	58,818	66,969	54,500	( 12,469)

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

For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Agriculture				
Agricultural Appropriations				
Conservation District	\$ 20,600	21,000	21,000	
Fair	47,000	47,000	47,000	
Total Agricultural Appropriations	67,600	68,000	68,000	
Culture and Recreation				
Culture and Recreation Appropriations				
Historical Society	15,000	15,000	15,000	
Economic Development				
Economic Development Department				
Contractual Services	12,541	12,326	90,150	77,824
Commodities	441	199		( 199)
Total Economic Development Department	12,982	12,525	90,150	77,625
Sanitation				
Landfill				
Contractual Services	3,307	4,532	4,000	( 532)
Reimbursed Expense		( 65)		65
Total Landfill	3,307	4,467	4,000	( 467)
Social Services for Aged and Poor				
Social Service for Aged Appropriation	63,775	63,775	63,775	
Reconstruction and Remodeling				
General Government	8,575	6,200	127,000	120,800
Total Expenditures and Transfers	5,800,197	5,893,056	7,364,935	1,471,879
Receipts Over (Under)				
Expenditures and Transfers	569,194	532,639		
Unencumbered Cash, Beginning	2,820,885	3,390,079		
Unencumbered Cash, Ending	3,390,079	3,922,718		

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

For the Year Ended December 31, 2017

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

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 47,353	56,566	57,715	( 1,149)
Motor Vehicle Tax	8,065	7,319	7,002	317
Recreational Vehicle Tax	87	84	69	15
Delinquent Tax	1,292	1,178		1,178
16/20 M Truck Tax	500	456	456	
Commercial Vehicle Fees			176	( 176)
In Lieu of Tax	234	315		315
Watercraft Tax			34	( 34)
Total Cash Receipts	<u>57,531</u>	<u>65,918</u>	<u>65,452</u>	<u>466</u>
Expenditures and Transfers				
General Government				
Abandoned Cemetery Maintenance				
Personal Services	50,748	49,171	49,718	547
Contractual Services	591	635	3,050	2,415
Commodities	5,140	5,714	9,951	4,237
Capital Outlay		24,185	25,000	815
Reimbursed Expense	( 3,000)	( 3,000)		3,000
Total Expenditures and Transfers	<u>53,479</u>	<u>76,705</u>	<u>87,719</u>	<u>11,014</u>
Receipts Over (Under)				
Expenditures and Transfers	4,052	( 10,787)		
Unencumbered Cash, Beginning	<u>45,756</u>	<u>49,808</u>		
Unencumbered Cash, Ending	<u>49,808</u>	<u>39,021</u>		

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

For the Year Ended December 31, 2017

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

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Use of Money and Property				
Interest on Investments	\$ 6	5		5
Total Cash Receipts	<u>6</u>	<u>5</u>	<u></u>	<u>5</u>
Expenditures and Transfers				
Economic Development				
Economic Development Department				
Contractual Services	<u>1,608</u>	<u>1,567</u>	<u>2,000</u>	<u>433</u>
Total Expenditures and Transfers	<u>1,608</u>	<u>1,567</u>	<u>2,000</u>	<u>433</u>
Receipts Over (Under)				
Expenditures and Transfers	( 1,602)	( 1,562)		
Unencumbered Cash, Beginning	<u>6,456</u>	<u>4,854</u>		
Unencumbered Cash, Ending	<u>4,854</u>	<u>3,292</u>		

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

For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)	
Cash Receipts					
Taxes					
Ad Valorem Tax	\$ 292,144	294,756	300,373	( 5,617)	
Motor Vehicle Tax	53,151	45,251	43,148	2,103	
Recreational Vehicle Tax	573	520	426	94	
Delinquent Tax	8,128	7,247		7,247	
16/20 M Truck Tax	3,147	3,008	2,811	197	
Commercial Vehicle Fees			1,084	( 1,084)	
In Lieu of Tax	1,443	1,640		1,640	
Watercraft Tax			211	( 211)	
Total Taxes	<u>358,586</u>	<u>352,422</u>	<u>348,053</u>	<u>4,369</u>	
Intergovernmental					
Federal Financial Assistance	38,085	44,045		44,045	
State Grant	43,726	46,658		46,658	
Total Intergovernmental	<u>81,811</u>	<u>90,703</u>		<u>90,703</u>	
Licenses, Fees, and Permits					
Service Fees	49,049	47,074		47,074	
Total Cash Receipts	<u>489,446</u>	<u>490,199</u>	<u>348,053</u>	<u>142,146</u>	
Expenditures and Transfers					
Health					
Health Department					
Personal Services	366,434	357,437	374,184	16,747	
Contractual Services	51,269	52,321	61,000	8,679	
Commodities	56,507	39,472	32,700	( 6,772)	
Capital Outlay	9,191	4,741	11,500	6,759	
Reimbursed Expense	( 32,220)	( 37,378)		37,378	
Total Health Department	<u>451,181</u>	<u>416,593</u>	<u>479,384</u>	<u>62,791</u>	
Budget Credit			90,703	90,703	
Total Expenditures and Transfers	<u>451,181</u>	<u>416,593</u>	<u>570,087</u>	<u>153,494</u>	
Receipts Over (Under)					
Expenditures and Transfers	38,265	73,606			
Unencumbered Cash, Beginning	<u>299,706</u>	<u>337,971</u>			
Unencumbered Cash, Ending	<u>337,971</u>	<u>411,577</u>			



