

PAWNEE COUNTY, KANSAS

FINANCIAL STATEMENT
For the Year Ended December 31, 2015

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

PAWNEE COUNTY, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended December 31, 2015

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VONFELDT, BAUER & VONFELDT, CHTD.

CERTIFIED PUBLIC ACCOUNTANTS

Telephone: (620) 285-2107

MEMBERS OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND

818 Broadway

Fax (620) 285-2110

KANSAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 127

Larned, KS 67550

INDEPENDENT AUDITOR'S REPORT

To the County Commissioners
Pawnee County, Kansas
Larned, Kansas 67550

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Pawnee County, Kansas, a Municipality, 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 the 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 Pawnee 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 Pawnee 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 Pawnee 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 and summary 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. The graphical analysis (Schedule 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement nor 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.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which we rendered an unmodified opinion dated September 2, 2016. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

September 2, 2016

PAWNEE 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
General Funds:		
General Fund	\$ 485,961.80	\$ 0.00
Special Purpose Funds:		
Road & Bridge/Noxious Weed Fund	90,864.62	0.00
Extension Council Fund	9,173.51	0.00
Airport Fund	14,243.21	0.00
Library Fund	2,221.35	0.00
Historical Collections Fund	10,307.04	0.00
Services to the Elderly Fund	2,148.39	0.00
Employee Benefit Fund	676,723.68	0.00
County Health Fund	804,400.23	50.00
Health Sales Tax (1%) Fund	2,099,951.50	0.00
Special Alcohol & Drug Fund	15,461.84	0.00
District Coroner Fund	1,180.70	0.00
Law Enforcement Forfeiture Fund	36,626.36	0.00
911 Fund	10,684.46	0.00
Auto Administration Fund	0.00	0.00
Prosecuting Attorney Training Fund	12,770.96	0.00
Community Corrections/Juvenile Services Fund	0.00	0.00
Adult Department of Corrections Fund	104,666.67	0.00
Juvenile Department of Correction Fund	41,644.11	0.00
Pawnee County Diversion Supervision Fund	2,642.30	0.00
Lane County Diversion Supervision Fund	1,048.00	0.00
Juvenile Separation Fund	5,334.56	0.00
Discretionary Fund	1,261.52	0.00
Special Oil Royalty Fund	25,932.62	0.00
Equipment Reserve Fund	4,761.38	0.00
Courthouse Special Fund	233,179.90	0.00
Capital Improvement Fund	20,227.53	0.00
Register of Deeds Technology Fund	34,614.56	0.00
County Clerk Technology Fund	0.00	0.00
County Treasurer Technology Fund	0.00	0.00
Micro Loans Funds	7,758.28	0.00
Citizens Review Board Grant Fund	2,512.85	0.00
Kansas Foundation Grant Fund	13,310.00	0.00

