

CHEROKEE COUNTY, KANSAS

Annual Financial Report

For the year ended December 31, 2015

MENSE, CHURCHWELL & MENSE, P.C.
Certified Public Accountants

CHEROKEE COUNTY, KANSAS
TABLE OF CONTENTS

	<u>Page Number</u>
INTRODUCTORY SECTION	
• Title Page	
• Table of Contents	i-ii
FINANCIAL SECTION	
• Independent Auditor’s Report	1-3
• Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	4-5
• Notes to Financial Statement	6-20
REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION	
• Summary of Expenditures – Actual and Budget – Regulatory Basis (Schedule 1)	21
• Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis (Schedule 2)	
General Fund	22
Road and Bridge Fund	23
Appraisal Fund	24
Health Fund	25
Election Fund	26
Noxious Weed Fund	27
Extension Council Fund	28
Soil Conservation Fund	29
Fair Fund	30
Emergency Medical Services Fund	31
Elderly Services Fund	32
Mental Health Fund	33
Mental Retardation Fund	34
Employee Benefits Fund	35
Out-District Tuition Fund	36
Special Parks and Recreation Fund	37
Special Alcohol Fund	38

CHEROKEE COUNTY, KANSAS
TABLE OF CONTENTS
(CONTINUED)

	<u>Page Number</u>
Landfill Fund	39
Tourism and Convention Promotion Fund	40
Law Enforcement VIN Fee Fund	41
Equipment Reserve Fund	42
Emergency Telephone Tax Fund	43
County Attorney Special Law Enforcement Fund	44
Register of Deeds Technology Fund	45
Treasurer Technology Fund	46
County Clerk Technology Fund	47
State Line Road Project Fund	48
Drug Tax Stamp Fund	49
Special Liability Fund	50
County Building Fund	51
Special Bridge Fund	52
Special Highway Improvement Fund	53
Special Road Machinery Fund	54
Law Library Fund	55
Electronic Monitoring Fund	56
Bad Check Fee Fund	57
Drug Free Grant Fund	58
Prosecuting Attorney Training Fund	59
Severe Weather Equipment Fund	60
Spider Program Fund	61
Attorney Application Fee Fund	62
EMPG Emergency Preparedness Fund	63
Emergency Planning Grant Fund	64
COPS Grant Fund	65
NSP Grant Fund	66
Bond and Interest Fund	67
Sewer District No. 1 Fund	68
• Summary of Receipts and Disbursements – Agency Funds – Regulatory Basis (Schedule 3)	69-70



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INDEPENDENT AUDITOR'S REPORT

To the County Commission
of Cherokee County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Cherokee County, Kansas, as of and for the year ended December 31, 2015 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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 Cherokee County, 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 Cherokee County, Kansas as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

Unmodified 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 Cherokee County, Kansas as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

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 disbursements – 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.



MENSE, CHURCHWELL & MENSE, P.C.
Certified Public Accountants

Joplin, Missouri
September 28, 2016

CHEROKEE COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	\$ 959,892	\$ -	\$ 8,893,490	\$ 9,254,311	\$ 599,071	\$ 146,262	\$ 745,333
Special Purpose Funds:							
Road and Bridge	(9,600)	-	4,585,643	3,763,809	812,234	40,707	852,941
Appraisal	35,934	-	330,487	358,915	7,506	433	7,939
Health	1,172,318	-	632,365	627,057	1,177,626	4,254	1,181,880
Election	22,481	-	98,703	101,130	20,054	417	20,471
Noxious Weed	36,337	-	26,735	51,319	11,753	-	11,753
Extension Council	18,377	-	218,026	204,893	31,510	-	31,510
Soil Conservation	2,323	-	26,627	25,000	3,950	-	3,950
Fair	355	-	12,139	12,000	494	-	494
Emergency Medical Services	89,266	-	570,549	573,408	86,407	-	86,407
Elderly Services	25,165	-	8,906	17,282	16,789	630	17,419
Mental Health	10,107	-	118,723	111,457	17,373	-	17,373
Mental Retardation	10,108	-	118,847	111,457	17,498	-	17,498
Employee Benefits	868,562	-	2,380,425	3,390,764	(141,777)	-	(141,777)
Out-District Tuition Fund	1,976	-	53	-	2,029	-	2,029
Special Parks and Recreation	(5,378)	-	4,338	1,000	(2,040)	-	(2,040)
Special Alcohol	-	-	13,061	10,538	2,523	-	2,523
Landfill	(600)	-	25,000	22,308	2,092	1,000	3,092
Tourism and Convention Promotion	(28)	-	6,969	6,969	(28)	-	(28)
Law Enforcement VIN Fee	7,258	-	8,454	1,816	13,896	-	13,896
Equipment Reserve	774,566	-	61,918	367,261	469,223	-	469,223
Emergency Telephone Tax	358,062	-	117,884	168,283	307,663	4,808	312,471
County Attorney Special Law Enforcement	629	-	-	-	629	-	629
Register of Deeds Technology	30,973	-	19,149	21,301	28,821	-	28,821
Treasurers Technology	-	-	4,735	-	4,735	-	4,735
County Clerks Technology	-	-	4,735	-	4,735	-	4,735
State Line Road Project	261	-	-	-	261	-	261
Drug Tax Stamp	1,574	-	569	-	2,143	-	2,143
Special Liability	16,932	-	115	-	17,047	-	17,047
County Building	948	-	58	-	1,006	-	1,006
Special Bridge	431,867	-	168,901	207,002	393,766	138,794	532,560
Special Highway Improvement	1,264	-	-	-	1,264	-	1,264

CHEROKEE COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)							
Special Road Machinery	\$ 100	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100
Law Library	36,821	-	10,498	14,989	32,330	-	32,330
Electronic Monitoring	910	-	-	-	910	-	910
Bad Check Fee	89	-	-	-	89	-	89
Drug Free Grant	4,539	-	-	4,539	-	-	-
Prosecuting Attorney Training	3,646	-	1,521	1,806	3,361	-	3,361
Severe Weather Equipment	22	-	-	-	22	-	22
Spider Program	8,916	-	7,300	7,889	8,327	1,260	9,587
Attorney Application Fee	9,755	-	6,371	609	15,517	-	15,517
EMPG Emergency Preparedness	500	-	-	-	500	-	500
Emergency Planning Grant	201	-	-	-	201	-	201
COPS Grant	25,005	-	6,041	-	31,046	-	31,046
NSP Grant	1,895	-	-	-	1,895	-	1,895
No Fund Warrant	-	-	-	-	-	-	-
Bond and Interest Funds:							
Bond and Interest	1,341	-	-	-	1,341	-	1,341
	<u>\$ 4,955,669</u>	<u>\$ -</u>	<u>\$ 18,489,335</u>	<u>\$ 19,439,112</u>	<u>\$ 4,005,892</u>	<u>\$ 338,565</u>	<u>\$ 4,344,457</u>
Related Municipal Entity							
Sewer District No. 1	76,059	-	111,922	144,955	43,026	2,465	45,491
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 5,031,728</u>	<u>\$ -</u>	<u>\$ 18,601,257</u>	<u>\$ 19,584,067</u>	<u>\$ 4,048,918</u>	<u>\$ 341,030</u>	<u>\$ 4,389,948</u>