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

For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 659,662	655,908	750,000	( 94,092)
Total Cash Receipts	<u>659,662</u>	<u>655,908</u>	<u>750,000</u>	<u>( 94,092)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	<u>659,662</u>	<u>655,908</u>	<u>750,000</u>	<u>94,092</u>
Total Expenditures and Transfers	<u>659,662</u>	<u>655,908</u>	<u>750,000</u>	<u>94,092</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, 2017

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

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 119,174	119,648	122,039	( 2,391)
Motor Vehicle Tax	18,752	18,378	17,607	771
Recreational Vehicle Tax	202	211	174	37
Delinquent Tax	3,081	2,824		2,824
16/20 M Truck Tax	1,165	1,060	1,147	( 87)
Commercial Vehicle Fees			442	( 442)
In Lieu of Tax	589	666		666
Watercraft Tax			86	( 86)
Total Cash Receipts	<u>142,963</u>	<u>142,787</u>	<u>141,495</u>	<u>1,292</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Health	<u>142,963</u>	<u>142,787</u>	<u>141,495</u>	( <u>1,292</u> )
Total Expenditures and Transfers	<u>142,963</u>	<u>142,787</u>	<u>141,495</u>	( <u>1,292</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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 101,402	101,818	103,780	( 1,962)
Motor Vehicle Tax	15,923	15,638	14,970	668
Recreational Vehicle Tax	172	180	148	32
Delinquent Tax	2,606	2,395		2,395
16/20 M Truck Tax	944	901	975	( 74)
Commercial Vehicle Fees			376	( 376)
In Lieu of Tax	501	566		566
Watercraft Tax			73	( 73)
Total Cash Receipts	<u>121,548</u>	<u>121,498</u>	<u>120,322</u>	<u>1,176</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Health	<u>121,548</u>	<u>121,498</u>	<u>120,322</u>	( <u>1,176</u> )
Total Expenditures and Transfers	<u>121,548</u>	<u>121,498</u>	<u>120,322</u>	( <u>1,176</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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 94,829	94,933	96,784	( 1,851)
Motor Vehicle Tax	14,800	14,619	14,015	604
Recreational Vehicle Tax	159	168	138	30
Delinquent Tax	2,700	2,332		2,332
16/20 M Truck Tax	1,028	833	913	( 80)
Commercial Vehicle Fees			352	( 352)
In Lieu of Tax	468	528		528
Watercraft Tax			68	( 68)
Total Cash Receipts	<u>113,984</u>	<u>113,413</u>	<u>112,270</u>	<u>1,143</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	50,462	51,807	53,818	2,011
Contractual Services	9,286	8,828	23,407	14,579
Commodities	60,260	54,516	78,300	23,784
Capital Outlay	2,471	128	15,350	15,222
Reimbursed Expense	( 14)			
Total Expenditures and Transfers	<u>122,465</u>	<u>115,279</u>	<u>170,875</u>	<u>55,596</u>
Receipts Over (Under)				
Expenditures and Transfers	( 8,481)	( 1,866)		
Unencumbered Cash, Beginning	<u>108,540</u>	<u>100,059</u>		
Unencumbered Cash, Ending	<u>100,059</u>	<u>98,193</u>		

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

For the Year Ended December 31, 2017

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

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,802,163	2,829,524	2,885,849	( 56,325)
Motor Vehicle Tax	420,284	431,571	413,912	17,659
Recreational Vehicle Tax	4,528	4,968	4,088	880
Delinquent Tax	67,910	64,849		64,849
16/20 M Truck Tax	25,022	23,780	26,962	( 3,182)
Commercial Vehicle Fees			10,394	( 10,394)
In Lieu of Tax	13,839	15,739		15,739
Watercraft Tax			2,023	( 2,023)
Total Taxes	<u>3,333,746</u>	<u>3,370,431</u>	<u>3,343,228</u>	<u>27,203</u>
Intergovernmental				
Special City & County Highway	681,734	688,981	668,000	20,981
Equalization and Adjustment	47,286	51,570		51,570
Total Intergovernmental	<u>729,020</u>	<u>740,551</u>	<u>668,000</u>	<u>72,551</u>
Miscellaneous				
Sale of Surplus Property		41,915		41,915
Other	11,715	19,068		19,068
Total Miscellaneous	<u>11,715</u>	<u>60,983</u>		<u>60,983</u>
Total Cash Receipts	<u>4,074,481</u>	<u>4,171,965</u>	<u>4,011,228</u>	<u>160,737</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,685,641	1,676,557	1,772,174	95,617
Contractual Services	444,989	547,855	421,314	( 126,541)
Commodities	1,705,665	1,453,191	1,743,880	290,689
Capital Outlay	864,809	124,605	407,000	282,395
Operating Transfers Out	598,567	652,768		( 652,768)
Reimbursed Expense	( 1,327,054)	( 539,067)		539,067
Total Expenditures and Transfers	<u>3,972,617</u>	<u>3,915,909</u>	<u>4,344,368</u>	<u>428,459</u>
Receipts Over (Under)				
Expenditures and Transfers	101,864	256,056		
Unencumbered Cash, Beginning	<u>420,470</u>	<u>522,334</u>		
Unencumbered Cash, Ending	<u>522,334</u>	<u>778,390</u>		