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

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 4,160,961.38	\$ 4,043,838.06	\$ 603,085.12	\$ 158,110.35	\$ 761,195.47
2,512,528.09	2,441,450.71	161,942.00	90,271.11	252,213.11
129,509.03	130,862.00	7,820.54	0.00	7,820.54
28,080.83	40,346.86	1,977.18	6,235.44	8,212.62
46,053.69	44,142.00	4,133.04	0.00	4,133.04
62,559.19	58,063.77	14,802.46	47.70	14,850.16
18,812.56	18,520.00	2,440.95	0.00	2,440.95
916,082.58	1,103,871.38	488,934.88	1,173.00	490,107.88
472,697.80	22,844.09	1,254,303.94	0.00	1,254,303.94
744,044.32	226,668.78	2,617,327.04	7,632.00	2,624,959.04
4,838.73	0.00	20,300.57	0.00	20,300.57
1,518.20	2,340.00	358.90	0.00	358.90
27,287.00	29,175.55	34,737.81	250.00	34,987.81
0.00	10,684.46	0.00	0.00	0.00
55,627.00	55,627.00	0.00	0.00	0.00
2,476.50	2,503.53	12,743.93	0.00	12,743.93
0.00	0.00	0.00	0.00	0.00
227,105.49	223,175.52	108,596.64	0.00	108,596.64
201,259.45	203,180.51	39,723.05	0.00	39,723.05
14,945.00	10,526.20	7,061.10	0.00	7,061.10
524.86	309.66	1,263.20	0.00	1,263.20
0.00	254.70	5,079.86	0.00	5,079.86
549.00	454.16	1,356.36	0.00	1,356.36
15,373.06	0.00	41,305.68	0.00	41,305.68
4,946.40	7,568.54	2,139.24	0.00	2,139.24
442.31	0.00	233,622.21	0.00	233,622.21
3,240.00	12,800.00	10,667.53	0.00	10,667.53
10,778.00	7,303.40	38,089.16	0.00	38,089.16
2,694.50	0.00	2,694.50	0.00	2,694.50
2,694.50	0.00	2,694.50	0.00	2,694.50
4,154.85	0.00	11,913.13	0.00	11,913.13
9,471.12	6,900.00	5,083.97	0.00	5,083.97
21,850.00	12,204.41	22,955.59	0.00	22,955.59

PAWNEE 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
Trust Funds:		
Special Prosecuting Trust Fund	55.00	0.00
Special Law Enforcement Trust Fund	72.00	0.00
Total Reporting Entity (Excluding Agency Funds)	\$ 4,771,740.93	\$ 50.00

Composition of Cash:

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

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
0.00	0.00	55.00	0.00	55.00
<u>0.00</u>	<u>0.00</u>	<u>72.00</u>	<u>0.00</u>	<u>72.00</u>
<u>\$ 9,703,105.44</u>	<u>\$ 8,715,615.29</u>	<u>\$ 5,759,281.08</u>	<u>\$ 263,719.60</u>	<u>\$ 6,023,000.68</u>

Cash on Hand	\$ 2,495.29
Checking Accounts	724,701.91
Saving Accounts	13,057,880.79
Petty Cash	2,100.00
Certificates of Deposit	<u>954,048.21</u>
Total Cash	14,741,226.20
Agency Funds per Schedule 3	<u>(8,718,225.52)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 6,023,000.68</u>

PAWNEE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2015

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Pawnee County, Kansas (County) is a municipal corporation governed by an elected three-member commission. This financial statement presents Pawnee County, Kansas (municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

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

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Trust fund - funds used to report assets held in trust for the benefit 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.).

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.).

C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The 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 or outflows, other than those mentioned above.

The County 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.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of checking accounts, interest bearing checking accounts, saving accounts and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. REIMBURSED EXPENSES

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

F. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - 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 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 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 Road & Bridge/Noxious Weed Fund and Special Oil Royalty Fund were amended during the year.

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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment for Qualifying Budget Credits: The County may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

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 project funds, trust funds, and the following special purpose funds:

- | | |
|------------------------------------|----------------------------------|
| Prosecuting Attorney Training Fund | County Clerk Technology Fund |
| Equipment Reserve Fund | County Treasurer Technology Fund |
| Courthouse Special Fund | Micro Loans Funds |
| Capital Improvement Fund | Citizens Review Board Grant Fund |
| Register of Deeds Technology Fund | Kansas Foundation Grant Fund |

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

1. Funds on deposit at Farmers Bank & Trust were under secured during the year in violation of K.S.A. 9-1402.
2. Expenditures in the Airport Fund and Pawnee County Diversion Supervision Fund exceeded the authorized budget in violation of K.S.A. 79-2935.

Management is aware of no other statutory violations for the period covered by the audit.

Note 4 - DEPOSITS

K.S.A. 9-1401 established 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 County 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 investments 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.

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%. There were no designated "peak periods" during the year. All deposits were legally secured at December 31, 2015.