Composition of Cash:

Cash	\$ 898
Checking Accounts	9,353,508
Certificates of Deposit	1,290,000
Kansas Municipal Investment Pool	3,001,236
Investments	1
Total Cash	<u>\$ 13,645,643</u>
Agency Funds	<u>(9,255,695)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 4,389,948</u>

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

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

I.A. MUNICIPAL FINANCIAL REPORTING ENTITY

Cherokee County, Kansas (the "County") is a municipal corporation governed by an elected three member commission. This regulatory basis financial statement presents Cherokee County (the municipality) and its related municipal entities. The related entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

1. **Sewer District No. 1.** The District is a separate entity created by state statutes. The governing body of Cherokee County, which created the district, also serves as the districts' governing body.

I.B. REGULATORY BASIS FUND TYPES

The accounts of the County are organized into funds each of which is considered to be a separate accounting entity. The operations of each fund are summarized by providing a separate set of self-balancing accounts. The following funds are used by the County:

General Fund – the main operating fund. Used to account for all 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 specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.B. REGULATORY BASIS FUND TYPES (CONTINUED)

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

I.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 Guides* (KMAAG) 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 receipts 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 KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

I.D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of 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.

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.D. BUDGETARY INFORMATION (CONTINUED)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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.

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 regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's 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, trust funds, federal and state grants, permanent funds, and the following special purpose funds:

- County Building Fund
- Special Bridge Fund
- Special Liability Fund
- Special Highway Improvement Fund
- Special Machinery Fund
- Register of Deeds Technology Fund
- Treasurer Technology Fund
- County Clerk Technology Fund
- County Equipment Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2015

I.E. ASSETS AND LIABILITIES

I.E.1. Cash and Investments

The County Treasurer pools cash and investments of various funds to facilitate management. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating needs. Cash in excess of current needs is invested in time deposits and the Kansas Municipal Investment Pool. Additional cash and investments are presented in Note III.A.

I.E.2. Compensated Absences

The County's policy regarding vacation and sick pay provide employees a maximum of four weeks vacation after 12 years of employment and sick leave accumulation at one day per month with an unlimited accumulation. Employees are paid for all unused vacation days at December 31st. No vacation days are carried forward. Sick leave is carried forward at a maximum of 720 hours at December 31st. The Employee is paid for their sick leave in excess of 720 hours at December 31st. Employees are paid for ½ of their sick leave upon termination if they retire if certain requirements are met. The total hours of sick leave accumulated at December 31, 2015 were 26,454. No estimate of the value was available.

I.F. RECEIPTS AND EXPENDITURES

I.F.1. Sales Tax

Cherokee County levies a one and one-half percent (1 ½%) sales tax on taxable sales within the County. The tax is collected by the Kansas Department of Revenue and remitted to the County. The tax is placed in the general fund to provide County services. One-half percent (1/2%) or one-third (1/3) of the sales tax collected is restricted and is to be used to retire the debt incurred to construct and furnish a law enforcement and detention facility.

I.F.2. Property Tax

Property taxes are an enforceable lien on property as of January 1. Taxes are levied on November 1 and are due and payable one-half on December 20th and one-half on May 10th the ensuing year. Unpaid taxes become delinquent after the due dates.

The assessed valuation of tangible property for the calendar year 2015 for purposes of taxation was \$151,967,730.

The tax levy per \$100.00 of assessed valuation of tangible property for the calendar year was \$4.82. The levy is composed of the sum of the legal tax levies for all funds with authorized levies.

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2015

I.F. RECEIPTS AND EXPENDITURES (CONTINUED)

I.F.2. Property Tax (Continued)

The County bills and collects its own property taxes. 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 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.

I.F.3. Payments by Other Governments

The State of Kansas makes payments directly to the judges and employees of the circuit courts in Cherokee County for salaries and fringe benefits. Cherokee County is not liable for these payments. The total amount of these on-behalf payments was not available and is unable to be estimated.

I.F.4. Reimbursements

Cherokee County, Kansas records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparison, the expenditures are properly offset by the reimbursements.

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2015

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

II.A. COMPLIANCE WITH STATE STATUTES

The County does not maintain records of each fund's indebtedness. (KSA 10-1117)

Records are not maintained showing budget balance available for appropriation.
(KSA 79-2934)

The County does not have custodial agreements and security agreements for all depositories. (KSA 9-1405)

The Road and Bridge, Employee Benefits, Special Parks and Recreation, and Landfill Fund expenditures exceeded the budget. (KSA 79-2935)

Warrants/checks outstanding for two years or more have not been cancelled and restored to the fund originally charged. (KSA 10-815)

The Employee Benefits, Special Parks and Recreation and Tourism and Convention funds incurred cash deficits. (K.S.A. 10-1113 and 10-1121)

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2015

III. DETAILED NOTES ON FUNDS AND ACCOUNTS

III. A. Deposits and Investments

As of December 31, 2015, the County had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in Years)		Rating U.S.
		Less than 1	1-2	
Financial Square Trust Treasury Fund	\$ 1	\$ 1	\$ -	N/A
Kansas Municipal Investment Pool	3,001,236	3,001,236	-	S&P AAAs/S1+
	<u>\$ 3,001,237</u>	<u>\$ 3,001,237</u>	<u>\$ -</u>	

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 in which the municipality is located, or in an adjoining county if such institution has been designated as an official depository, 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. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investments is noted above.

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.

Investments	Percentage of Investments
Financial Square Trust Treasury Fund	0%
Kansas Municipal Investment Pool	100%

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2015

III. DETAILED NOTES ON FUNDS AND ACCOUNTS (CONTINUED)

III. A. Deposits and Investments (Continued)

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 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 “peak periods”.