Labette County, Kansas  
Special Alcohol Program Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory BasisFor the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 3,257	2,053	2,600	( 547)
Total Cash Receipts	<u>3,257</u>	<u>2,053</u>	<u>2,600</u>	<u>( 547)</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	500	500	10,000	9,500
Total Expenditures and Transfers	<u>500</u>	<u>500</u>	<u>10,000</u>	<u>9,500</u>
Receipts Over (Under)				
Expenditures and Transfers	2,757	1,553		
Unencumbered Cash, Beginning	<u>15,546</u>	<u>18,303</u>		
Unencumbered Cash, Ending	<u>18,303</u>	<u>19,856</u>		

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

For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 119,297	122,846	125,339	( 2,493)
Motor Vehicle Tax	18,727	18,396	17,613	783
Recreational Vehicle Tax	202	212	174	38
Delinquent Tax	3,250	2,849		2,849
16/20 M Truck Tax	1,110	1,060	1,147	( 87)
Commercial Vehicle Fees			442	( 442)
In Lieu of Tax	589	683		683
Watercraft Tax			86	( 86)
Total Taxes	<u>143,175</u>	<u>146,046</u>	<u>144,801</u>	<u>1,245</u>
Transfers				
Operating Transfers In	<u>158,567</u>			
Miscellaneous				
Other		120,025		120,025
Total Cash Receipts	<u>301,742</u>	<u>266,071</u>	<u>144,801</u>	<u>121,270</u>
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services	1,455	24,875	104,000	79,125
Commodities	147,622	81,753	205,100	123,347
Capital Outlay	269,799	60	321,300	321,240
Operating Transfers Out		332,344		( 332,344)
Reimbursed Expense	( 25,787)	( 19,009)		19,009
Total Expenditures and Transfers	<u>393,089</u>	<u>420,023</u>	<u>630,400</u>	<u>210,377</u>
Receipts Over (Under)				
Expenditures and Transfers	( 91,347)	( 153,952)		
Unencumbered Cash, Beginning	<u>614,466</u>	<u>523,119</u>		
Unencumbered Cash, Ending	<u>523,119</u>	<u>369,167</u>		

Labette County, Kansas  
Special Bridge Reserve Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$	485,112
Total Cash Receipts		485,112
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		485,112
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		485,112



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

For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 18,259	15,986	16,269	( 283)
Motor Vehicle Tax	3,570	2,835	2,699	136
Recreational Vehicle Tax	38	32	27	5
Delinquent Tax	531	462		462
16/20 M Truck Tax	211	202	176	26
Commercial Vehicle Fees			68	( 68)
In Lieu of Tax	90	89		89
Watercraft Tax			13	( 13)
Total Cash Receipts	<u>22,699</u>	<u>19,606</u>	<u>19,252</u>	<u>354</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	<u>23,055</u>	<u>23,072</u>	<u>27,200</u>	<u>4,128</u>
Total Expenditures and Transfers	<u>23,055</u>	<u>23,072</u>	<u>27,200</u>	<u>4,128</u>
Receipts Over (Under)				
Expenditures and Transfers	( 356)	( 3,466)		
Unencumbered Cash, Beginning	<u>12,303</u>	<u>11,947</u>		
Unencumbered Cash, Ending	<u>11,947</u>	<u>8,481</u>		

Labette County, Kansas  
Special Park and Recreation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory BasisFor the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 556	124	1,000	( 876)
Total Cash Receipts	<u>556</u>	<u>124</u>	<u>1,000</u>	<u>( 876)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services			2,500	2,500
Total Expenditures and Transfers			<u>2,500</u>	<u>2,500</u>
Receipts Over (Under)				
Expenditures and Transfers	556	124		
Unencumbered Cash, Beginning	<u>1,950</u>	<u>2,506</u>		
Unencumbered Cash, Ending	<u>2,506</u>	<u>2,630</u>		

Labette County, Kansas  
Tourism and Convention Promotion Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory BasisFor the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Economic Development				
Economic Development Appropriations				
Contractual Services			1,797	1,797
Total Expenditures and Transfers			<u>1,797</u>	<u>1,797</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>1,797</u>	<u>1,797</u>		
Unencumbered Cash, Ending	<u>1,797</u>	<u>1,797</u>		

Labette County, Kansas  
Special Noxious Weed Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory BasisFor the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Capital Outlay			110,000	110,000
Total Expenditures and Transfers			<u>110,000</u>	<u>110,000</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>100,000</u>	<u>100,000</u>		
Unencumbered Cash, Ending	<u>100,000</u>	<u>100,000</u>		

Labette County, Kansas  
Special Highway Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 220,000	250,000
Total Cash Receipts	<u>220,000</u>	<u>250,000</u>
Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	6,000	10,399
Total Expenditures and Transfers	<u>6,000</u>	<u>10,399</u>
Receipts Over (Under)		
Expenditures and Transfers	214,000	239,601
Unencumbered Cash, Beginning	300,904	514,904
Unencumbered Cash, Ending	<u>514,904</u>	<u>754,505</u>

Labette County, Kansas  
Special Machinery Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 220,000	250,000
Total Cash Receipts	<u>220,000</u>	<u>250,000</u>
Expenditures and Transfers		
Public Works		
Equipment		
Capital Outlay	95,282	77,500
Total Expenditures and Transfers	<u>95,282</u>	<u>77,500</u>
Receipts Over (Under)		
Expenditures and Transfers	124,718	172,500
Unencumbered Cash, Beginning	<u>520,335</u>	<u>645,053</u>
Unencumbered Cash, Ending	<u><u>645,053</u></u>	<u><u>817,553</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, 2017

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

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 120,071	123,741	140,000	( 16,259)
Use of Money and Property				
Interest on Investments	60	55		55
Miscellaneous				
Other	99	29		29
Total Cash Receipts	<u>120,230</u>	<u>123,825</u>	<u>140,000</u>	<u>( 16,175)</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	77,121	68,902	110,000	41,098
Commodities	25,839	36,684	20,000	( 16,684)
Capital Outlay	588	46,589	21,419	( 25,170)
Reimbursed Expense		( 756)		756
Total Expenditures and Transfers	<u>103,548</u>	<u>151,419</u>	<u>151,419</u>	<u></u>
Receipts Over (Under)				
Expenditures and Transfers	16,682	( 27,594)		
Unencumbered Cash, Beginning	<u>43,663</u>	<u>60,345</u>		
Unencumbered Cash, Ending	<u>60,345</u>	<u>32,751</u>		

Labette County, Kansas  
Transfer Station Royalty Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Royalties	\$ 3,504	2,960
Total Cash Receipts	<u>3,504</u>	<u>2,960</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	3,504	2,960
Unencumbered Cash, Beginning	<u>6,685</u>	<u>10,189</u>
Unencumbered Cash, Ending	<u>10,189</u>	<u>13,149</u>



Labette County, Kansas  
Sewer District No. 1 Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ 29,656	30,183
Total Cash Receipts	<u>29,656</u>	<u>30,183</u>
Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	29,064	29,814
Total Expenditures and Transfers	<u>29,064</u>	<u>29,814</u>
Receipts Over (Under)		
Expenditures and Transfers	592	369
Unencumbered Cash, Beginning	<u>26</u>	<u>618</u>
Unencumbered Cash, Ending	<u>618</u>	<u>987</u>

Labette County, Kansas  
Sewer District No. 1 Maintenance Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ <u>17,783</u>	<u>16,441</u>
Total Cash Receipts	<u>17,783</u>	<u>16,441</u>
Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	<u>12,142</u>	<u>11,622</u>
Total Expenditures and Transfers	<u>12,142</u>	<u>11,622</u>
Receipts Over (Under)		
Expenditures and Transfers	5,641	4,819
Unencumbered Cash, Beginning	( <u>4,675</u> )	<u>966</u>
Unencumbered Cash, Ending	<u><u>966</u></u>	<u><u>5,785</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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Special Assessments	\$ 39,427	32,484
Total Cash Receipts	<u>39,427</u>	<u>32,484</u>
Expenditures and Transfers		
Debt Service		
Rural Development Loan		
Principal and Interest	33,478	33,478
Total Expenditures and Transfers	<u>33,478</u>	<u>33,478</u>
Receipts Over (Under)		
Expenditures and Transfers	5,949	( 994)
Unencumbered Cash, Beginning	<u>44,556</u>	<u>50,505</u>
Unencumbered Cash, Ending	<u><u>50,505</u></u>	<u><u>49,511</u></u>

Labette County, Kansas  
Special Auto Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$ 1,750	1,750
Licenses, Fees, and Permits		
Officer Fees	152,675	153,031
Total Cash Receipts	<u>154,425</u>	<u>154,781</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	125,747	123,143
Contractual Services	1,885	4,616
Commodities	10,907	7,938
Capital Outlay		164
Operating Transfers Out	23,193	16,033
Reimbursed Expense	( 343)	( 3,340)
Total Expenditures and Transfers	<u>161,389</u>	<u>148,554</u>
Receipts Over (Under)		
Expenditures and Transfers	( 6,964)	6,227
Unencumbered Cash, Beginning	<u>21,254</u>	<u>14,290</u>
Unencumbered Cash, Ending	<u><u>14,290</u></u>	<u><u>20,517</u></u>

Labette County, Kansas  
Prosecuting Attorney Training Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,986	3,147
Total Cash Receipts	<u>1,986</u>	<u>3,147</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,796	1,399
Total Expenditures and Transfers	<u>1,796</u>	<u>1,399</u>
Receipts Over (Under)		
Expenditures and Transfers	190	1,748
Unencumbered Cash, Beginning	1,649	1,839
Unencumbered Cash, Ending	<u>1,839</u>	<u>3,587</u>