At December 31, 2015, the County’s carrying amount of deposits was \$10,643,508 and the bank balance was \$11,198,306. Eighty-Three percent of the bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$1,040,258 was covered by federal depository insurance, \$9,873,986 was covered by securities pledged by the financial institutions and held by the financial institution’s agents and \$284,062 was unsecured.

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.

Financial Square Trust Treasury Fund is held by the Commerce Trust Company, N.A., Kansas City, Missouri, trustee for the Series 2005 Refunding Certificates of Participation.

At December 31, 2015, the County had invested \$3,001,236 in the State’s municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The Board is comprised of the State Treasurer and four additional members appointed by the State Governor. The Board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2015

III. DETAILED NOTES ON FUNDS AND ACCOUNTS (CONTINUED)

III. A. Deposits and Investments (Continued)

III. A.I. Restricted Assets

The following amounts recorded in the following funds were restricted as follows at December 31, 2015:

General Fund -

Series 2005 Refunding Certificates of Participation -

Reserve Account	\$	1
Jail Sales Tax		341,608
Law Enforcement Training		<u>28,373</u>
Total	\$	<u><u>369,982</u></u>

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2015

IV. LONG-TERM DEBT

Changes in long-term debt for Cherokee County for the year ended December 31, 2015, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions / Payments	Balance End of Year	Interest Paid
Certificates of Participation									
Series 2005	2.55/5.00%	4-01-2005	7,150,000	11-15-2021	\$ 3,610,000	\$ -	\$ 3,610,000	\$ -	\$ 168,129
Series 2015	2.50%	3-17-2015	3,351,700	12-01-2020	-	3,351,700	556,800	2,794,900	56,984
Total Certificates of Participation					<u>\$ 3,610,000</u>	<u>\$3,351,700</u>	<u>\$ 4,166,800</u>	<u>\$ 2,794,900</u>	<u>\$ 225,113</u>
KDHE Loan - Sewer District No. 1									
	2.61%	7-26-2010	284,469	3-01-2033	\$ 225,447	\$ -	\$ 9,620	\$ 215,827	\$ 5,822
Totals					<u>\$ 3,835,447</u>	<u>\$3,351,700</u>	<u>\$ 4,176,420</u>	<u>\$ 3,010,727</u>	<u>\$ 230,935</u>

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2015

IV. LONG-TERM DEBT (CONTINUED)

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>Year</u>								
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021-2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>Total</u>
Certificates of Participation	\$ 548,500	\$ 563,200	\$ 582,300	\$ 596,400	\$ 504,500	\$ -	\$ -	\$ -	\$ 2,794,900
KDHE Loan	9,874	10,132	10,399	10,671	10,953	59,231	67,429	37,138	215,827
Total Principal	\$ 558,374	\$ 573,332	\$ 592,699	\$ 607,071	\$ 515,453	\$ 59,231	\$ 67,429	\$ 37,138	\$ 3,010,727
<u>Interest</u>									
Certificates of Participation	\$ 66,443	\$ 52,640	\$ 38,440	\$ 23,795	\$ 9,458	\$ -	\$ -	\$ -	\$ 190,776
KDHE Loan	5,568	5,310	5,043	4,771	4,489	17,979	9,781	1,467	54,408
Total Interest	\$ 72,011	\$ 57,950	\$ 43,483	\$ 28,566	\$ 13,947	\$ 17,979	\$ 9,781	\$ 1,467	\$ 245,184
Total Principal and Interest	\$ 630,385	\$ 631,282	\$ 636,182	\$ 635,637	\$ 529,400	\$ 77,210	\$ 77,210	\$ 38,605	\$ 3,255,911

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2015

V. TRANSFERS

<u>Fund</u>	<u>From</u>	<u>To</u>
General	\$ 86,918	\$ 144,539
Equipment Reserve	140,000	-
Landfill	-	61,918
Drug Free Grant	4,539	25,000

Transfers were made from the General Fund to Landfill Fund to pay Landfill expenditures. Transfer from Drug Free Grant Fund to General Fund to close a fund. Transfer from Equipment Reserve to General to retransfer money not needed to the fund from which it was originally transferred. (K.S.A. 19-119).

VI. PENSION PLAN

Plan description

Cherokee County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4910, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS's financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and 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, 2009, 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. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2015

VI. PENSION PLAN (CONTINUED)

Contributions (Continued)

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.48% for the fiscal year ended December 31, 2015. Contributions to the pension plan from Cherokee County, Kansas were \$423,562 for the year ended December 31, 2015.

Net Pension Liability

At December 31, 2015, Cherokee County, Kansas's proportionate share of the collective net pension liability reported by KPERS was \$3,437,103. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. Cherokee County, Kansas's proportion of the net pension liability was based on the ratio of Cherokee County, Kansas'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 publicly available on the website at www.kpers.org or can be obtained as described above.

VII. RISK MANAGEMENT

Cherokee County, Kansas is exposed to various risks of loss related to torts; theft of; damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain general liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the state to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers' Risk Cooperative for Counties (KWORC), public entity risk pools currently operating as common risk management and insurance programs for participating members.

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2015

VII. RISK MANAGEMENT (CONTINUED)

The County pays an annual premium to KCAMP for its general insurance coverage. The agreement for formation of the Kansas County Association Multi-Line Pool provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of stated amounts for each insured event. The County also participates in the Kansas Workers' Risk Cooperative for Counties (KWORC), a public entity risk pool which generates as a common risk management and insurance program for members. The County pays an annual premium to KWORC for workers' compensation coverage. Additional premiums maybe due if total claims for the pools are different than what have been anticipated by KCAMP and KWORC management.

The County continues to carry commercial insurance for all other risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

VIII. OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

IX. SELF-INSURANCE PROGRAM

Cherokee County, Kansas has a self-insured health plan for all its employees. Cherokee County, Kansas has purchased stop-loss insurance in order to limit its exposure, which will reimburse Cherokee County, Kansas for individual claims in excess of \$35,000 annually or aggregate claims exceeding \$1,000,000 annually.

X. LITIGATION

The County is party to various legal proceedings which normally occur in governmental operations. While the outcome of such proceedings cannot be predicted, due to insurance maintained by the County, the County feels that any settlement or judgment not covered by insurance would not have a material adverse effect on the financial condition of the County.