Labette County, Kansas  
Special Law Enforcement Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 17,180	17,811
Miscellaneous		
Donations		102,095
Other	200	4,415
Total Miscellaneous	<u>200</u>	<u>106,510</u>
Total Cash Receipts	<u>17,380</u>	<u>124,321</u>
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	4,601	
Commodities	10,438	12,822
Capital Outlay	<u>21,312</u>	<u>105,230</u>
Total Expenditures and Transfers	<u>36,351</u>	<u>118,052</u>
Receipts Over (Under)		
Expenditures and Transfers	( 18,971)	6,269
Unencumbered Cash, Beginning	<u>26,068</u>	<u>7,097</u>
Unencumbered Cash, Ending	<u><u>7,097</u></u>	<u><u>13,366</u></u>

Labette County, Kansas  
Register of Deeds Technology Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 18,276	17,472
Total Cash Receipts	<u>18,276</u>	<u>17,472</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Capital Outlay	17,342	7,463
Total Expenditures and Transfers	<u>17,342</u>	<u>7,463</u>
Receipts Over (Under)		
Expenditures and Transfers	934	10,009
Unencumbered Cash, Beginning	<u>14,688</u>	<u>15,622</u>
Unencumbered Cash, Ending	<u>15,622</u>	<u>25,631</u>

Labette County, Kansas  
Blue Lives Matter Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	\$	1,051
Total Cash Receipts		1,051
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services		150
Total Expenditures and Transfers		150
Receipts Over (Under)		
Expenditures and Transfers		901
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		901



Labette County, Kansas  
County Clerk Technology Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,569	4,368
Total Cash Receipts	<u>4,569</u>	<u>4,368</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	4,569	4,368
Unencumbered Cash, Beginning	<u>4,555</u>	<u>9,124</u>
Unencumbered Cash, Ending	<u>9,124</u>	<u>13,492</u>

Labette County, Kansas  
County Treasurer Technology Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,569	4,368
Total Cash Receipts	<u>4,569</u>	<u>4,368</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Capital Outlay	2,347	399
Total Expenditures and Transfers	<u>2,347</u>	<u>399</u>
Receipts Over (Under)		
Expenditures and Transfers	2,222	3,969
Unencumbered Cash, Beginning	<u>4,555</u>	<u>6,777</u>
Unencumbered Cash, Ending	<u>6,777</u>	<u>10,746</u>

Labette County, Kansas  
Prosecuting Attorney Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ 35	1,354
Total Cash Receipts	<u>35</u>	<u>1,354</u>
Expenditures and Transfers		
General Government		
Contractual Services		3,404
Total Expenditures and Transfers		<u>3,404</u>
Receipts Over (Under)		
Expenditures and Transfers	35	( 2,050)
Unencumbered Cash, Beginning	<u>4,577</u>	<u>4,612</u>
Unencumbered Cash, Ending	<u><u>4,612</u></u>	<u><u>2,562</u></u>

Labette County, Kansas  
Prosecuting Attorney Check Fees Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$	20
Total Cash Receipts		20
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		20
Unencumbered Cash, Beginning	421	421
Unencumbered Cash, Ending	421	441

Labette County, Kansas  
Drug Enforcement Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$	300
Total Cash Receipts		300
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		565
Total Expenditures and Transfers		565
Receipts Over (Under)		
Expenditures and Transfers		( 265)
Unencumbered Cash, Beginning	1,380	1,380
Unencumbered Cash, Ending	1,380	1,115

Labette County, Kansas  
Bioterrorism Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	5,740
Total Cash Receipts		5,740
Expenditures and Transfers		
Health		
Health Department		
Contractual Services	10,605	10,652
Commodities	405	3,926
Capital Outlay	3,963	4,856
Total Expenditures and Transfers	14,973	19,434
Receipts Over (Under)		
Expenditures and Transfers	( 14,973)	( 13,694)
Unencumbered Cash, Beginning	75,392	60,419
Unencumbered Cash, Ending	60,419	46,725

Labette County, Kansas  
CDBG Mortgage Assistance Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

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

Labette County, Kansas  
CDBG Micro Loan Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 65	64
Total Cash Receipts	65	64
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	65	64
Unencumbered Cash, Beginning	64,127	64,192
Unencumbered Cash, Ending	64,192	64,256



Labette County, Kansas  
JJA - Reinvestment Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$	27,045
Total Cash Receipts		27,045
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		27,045
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		27,045

Labette County, Kansas  
JJA - JAIBG Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 284,793	279,110
Miscellaneous		
Sale of Surplus Property		525
Other		574
Total Miscellaneous		1,099
Total Cash Receipts	<u>284,793</u>	<u>280,209</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	192,885	162,287
Contractual Services	94,113	101,186
Commodities	895	1,147
Reimbursed Expense	( 7,014)	( 5,305)
Total Expenditures and Transfers	<u>280,879</u>	<u>259,315</u>
Receipts Over (Under)		
Expenditures and Transfers	3,914	20,894
Unencumbered Cash, Beginning	( 457)	3,457
Unencumbered Cash, Ending	<u>3,457</u>	<u>24,351</u>

Labette County, Kansas  
Labette/Cherokee Youth Program Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 860	564
Total Cash Receipts	<u>860</u>	<u>564</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	3,529	666
Commodities	<u>147</u>	
Total Expenditures and Transfers	<u>3,676</u>	<u>666</u>
Receipts Over (Under)		
Expenditures and Transfers	( 2,816)	( 102)
Unencumbered Cash, Beginning	<u>22,507</u>	<u>19,691</u>
Unencumbered Cash, Ending	<u>19,691</u>	<u>19,589</u>

Labette County, Kansas  
JJA Diversion Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$	1,754
Total Cash Receipts		1,754
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services		1,470
Total Expenditures and Transfers		1,470
Receipts Over (Under)		
Expenditures and Transfers		284
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		284

Labette County, Kansas  
Employee Benefit Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 4,144	7,544
Miscellaneous		
Payroll Withholdings and Benefits	1,358,607	1,270,706
Total Cash Receipts	<u>1,362,751</u>	<u>1,278,250</u>
Expenditures and Transfers		
General Government		
Employee Benefits		
Medical Claims	818,415	884,856
Total Expenditures and Transfers	<u>818,415</u>	<u>884,856</u>
Receipts Over (Under)		
Expenditures and Transfers	544,336	393,394
Unencumbered Cash, Beginning	2,841,745	3,386,081
Unencumbered Cash, Ending	<u><u>3,386,081</u></u>	<u><u>3,779,475</u></u>

Labette County, Kansas  
Osage Township Fire Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

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

Labette County, Kansas  
Great Plains Industrial Park Road Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 441	185
Total Cash Receipts	<u>441</u>	<u>185</u>
Expenditures and Transfers		
Economic Development		
Economic Development Department		
Contractual Services	16,151	
Total Expenditures and Transfers	<u>16,151</u>	<u></u>
Receipts Over (Under)		
Expenditures and Transfers	( 15,710)	185
Unencumbered Cash, Beginning	24,873	9,163
Unencumbered Cash, Ending	<u>9,163</u>	<u>9,348</u>



Labette County, Kansas  
Diversion Fees Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 41,089	72,500
Total Cash Receipts	<u>41,089</u>	<u>72,500</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	29,236	27,623
Commodities	10,190	9,118
Capital Outlay		25,000
Total Expenditures and Transfers	<u>39,426</u>	<u>61,741</u>
Receipts Over (Under)		
Expenditures and Transfers	1,663	10,759
Unencumbered Cash, Beginning	<u>12,591</u>	<u>14,254</u>
Unencumbered Cash, Ending	<u><u>14,254</u></u>	<u><u>25,013</u></u>

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Labette County, Kansas  
Agency Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2017

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Altamont General	\$	170,112	170,112	
Altamont Library		21,453	21,453	
Altamont Recreation		5,012	5,012	
Altamont Utility Service		36,253	36,253	
Altamont G.O. Fire		20,994	20,994	
Altamont Annex General		11,661	11,661	
Altamont Annex Library		1,447	1,447	
Altamont Annex Recreation		338	338	
Altamont Annex Utility Service		2,448	2,448	
Bartlett General		29,679	29,679	
Bartlett Bond and Interest		41	41	
Bartlett Special Assessments		1,377	1,377	
Chetopa General		113,094	113,094	
Chetopa Library		10,725	10,725	
Chetopa Industrial Development		5,154	5,154	
Chetopa Employee Benefits		72,890	72,890	
Chetopa Fire Equipment		73	73	
Chetopa Special Liability		10,377	10,377	
Chetopa Special Assessments		1,842	1,842	
Edna General		101,730	101,730	
Edna Bond and Interest		10,590	10,590	
Edna Employee Benefits		9,121	9,121	
Edna Library		5,798	5,798	
Edna Special Assessments		4,651	4,651	
Labette General		2,019	2,019	
Mound Valley General		86,323	86,323	
Mound Valley Employee Benefits		18	18	
Oswego General		366,411	366,411	
Oswego Airport		10,496	10,496	
Oswego Employee Benefits		184,318	184,318	
Oswego Library		23,844	23,844	
Oswego Special Assessments		6,286	6,286	
Parsons General		2,710,695	2,710,695	
Parsons Employee Benefits		63	63	
Parsons Library Employee Benefits		75,241	75,241	
Parsons Industrial Promotion		58,707	58,707	
Parsons Library		360,270	360,270	
Parsons Special Assessments		12,529	12,529	
Parsons Tort Liability		4	4	
Parsons Utility Service		23	23	
Subtotal Cities		<u>4,544,107</u>	<u>4,544,107</u>	

Labette County, Kansas  
Agency Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2017