CHEROKEE COUNTY, KANSAS

Notes to Financial Statement

December 31, 2015

XI. GRANT PROGRAM INVOLVEMENT

In the normal course of operations, the County participates in various federal or state grant/loan programs from year to year. The grant/loan programs are often subject to additional audits by agents of the granting or loaning agency, the purpose of which is to ensure compliance with the specific conditions of the grant or loan. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

XII. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

CHEROKEE COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Funds:					
General	\$ 5,620,302	\$ 3,651,068	\$ 9,271,370	\$ 9,254,311	\$ (17,059)
Special Purpose Funds:					
Road and Bridge	3,750,000	-	3,750,000	3,763,809	13,809
Appraisal	370,000	-	370,000	358,915	(11,085)
Health	843,313	-	843,313	627,057	(216,256)
Election	103,000	-	103,000	101,130	(1,870)
Noxious Weed	66,333	-	66,333	51,319	(15,014)
Extension Council	204,893	-	204,893	204,893	-
Conservation District	25,000	-	25,000	25,000	-
Fair	12,000	-	12,000	12,000	-
Emergency Medical Services	581,584	-	581,584	573,408	(8,176)
Elderly Services	20,000	-	20,000	17,282	(2,718)
Mental Health	111,457	-	111,457	111,457	-
Mental Retardation	111,457	-	111,457	111,457	-
Employee Benefits	3,000,000	-	3,000,000	3,390,764	390,764
Special Parks and Recreation	745	-	745	1,000	255
Special Alcohol	20,803	-	20,803	10,538	(10,265)
Landfill	4,016	-	4,016	22,308	18,292
Tourism and Promotion	10,300	-	10,300	6,969	(3,331)
Emergency Telephone Tax	459,433	-	459,433	168,283	(291,150)
County Attorney Special Law Enforcement	329	-	329	-	(329)
Prosecuting Attorney Training Fund	4,624	-	4,624	1,806	(2,818)
No Fund Warrant	-	-	-	-	-
Bond and Interest Funds:					
Bond and Interest	1,341	-	1,341	-	(1,341)
Related Municipal Entity					
Sewer District No. 1	200,593	-	200,593	144,955	(55,638)

CHEROKEE COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 1,707,576	\$ 1,650,325	\$ 57,251
Delinquent Tax	37,364	22,100	15,264
Motor Vehicle Tax	48,191	17,101	31,090
16/20 M. Vehicle Tax	10,564	1,287	9,277
Commercial Vehicle Tax	942	-	942
Watercraft Tax	319	-	319
Recreational Vehicle Tax	507	210	297
Rental Excise Tax	4	-	4
Sales Tax	2,159,773	1,946,167	213,606
Charges for Services	36,726	175,000	(138,274)
In Lieu of Taxes	111,918	184,865	(72,947)
Local Alcoholic Liquor Fund	4,339	3,930	409
Licenses, Permits and Fees	287,175	364,410	(77,235)
Interest	158,134	120,000	38,134
Inmate Housing	428,940	320,000	108,940
Vehicle Identification Number Fees	9,486	-	9,486
Grants	73,634	-	73,634
Donations	225,734	-	225,734
Other	12,746	50,000	(37,254)
Rents	6,100	6,100	-
Certificates of Participation Proceeds	3,351,700	-	3,351,700
Operating Transfers	221,618	501,341	(279,723)
Total Receipts	\$ 8,893,490	\$ 5,362,836	\$ 3,530,654
Expenditures			
Commission	\$ 86,224	\$ 85,000	\$ 1,224
Counselor	26,865	28,000	(1,135)
Clerk	119,212	123,000	(3,788)
Treasurer	115,730	94,000	21,730
Attorney	218,148	248,600	(30,452)
Register of Deeds	84,684	93,260	(8,576)
Sheriff	1,196,928	1,280,057	(83,129)
Sheriff Overtime	8	-	8
District Court	266,642	266,800	(158)
Courthouse	834,609	450,000	384,609
Emergency Preparedness	103,685	82,300	21,385
Human Resources	37,751	41,070	(3,319)
Economic Development	158,439	-	158,439
Recreation	10,466	11,000	(534)
Jail	1,031,339	884,100	147,239
Data Processing	49,574	40,709	8,865
Jury Costs	7,070	9,693	(2,623)
Juvenile Detention	87,272	95,215	(7,943)
Genealogy Society	8,000	8,000	-
Emergency 911	52,400	62,502	(10,102)
Capital Lease Payments on Jail			
Certificates of Participation	4,391,913	612,520	3,779,393
Issuance Costs	77,574	-	77,574
GIS Programming	69,416	29,078	40,338
Employee Benefits	99,575	100,000	(425)
Certificates of Participation Reserves	-	682,623	(682,623)
Economic Development Commission	-	186,775	(186,775)
In Lieu of Taxes	-	50,000	(50,000)
Rural Opportunity Zone	5,563	6,000	(437)
Grand Jury	28,306	50,000	(21,694)
Operating Transfers	86,918	-	86,918
Adjustment for Qualifying Budget Credits	-	3,651,068	(3,651,068)
Total Expenditures	\$ 9,254,311	\$ 9,271,370	\$ (17,059)
Receipts Over (Under) Expenditures	\$ (360,821)		
Unencumbered Cash, Beginning	959,892		
Unencumbered Cash, Ending	\$ 599,071		

CHEROKEE COUNTY, KANSAS
 Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 2,531,988	\$ 2,410,586	\$ 121,402
Delinquent Tax	81,694	49,260	32,434
Motor Vehicle Tax	288,532	249,736	38,796
16/20 M. Vehicle Tax	17,296	18,799	(1,503)
Commercial Vehicle Tax	5,400	-	5,400
Watercraft Tax	4,665	-	4,665
Recreational Vehicle Tax	3,480	3,078	402
Rental Excise Tax	54	-	54
Special Highway Aid and County Equalization	812,078	795,668	16,410
Grants and Reimbursed Expenses	838,618	838,618	-
Interest and Other	1,838	5,500	(3,662)
Total Receipts	<u>\$ 4,585,643</u>	<u>\$ 4,371,245</u>	<u>\$ 214,398</u>
Expenditures			
Public works	<u>\$ 3,763,809</u>	<u>\$ 3,750,000</u>	<u>\$ 13,809</u>
Receipts Over (Under) Expenditures	\$ 821,834		
Unencumbered Cash, Beginning	<u>(9,600)</u>		
Unencumbered Cash, Ending	<u>\$ 812,234</u>		

CHEROKEE COUNTY, KANSAS
Appriaisal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 273,020	\$ 258,801	\$ 14,219
Delinquent Tax	10,550	18,900	(8,350)
Motor Vehicle Tax	38,453	33,414	5,039
16/20 M. Vehicle Tax	2,252	2,515	(263)
Commercial Vehicle Tax	720	-	720
Watercraft Tax	624	-	624
Recreational Vehicle Tax	464	412	52
Rental Excise Tax	7	-	7
Fees	4,397	3,500	897
Total Receipts	<u>\$ 330,487</u>	<u>\$ 317,542</u>	<u>\$ 12,945</u>
Expenditures			
General Government	<u>\$ 358,915</u>	<u>\$ 370,000</u>	<u>\$ (11,085)</u>
Receipts Over (Under) Expenditures	\$ (28,428)		
Unencumbered Cash, Beginning	<u>35,934</u>		
Unencumbered Cash, Ending	<u>\$ 7,506</u>		

CHEROKEE COUNTY, KANSAS
 Health Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 174,719	\$ 165,878	\$ 8,841
Delinquent Tax	6,615	2,411	4,204
Motor Vehicle Tax	23,610	20,279	3,331
16/20 M. Vehicle Tax	1,456	1,526	(70)
Commercial Vehicle Tax	442	-	442
Watercraft Tax	379	-	379
Recreational Vehicle Tax	284	250	34
Rental Excise Tax	4	-	4
Charges for Services	41,257	50,000	(8,743)
Grants	383,599	-	383,599
Total Receipts	<u>\$ 632,365</u>	<u>\$ 240,344</u>	<u>\$ 392,021</u>
Expenditures			
Health	<u>\$ 627,057</u>	<u>\$ 843,313</u>	<u>\$ (216,256)</u>
Total Expenditures	<u>\$ 627,057</u>	<u>\$ 843,313</u>	<u>\$ (216,256)</u>
Receipts Over (Under) Expenditures	\$ 5,308		
Unencumbered Cash, Beginning	<u>1,172,318</u>		
Unencumbered Cash, Ending	<u>\$ 1,177,626</u>		

CHEROKEE COUNTY, KANSAS
Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 78,583	\$ 73,459	\$ 5,124
Delinquent Tax	3,863	1,575	2,288
Motor Vehicle Tax	15,041	15,840	(799)
16/20 M. Vehicle Tax	48	1,192	(1,144)
Commercial Vehicle Tax	277	-	277
Watercraft Tax	296	-	296
Recreational Vehicle Tax	190	195	(5)
Rental Excise Tax	3	-	3
Other	402	400	2
	<u>\$ 98,703</u>	<u>\$ 92,661</u>	<u>\$ 6,042</u>
Total Cash Receipts			
Expenditures			
General Government	\$ 101,130	\$ 103,000	\$ (1,870)
Total Expenditures	<u>\$ 101,130</u>	<u>\$ 103,000</u>	<u>\$ (1,870)</u>
Receipts Over (Under) Expenditures	\$ (2,427)		
Unencumbered Cash, Beginning	<u>22,481</u>		
Unencumbered Cash, Ending	<u>\$ 20,054</u>		

CHEROKEE COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance - Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 11,545	\$ 10,644	\$ 901
Delinquent Tax	1,117	537	580
Motor Vehicle Tax	3,526	2,754	772
16/20 M. Vehicle Tax	299	207	92
Commercial Vehicle Tax	67	-	67
Watercraft Tax	51	-	51
Recreational Vehicle Tax	42	34	8
Rental Excise Tax	1	-	1
Other	<u>10,087</u>	<u>10,000</u>	<u>87</u>
Total Receipts	<u>\$ 26,735</u>	<u>\$ 24,176</u>	<u>\$ 2,559</u>
Expenditures			
Public Works	<u>\$ 51,319</u>	<u>\$ 66,333</u>	<u>\$ (15,014)</u>
Receipts Over (Under) Expenditures	\$ (24,584)		
Unencumbered Cash, Beginning	<u>36,337</u>		
Unencumbered Cash, Ending	<u>\$ 11,753</u>		

CHEROKEE COUNTY, KANSAS
 Extension Council Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015\

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 185,470	\$ 176,285	\$ 9,185
Delinquent Tax	6,680	2,664	4,016
Motor Vehicle Tax	23,346	20,085	3,261
16/20 M. Vehicle Tax	1,433	1,512	(79)
Commercial Vehicle Tax	437	-	437
Watercraft Tax	375	-	375
Recreational Vehicle Tax	281	248	33
Rental Excise Tax	4	-	4
Total Receipts	<u>\$ 218,026</u>	<u>\$ 200,794</u>	<u>\$ 17,232</u>
Expenditures			
Appropriations to Extension Council Treasurer	<u>\$ 204,893</u>	<u>\$ 204,893</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 13,133		
Unencumbered Cash, Beginning	<u>18,377</u>		
Unencumbered Cash, Ending	<u>\$ 31,510</u>		

CHEROKEE COUNTY, KANSAS
 Soil Conservation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 22,554	\$ 21,486	\$ 1,068
Delinquent Tax	839	337	502
Motor Vehicle Tax	2,918	2,506	412
16/20 M. Vehicle Tax	178	189	(11)
Commercial Vehicle Tax	55	-	55
Watercraft Tax	47	-	47
Recreational Vehicle Tax	35	31	4
Rental Excise Tax	1	-	1
Total Receipts	<u>\$ 26,627</u>	<u>\$ 24,549</u>	<u>\$ 2,078</u>
Expenditures			
Appropriation to Conservation District Treasurer	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 1,627		
Unencumbered Cash, Beginning	<u>2,323</u>		
Unencumbered Cash, Ending	<u>\$ 3,950</u>		

CHEROKEE COUNTY, KANSAS
 Fair Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 12,041	\$ 11,637	\$ 404
Delinquent Tax	98	25	73
Total Receipts	<u>\$ 12,139</u>	<u>\$ 11,662</u>	<u>\$ 477</u>
Expenditures			
Appropriation to Fair Treasurer	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 139		
Unencumbered Cash, Beginning	<u>355</u>		
Unencumbered Cash, Ending	<u>\$ 494</u>		