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Townships:				
Canada General	\$	18,085	18,085	
Elm Grove General		4,417	4,417	
Fairview General		15,089	15,089	
Hackberry General		17,608	17,608	
Howard General		6,252	6,252	
Labette General	4,192	12,648	10,886	5,954
Liberty General		25,318	25,318	
Montana General		12,357	12,357	
Mound Valley General		15,270	15,270	
Mount Pleasant General		22,953	22,953	
Neosho General		23,093	23,093	
North General		15,702	15,702	
Osage General		43,935	43,935	
Oswego General		9,753	9,753	
Richland General	544	5,640	5,257	927
Walton General	2,718			2,718
Subtotal Townships	<u>7,454</u>	<u>248,120</u>	<u>245,975</u>	<u>9,599</u>
Schools:				
USD #247 General		2,493	2,493	
USD #247 Capital Outlay		1,025	1,025	
USD #247 Supplemental General		2,788	2,788	
USD #447 General		474	474	
USD #447 Capital Outlay		131	131	
USD #447 Supplemental General		482	482	
USD #447 Recreation		87	87	
USD #503 General		899,005	899,005	
USD #503 Supplemental General		989,870	989,870	
USD #503 Recreation		241,504	241,504	
USD #503 Recreation Emp Benefit		60,375	60,375	
USD #503 Capital Outlay		239,041	239,041	
USD #503 Bond and Interest		805,464	805,464	
USD #504 General		202,598	202,598	
USD #504 Bond and Interest		81,564	81,564	
USD #504 Capital Outlay		108,414	108,414	
USD #504 Recreation		27,568	27,568	
USD #504 Supplemental General		245,609	245,609	
USD #505 General		130,376	130,376	
USD #505 Capital Outlay		71,676	71,676	
USD #505 Supplemental General		175,041	175,041	
USD #506 Bond and Interest		113,103	113,103	
USD #506 General		938,020	938,020	
USD #506 Capital Outlay		510,112	510,112	
USD #506 Supplemental General		992,940	992,940	
USD #506 Bond and Interest		419,600	419,600	
LCC General		5,156,660	5,156,660	
LCC Adult Education		58,894	58,894	
Subtotal Schools		<u>12,474,914</u>	<u>12,474,914</u>	

Labette County, Kansas  
Agency Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2017

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cemeteries:				
Edna/Elm Grove	\$	15,126	15,126	
Mound Valley		21,589	21,589	
Oak Hill		18,160	18,160	
Oswego		67,954	67,954	
Pleasant Valley		7,645	7,645	
Subtotal Cemeteries		<u>130,474</u>	<u>130,474</u>	
Rural Fire Districts:				
Labette/Liberty	985			985
Labette No. 9		25,711	25,711	
Subtotal Rural Fire Districts	<u>985</u>	<u>25,711</u>	<u>25,711</u>	<u>985</u>
Watershed Districts:				
Labette/Hackberry No. 96		108,890	108,890	
Neosho Drainage District		12,866	12,866	
Subtotal Watershed Districts		<u>121,756</u>	<u>121,756</u>	
Regional Library:				
SEK Library General		93,902	93,902	
SEK Library Employee Benefits		6,306	6,306	
Subtotal Regional Library		<u>100,208</u>	<u>100,208</u>	
Total Subdivisions	<u>8,439</u>	<u>17,645,290</u>	<u>17,643,145</u>	<u>10,584</u>
State Funds:				
State Educational Building	3,706	147,301	147,295	3,712
State Institutional Building	1,853	73,650	73,647	1,856
Total State Funds	<u>5,559</u>	<u>220,951</u>	<u>220,942</u>	<u>5,568</u>
Other Agency Funds:				
Motor Vehicle Licenses		1,269,894	1,269,894	
Game Licenses	373	11,450	11,597	226
Cereal Malt Beverage Licenses	150	125	125	150
Heritage Trust	2,146	8,758	8,795	2,109
Unclaimed Money		2,256		2,256
Cash Bond Deposits	13,300			13,300
Sales Tax	86,185	1,388,741	1,386,637	88,289
State Election Fees		400	400	
Wildcat Extension District #14		191,941	191,941	
Homestead Holding		18,780	18,780	
Total Other Agency Funds	<u>102,154</u>	<u>2,892,345</u>	<u>2,888,169</u>	<u>106,330</u>
Distributable Funds:				
Current Tax	13,556,748	23,639,967	23,447,101	13,749,614
Delinquent Tax	173,768	550,442	558,501	165,709
Motor Vehicle Tax	83,637	3,197,554	3,198,807	82,384
Recreational Vehicle Tax	718	36,242	35,752	1,208
Mineral Production Tax	403	2,661	2,463	601
In Lieu of Tax	11,339	177,731	143,626	45,444
Commercial Motor Vehicle Fees	973	75,553	76,320	206
Total Distributable Funds	<u>13,827,586</u>	<u>27,680,150</u>	<u>27,462,570</u>	<u>14,045,166</u>
Total Agency Funds	<u>13,943,738</u>	<u>48,438,736</u>	<u>48,214,826</u>	<u>14,167,648</u>

County of Labette, Kansas  
Reconciliation of 2016 Tax Roll  
For the Year Ended December 31, 2017

Schedule 4

County Clerk's Abstract of Taxes Levied		\$ 24,425,537
Add: Added and Escaped Taxes		9,187
Deduct: Taxes Abated and Refunded		<u>(158,609)</u>
Tax Roll as Adjusted		<u><u>24,276,115</u></u>
<u>County Treasurer's Accounting:</u>		
Current Tax Collections (net of refunds)	\$	23,281,352
Uncollected:		
Personal Property		29,201
Real Estate and Special Assessments		<u>965,781</u>
Total Uncollected		994,982
Tax Roll (Over) Under Accounted For		<u>(219)</u>
Net Tax Roll		<u><u>24,276,115</u></u>

County of Labette, Kansas  
County Clerk  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2017

Schedule 5  
(Page 1 of 6)