CHEROKEE COUNTY, KANSAS
Emergency Medical Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 478,575	\$ 453,914	\$ 24,661
Delinquent Tax	18,506	11,720	6,786
Motor Vehicle Tax	66,283	57,042	9,241
16/20 M. Vehicle Tax	4,069	4,294	(225)
Commercial Vehicle Tax	1,241	-	1,241
Watercraft Tax	1,065	-	1,065
Recreational Vehicle Tax	798	703	95
Rental Excise Tax	12	-	12
Total Receipts	<u>\$ 570,549</u>	<u>\$ 527,673</u>	<u>\$ 42,876</u>
Expenditures			
Appropriation to Ambulance District Treasurers	<u>\$ 573,408</u>	<u>\$ 581,584</u>	<u>\$ (8,176)</u>
Total Expenditures	<u>\$ 573,408</u>	<u>\$ 581,584</u>	<u>\$ (8,176)</u>
Receipts Over (Under) Expenditures	\$ (2,859)		
Unencumbered Cash, Beginning	<u>89,266</u>		
Unencumbered Cash, Ending	<u>\$ 86,407</u>		

CHEROKEE COUNTY, KANSAS
 Elderly Services Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 6,783	\$ 6,398	\$ 385
Delinquent Tax	573	400	173
Motor Vehicle Tax	1,387	1,153	234
16/20 M. Vehicle Tax	100	87	13
Commercial Vehicle Tax	26	-	26
Watercraft Tax	21	-	21
Recreational Vehicle Tax	16	14	2
Total Receipts	<u>\$ 8,906</u>	<u>\$ 8,052</u>	<u>\$ 854</u>
Expenditures			
Elderly Programs	<u>\$ 17,282</u>	<u>\$ 20,000</u>	<u>\$ (2,718)</u>
Receipts Over (Under) Expenditures	\$ (8,376)		
Unencumbered Cash, Beginning	<u>25,165</u>		
Unencumbered Cash, Ending	<u>\$ 16,789</u>		

CHEROKEE COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 100,628	\$ 95,634	\$ 4,994
Delinquent Tax	3,711	1,475	2,236
Motor Vehicle Tax	12,977	11,168	1,809
16/20 M. Vehicle Tax	797	841	(44)
Commercial Vehicle Tax	243	-	243
Watercraft Tax	209	-	209
Recreational Vehicle Tax	156	138	18
Rental Excise Tax	2	-	2
	<u>\$ 118,723</u>	<u>\$ 109,256</u>	<u>\$ 9,467</u>
Total Receipts			
Expenditures			
Public Health	<u>\$ 111,457</u>	<u>\$ 111,457</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 7,266		
Unencumbered Cash, Beginning	<u>10,107</u>		
Unencumbered Cash, Ending	<u>\$ 17,373</u>		

CHEROKEE COUNTY, KANSAS
Mental Retardation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 100,765	\$ 95,725	\$ 5,040
Delinquent Tax	3,708	1,475	2,233
Motor Vehicle Tax	12,965	11,144	1,821
16/20 M. Vehicle Tax	799	839	(40)
Commercial Vehicle Tax	243	-	243
Watercraft Tax	208	-	208
Recreational Vehicle Tax	156	137	19
Rental Excise Tax	3	-	3
Total Receipts	<u>\$ 118,847</u>	<u>\$ 109,320</u>	<u>\$ 9,527</u>
Expenditures			
Public Health	<u>\$ 111,457</u>	<u>\$ 111,457</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 7,390		
Unencumbered Cash, Beginning	<u>10,108</u>		
Unencumbered Cash, Ending	<u>\$ 17,498</u>		

CHEROKEE COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 1,091,488	\$ 1,004,453	\$ 87,035
Delinquent Tax	84,565	30,000	54,565
Motor Vehicle Tax	360,354	316,693	43,661
16/20 M. Vehicle Tax	19,987	23,839	(3,852)
Commercial Vehicle Tax	6,737	-	6,737
Watercraft Tax	5,916	-	5,916
Recreational Vehicle Tax	4,361	3,903	458
Rental Excise Tax	68	-	68
Reimbursements and Other	806,949	720,000	86,949
Total Receipts	<u>\$ 2,380,425</u>	<u>\$ 2,098,888</u>	<u>\$ 281,537</u>
Expenditures			
General Government	\$ 3,390,764	\$ 3,000,000	\$ 390,764
Total Expenditures	<u>\$ 3,390,764</u>	<u>\$ 3,000,000</u>	<u>\$ 390,764</u>
Receipts Over (Under) Expenditures	\$ (1,010,339)		
Unencumbered Cash, Beginning	<u>868,562</u>		
Unencumbered Cash, Ending	<u>\$ (141,777)</u>		

CHEROKEE COUNTY, KANSAS
Out-District Tuition Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Delinquent Tax	<u>\$ 53</u>
Expenditures	
Education	<u>\$ -</u>
Total Expenditures	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 53
Unencumbered Cash, Beginning	<u> 1,976</u>
Unencumbered Cash, Ending	<u><u>\$ 2,029</u></u>

CHEROKEE COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Local Alcoholic Liquor Fund	<u>\$ 4,338</u>	<u>\$ 3,930</u>	<u>\$ 408</u>
Expenditures			
Recreation	<u>\$ 1,000</u>	<u>\$ 745</u>	<u>\$ 255</u>
Receipts Over (Under) Expenditures	\$ 3,338		
Unencumbered Cash, Beginning	<u>(5,378)</u>		
Unencumbered Cash, Ending	<u>\$ (2,040)</u>		

CHEROKEE COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Local Alcoholic Liquor Fund	<u>\$ 13,061</u>	<u>\$ 11,791</u>	<u>\$ 1,270</u>
Expenditures			
Public Health	<u>\$ 10,538</u>	<u>\$ 20,803</u>	<u>\$ (10,265)</u>
Receipts Over (Under) Expenditures	\$ 2,523		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 2,523</u>		

CHEROKEE COUNTY, KANSAS
Landfill Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Operating Transfers	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 25,000</u>
Expenditures			
Sanitation	<u>\$ 22,308</u>	<u>\$ 4,016</u>	<u>\$ 18,292</u>
Total Expenditures	<u>\$ 22,308</u>	<u>\$ 4,016</u>	<u>\$ 18,292</u>
Receipts Over (Under) Expenditures	\$ 2,692		
Unencumbered Cash, Beginning	<u>(600)</u>		
Unencumbered Cash, Ending	<u>\$ 2,092</u>		

CHEROKEE COUNTY, KANSAS
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Transient Guest Tax	<u>\$ 6,969</u>	<u>\$ 9,000</u>	<u>\$ (2,031)</u>
Expenditures			
Tourism and Promotion	<u>\$ 6,969</u>	<u>\$ 10,300</u>	<u>\$ (3,331)</u>
Receipts Over (Under) Expenditures	\$ -		
Unencumbered Cash, Beginning	<u>(28)</u>		
Unencumbered Cash, Ending	<u>\$ (28)</u>		

CHEROKEE COUNTY, KANSAS
Law Enforcement VIN Fee Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Fees	<u>\$ 8,454</u>
Expenditures	
State of Kansas	<u>\$ 1,816</u>
Receipts Over (Under) Expenditures	\$ 6,638
Unencumbered Cash, Beginning	<u> 7,258</u>
Unencumbered Cash, Ending	<u><u>\$ 13,896</u></u>

CHEROKEE COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Operating Transfers	<u>\$ 61,918</u>
Expenditures	
Equipment	\$ 227,261
Operating Transfers	<u> 140,000</u>
Total Expenditures	<u>\$ 367,261</u>
Receipts Over (Under) Expenditures	\$ (305,343)
Unencumbered Cash, Beginning	<u> 774,566</u>
Unencumbered Cash, Ending	<u><u> 469,223</u></u>

CHEROKEE COUNTY, KANSAS
Emergency Telephone Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance - Over (Under)
Receipts			
Telephone Tax	\$ 117,481	\$ 150,000	\$ (32,519)
Interest	403	60	343
Total Receipts	<u>\$ 117,884</u>	<u>\$ 150,060</u>	<u>\$ (32,176)</u>
Expenditures			
Public Safety	<u>\$ 168,283</u>	<u>\$ 459,433</u>	<u>\$ (291,150)</u>
Receipts Over (Under) Expenditures	\$ (50,399)		
Unencumbered Cash, Beginning	<u>358,062</u>		
Unencumbered Cash, Ending	<u>\$ 307,663</u>		

CHEROKEE COUNTY, KANSAS
County Attorney Special Law Enforcement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Other	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures			
Public Safety	<u>\$ -</u>	<u>\$ 329</u>	<u>\$ (329)</u>
Receipts Over (Under) Expenditures	\$ -		
Unencumbered Cash, Beginning	<u>629</u>		
Unencumbered Cash, Ending	<u>\$ 629</u>		

CHEROKEE COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Fees	<u>\$ 19,149</u>
Expenditures	
General Government	<u>\$ 21,301</u>
Receipts Over (Under) Expenditures	\$ (2,152)
Unencumbered Cash, Beginning	<u>30,973</u>
Unencumbered Cash, Ending	<u><u>\$ 28,821</u></u>

CHEROKEE COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Fees	<u>\$ 4,735</u>
Expenditures	
General Government	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 4,735
Unencumbered Cash, Beginning	<u> -</u>
Unencumbered Cash, Ending	<u><u>\$ 4,735</u></u>

CHEROKEE COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Fees	<u>\$ 4,735</u>
Expenditures	
General Government	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 4,735
Unencumbered Cash, Beginning	<u> -</u>
Unencumbered Cash, Ending	<u><u>\$ 4,735</u></u>

CHEROKEE COUNTY, KANSAS
State Line Road Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Interest	<u>\$ -</u>
Expenditures	
Public Works	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash, Beginning	<u>261</u>
Unencumbered Cash, Ending	<u><u>\$ 261</u></u>

CHEROKEE COUNTY, KANSAS
Drug Tax Stamp Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Drug Control Payments	<u>\$ 569</u>
Expenditures	
Public Safety	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 569
Unencumbered Cash, Beginning	<u> 1,574</u>
Unencumbered Cash, Ending	<u><u>\$ 2,143</u></u>

CHEROKEE COUNTY, KANSAS
Special Liability Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Taxes and Shared Receipts:	
Delinquent Tax	\$ 115
Total Receipts	<u>\$ 115</u>
Expenditures	
General Government	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 115
Unencumbered Cash, Beginning	<u>16,932</u>
Unencumbered Cash, Ending	<u><u>\$ 17,047</u></u>

CHEROKEE COUNTY, KANSAS
County Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Taxes and Shared Receipts:	
Delinquent Tax	<u>\$ 58</u>
Total Receipts	<u>\$ 58</u>
Expenditures	
Public Works	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 58
Unencumbered Cash, Beginning	<u>948</u>
Unencumbered Cash, Ending	<u><u>\$ 1,006</u></u>

CHEROKEE COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Taxes and Shared Receipts:	
Ad Valorem Property Tax	\$ 142,789
Delinquent Tax	5,368
Motor Vehicle Tax	18,726
16/20 M. Vehicle Tax	1,136
Commercial Vehicle Tax	350
Watercraft Tax	302
Recreational Vehicle Tax	226
Rental Excise Tax	4
	<hr/>
Total Receipts	\$ 168,901
	<hr/>
Expenditures	
Public Works	\$ 207,002
	<hr/>
Receipts Over (Under) Expenditures	\$ (38,101)
	<hr/>
Unencumbered Cash, Beginning	431,867
	<hr/>
Unencumbered Cash, Ending	\$ 393,766
	<hr/> <hr/>

CHEROKEE COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Operating Transfers	<u>\$ -</u>
Expenditures	
Public Works	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash, Beginning	<u>1,264</u>
Unencumbered Cash, Ending	<u><u>\$ 1,264</u></u>

CHEROKEE COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Operating Transfers	<u>\$ -</u>
Expenditures	
Public Works	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash, Beginning	<u>100</u>
Unencumbered Cash, Ending	<u><u>\$ 100</u></u>

CHEROKEE COUNTY, KANSAS
Law Library Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Fees	<u>\$ 10,498</u>
Expenditures	
Public Safety	<u>\$ 14,989</u>
Receipts Over (Under) Expenditures	\$ (4,491)
Unencumbered Cash, Beginning	<u>36,821</u>
Unencumbered Cash, Ending	<u><u>\$ 32,330</u></u>

CHEROKEE COUNTY, KANSAS
Electronic Monitoring Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Federal/State Grants	<u>\$ -</u>
Expenditures	
Public Safety	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash, Beginning	<u>910</u>
Unencumbered Cash, Ending	<u><u>\$ 910</u></u>

CHEROKEE COUNTY, KANSAS
Bad Check Fee Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Fees	<u>\$ -</u>
Expenditures	
General Government	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash, Beginning	<u>89</u>
Unencumbered Cash, Ending	<u><u>\$ 89</u></u>

CHEROKEE COUNTY, KANSAS
Drug Free Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Other	<u>\$ -</u>
Expenditures	
Operating Transfers	<u>\$ 4,539</u>
Receipts Over (Under) Expenditures	\$ (4,539)
Unencumbered Cash, Beginning	<u>4,539</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