Balance - January 1, 2017	\$	0
<u>Receipts:</u>		
Fish and Game Licenses	10,866	
Fish and Game Fees	583	
County Clerk Fees	386	
Candidate Registration Fees	400	
Liquor/ CMB Licenses	125	
Miscellaneous Reimbursements	1,726	
Total Receipts		14,086
<u>Disbursements:</u>		
Paid to County Treasurer		14,086
Balance - December 31, 2017		0

County of Labette, Kansas  
Register of Deeds  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2017

Schedule 5  
(Page 2 of 6)

Balance - January 1, 2017	\$	0
<u>Receipts:</u>		
Mortgage Registration and Heritage Trust Fees	67,626	
Recording Fees	93,260	
Technology Fees	26,202	
FAX/Copy Fees	4,396	
Total Receipts	<hr/>	191,484
<u>Disbursements:</u>		
Paid to County Treasurer		<hr/> 191,484
Balance - December 31, 2017		<hr/> <hr/> 0



County of Labette, Kansas  
Clerk of District Court - Oswego Branch  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2017

Schedule 5  
(Page 3 of 6)

Balance - January 1, 2017	\$	10,333
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Receipts:

Bonds and Bond Forfeitures	122,056	
County Clerk Fees	1,408	
County Reimbursement	398	
Drivers License Reinstatement Fees	2,777	
Fines	78,425	
Indigent Defense Fees	100	
Interest	16	
Judicial Branch Surcharge	22,681	
Judgments, Sale Proceeds, and Other	9,589	
Law Library Fees	5,470	
LETC Fees	8,821	
Marriage License Fees	4,779	
PATF Fees	1,174	
State Clerk Fees	49,080	
Total Receipts	<u>306,774</u>	306,774

Disbursements:

Paid to State Treasurer	167,763	
Paid to County Treasurer	4,936	
Paid to Others	121,409	
Total Disbursements	<u>294,108</u>	294,108

Balance - December 31, 2017		<u><u>22,999</u></u>
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Composition of Cash:

Demand Deposit	\$	<u><u>22,999</u></u>
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County of Labette, Kansas  
Clerk of District Court - Parsons Branch  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2017

Schedule 5  
(Page 4 of 6)

Balance - January 1, 2017	\$	7,581
<u>Receipts:</u>		
ADSAP Assessments	26	
Bonds and Bond Forfeitures	10,842	
County Clerk Fees	3,687	
County Reimbursement	4,702	
Drivers License Reinstatement Fees	1,961	
Fines	92,899	
Indigent Defense Fees	4,308	
Attorney Fee State	24,350	
Interest	20	
Judicial Branch Surcharge	35,464	
Judgments, Sale Proceeds, and Other	112,928	
Law Library Fees	10,788	
LETC Fees	14,711	
PATF Fees	1,979	
State Clerk Fees	108,241	
Total Receipts		426,906
<u>Disbursements:</u>		
Paid to State Treasurer	269,803	
Paid to County Treasurer	12,508	
Paid to Others	141,828	
Total Disbursements		424,139
Balance - December 31, 2017		10,348
<u>Composition of Cash:</u>		
Demand Deposit	\$	10,348

County of Labette, Kansas  
Sheriff  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2017

Schedule 5  
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Sheriff Fee Account

Balance - January 1, 2017	\$	426
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Receipts:

VIN Fees	18,440	
Delinquent Tax Sale	57,251	
Bonds	49,137	
Fees - Sheriff, Conceal Carry, Sex Offender, Civil Process	15,038	
DMV Search Fees	120	
Misc	1,422	
City Patrol Contracts	24,000	
Ammo Plant Patrol	1,000	
Big Hill Patrol	7,772	
Inmate Housing	206,450	
Jail Reimbursements	48	
Sheriff Sales	45,500	
Big Hill Lake In Lieu Of Tax	6,756	
Total Receipts		432,934

Disbursements:

Paid to County Treasurer	279,547	
Paid to Delinquent Tax Accts.	57,251	
Paid to Kansas Highway Patrol	1,864	
Paid to State Department of Revenue	60	
Paid to District Court	94,637	
Paid to Others		
Total Disbursements		433,359

Balance - December 31, 2017		1
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Composition of Cash:

Demand Deposit		1
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Work Release Account

Balance - January 1, 2017	\$	0
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Receipts:

Received from Inmates		
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Disbursements:

Paid to County Treasurer		
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Balance - December 31, 2017		0
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County of Labette, Kansas  
Sheriff  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2017

Schedule 5  
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Inmate Account

Balance - January 1, 2017	\$	1,957
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Receipts:

From Inmates		62,937
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Disbursements:

Paid to Commissary	46,540	
Refunds to Inmates	15,404	
Total Disbursements		61,944

Balance - December 31, 2017		2,950
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Composition of Cash:

Demand Deposit	\$	2,950
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Commissary Account

Balance - January 1, 2017	\$	3,646
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Receipts:

From Inmate Account	46,540	
Vendor Commissions	4,404	
Telephone Commissions	6,655	
Total Receipts		57,599

Disbursements:

Supplies and Inmate Expenses	50,143	
Equipment/Cable/Misc	5,518	
Total Disbursements		55,661

Balance - December 31, 2017		5,584
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Composition of Cash:

Demand Deposit	\$	5,584
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