CHEROKEE COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Fees	<u>\$ 1,521</u>	<u>\$ 2,000</u>	<u>\$ (479)</u>
Expenditures			
Public Safety	<u>\$ 1,806</u>	<u>\$ 4,624</u>	<u>\$ (2,818)</u>
Receipts Over (Under) Expenditures	\$ (285)		
Unencumbered Cash, Beginning	<u>3,646</u>		
Unencumbered Cash, Ending	<u>\$ 3,361</u>		

CHEROKEE COUNTY, KANSAS
Severe Weather Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Charges for Services	<u>\$ -</u>
Expenditures	
Equipment	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash, Beginning	<u>22</u>
Unencumbered Cash, Ending	<u><u>\$ 22</u></u>

CHEROKEE COUNTY, KANSAS
Spider Program Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Fees	<u>\$ 7,300</u>
Expenditures	
Public Safety	<u>\$ 7,889</u>
Receipts Over (Under) Expenditures	\$ (589)
Unencumbered Cash, Beginning	<u> 8,916</u>
Unencumbered Cash, Ending	<u><u>\$ 8,327</u></u>

CHEROKEE COUNTY, KANSAS
Attorney Application Fee Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Fees	<u>\$ 6,371</u>
Expenditures	
Public Safety	<u>\$ 609</u>
Receipts Over (Under) Expenditures	\$ 5,762
Unencumbered Cash, Beginning	<u> 9,755</u>
Unencumbered Cash, Ending	<u><u>\$ 15,517</u></u>

CHEROKEE COUNTY, KANSAS
EMPG Emergency Preparedness Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Grant	<u>\$ -</u>
Expenditures	
General Government	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash, Beginning	<u>500</u>
Unencumbered Cash, Ending	<u><u>\$ 500</u></u>

CHEROKEE COUNTY, KANSAS
Emergency Planning Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Grant	<u>\$ -</u>
Expenditures	
General Government	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash, Beginning	<u>201</u>
Unencumbered Cash, Ending	<u><u>\$ 201</u></u>

CHEROKEE COUNTY, KANSAS
COPS Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Grant	<u>\$ 6,041</u>
Total Receipts	<u>\$ 6,041</u>
Expenditures	
Capital Outlay	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 6,041
Unencumbered Cash, Beginning	<u>25,005</u>
Unencumbered Cash, Ending	<u><u>\$ 31,046</u></u>

CHEROKEE COUNTY, KANSAS
NSP Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Grant	<u>\$ -</u>
Expenditures	
Payment to KDOC	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash, Beginning	<u>1,895</u>
Unencumbered Cash, Ending	<u><u>\$ 1,895</u></u>

CHEROKEE COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures			
Operating Transfers	<u>\$ -</u>	<u>\$ 1,341</u>	<u>\$ (1,341)</u>
Receipts Over (Under) Expenditures	\$ -		
Unencumbered Cash, Beginning	<u>1,341</u>		
Unencumbered Cash, Ending	<u>\$ 1,341</u>		

CHEROKEE COUNTY, KANSAS
Sewer District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance - Over (Under)
Receipts			
Charges for Services	\$ 96,697	\$ 120,000	\$ (23,303)
Special Assessments	15,225	-	15,225
Grants	-	-	-
Operating Transfers	-	-	-
Total Receipts	<u>\$ 111,922</u>	<u>\$ 120,000</u>	<u>\$ (8,078)</u>
Expenditures			
Public Works	\$ 129,513	\$ 178,019	\$ (48,506)
KDHE Loan Payments	15,442	22,574	(7,132)
Total Expenditures	<u>\$ 144,955</u>	<u>\$ 200,593</u>	<u>\$ (55,638)</u>
Receipts Over (Under) Expenditures	\$ (33,033)		
Unencumbered Cash, Beginning	<u>76,059</u>		
Unencumbered Cash, Ending	<u>\$ 43,026</u>		

CHEROKEE COUNTY, KANSAS
 Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2015

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Kansas Educational Buildings	\$ -	\$ 168,980	\$ 168,980	\$ -
Kansas Institutions Buildings	-	84,490	84,490	-
Correctional Institutions	(118)	-	-	(118)
State General Fund	-	3	3	-
Game Licenses	2,408	20,750	20,119	3,039
Temporary Boat Permits	(489)	7,349	7,343	(483)
Cereal Malt Beverage Stamps	400	300	450	250
Diversion Supervision Fees	5	-	-	5
Rural Directory	15	-	-	15
Southeast Kansas Library	-	174,482	174,482	-
Unclaimed Monies	11,902	-	-	11,902
Unclaimed Estates	157,756	-	-	157,756
Payroll Tax Withholdings	540	535,643	536,183	-
Sheltered Workshop	16	1	-	17
Local Alcoholic Liquor	4,824	16,915	21,739	-
Information Network of Kansas	16,217	8,281	-	24,498
Bankruptcy	1,865	-	-	1,865
Rural Water District	246	-	-	246
Townships	-	199,808	199,808	-
Cities	2,609	3,358,216	3,361,776	(951)
Schools	-	6,826,057	6,826,077	(20)
Current Tax	6,240,559	17,627,451	16,343,339	7,524,671
Holding	404	37	85	356
Long and Short	(285)	12	52	(325)
Partial Payments	1,262	400	400	1,262
Redemption Tax	44,956	665,805	602,948	107,813
Delinquent Personal Tax	4,444	40,561	41,768	3,237
Judicial Delinquent Personal Tax	11,354	5,991	-	17,345
Overpayment	395	9,016	9,061	350
Protest Tax	146,662	1,367,830	1,067,274	447,218
Advance Tax	849	-	849	-
Heritage Trust	1,426	9,438	8,328	2,536
Water Craft	18,429	13,526	21,442	10,513
Vehicle Tax	(110,185)	2,017,109	1,929,091	(22,167)
16/20 M Vehicle Tax	45,806	100,268	100,554	45,520

CHEROKEE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2015

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
In Lieu of Tax	1,483	-	-	1,483
KCOVRS Tax	-	39,400	38,558	842
Vehicle Excise Tax	207	468	486	189
Recreational Vehicle Tax	1,076	1,702	632	2,146
District Court	183,330	1,006,975	1,103,225	87,080
District Court Cases	16,127	13	-	16,140
Drug Forfeiture Fund	1,080	-	-	1,080
Sheriff Inmate	9,771	176,923	175,646	11,048
Special Auto	777,457	5,080,925	5,059,045	799,337
Total	<u>\$ 7,594,803</u>	<u>\$ 39,565,125</u>	<u>\$ 37,904,233</u>	<u>\$ 9,255,695</u>