At December 31, 2015 the County's carrying amount of deposits was \$14,738,430.91 and the bank balance was \$15,483,499.04. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,666,498.15 was covered by federal depository insurance, and \$13,817,000.89 was collateralized with securities held by the pledging financial institution's agents in the County's name.

Note 5 - LONG TERM DEBT

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

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
Capital leases payable:				
2013 Volvo L110G Loader	2.15%	6/10/2013	132,997.00	6/10/2016
2013 John Deere 772G Grader	2.80%	9/09/2013	177,923.59	10/09/2018
2013 John Deere 772G Grader	3.10%	9/20/2013	186,553.49	9/20/2020
2014 Peterbilt Truck	2.84%	3/11/2014	161,583.55	3/11/2019
2015 Volvo 110 Wheel Loader	2.41%	7/27/2015	212,762.00	12/27/2020

Total Contractual Indebtedness

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

	<u>12/31/2016</u>	<u>12/31/2017</u>	<u>12/31/2018</u>
PRINCIPAL:			
Capital leases payable	<u>\$ 126,132.14</u>	<u>\$ 127,036.92</u>	<u>\$ 176,312.56</u>
TOTAL PRINCIPAL	<u>126,132.14</u>	<u>127,036.92</u>	<u>176,312.56</u>
INTEREST:			
Capital leases payable	<u>14,274.45</u>	<u>13,369.67</u>	<u>9,940.17</u>
TOTAL INTEREST	<u>14,274.45</u>	<u>13,369.67</u>	<u>9,940.17</u>
TOTAL PRINCIPAL & INTEREST	<u>\$ 140,406.59</u>	<u>\$ 140,406.59</u>	<u>\$ 186,252.73</u>

<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions / Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
\$ 42,793.50	\$ 0.00	\$ 42,793.50	\$ 0.00	\$ 840.83
152,504.13	0.00	25,350.33	127,153.80	4,649.67
161,587.34	0.00	24,652.25	136,935.09	5,454.48
161,583.55	0.00	30,208.51	131,375.04	4,913.93
<u>0.00</u>	<u>212,762.00</u>	<u>0.00</u>	<u>212,762.00</u>	<u>0.00</u>
<u>\$ 518,468.52</u>	<u>\$ 212,762.00</u>	<u>\$ 123,004.59</u>	<u>\$ 608,225.93</u>	<u>\$ 15,858.91</u>

<u>12/31/2019</u>	<u>12/31/2020</u>	<u>Total</u>
\$ 105,827.53	\$ 72,916.78	\$ 608,225.93
<u>105,827.53</u>	<u>72,916.78</u>	<u>608,225.93</u>
<u>4,905.84</u>	<u>1,997.42</u>	<u>44,487.55</u>
<u>4,905.84</u>	<u>1,997.42</u>	<u>44,487.55</u>
<u>\$ 110,733.37</u>	<u>\$ 74,914.20</u>	<u>\$ 652,713.48</u>

Note 5 - LONG TERM DEBT (Cont'd.)

The County entered into a lease purchase agreement for a 2013 Volvo L110G Loader from First State Bank on June 10, 2013. The lease requires three annual payments of \$46,279.87, which began December 2013. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for a 2013 John Deere 772G grader from First State Bank on September 9, 2013. The lease requires five annual payments of \$30,000.00, which began September 2014, and a final payment of \$46,009.76 in October 2018. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for a 2013 John Deere 772G grader from First State Bank on September 20, 2013. The lease requires seven annual payments of \$30,106.73, which began September 2014. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for a 2014 Peterbilt Truck from First State Bank on March 11, 2014. The lease requires five annual payments of \$35,122.44, which began March 2015. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for a 2015 Volvo 110 Wheel Loader from First State Bank on July 27, 2015. The lease requires five annual payments of \$45,177.42 which began January 2016. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Auto Administration	General	K.S.A. 8-145	\$ 46,669.15

Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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 this financial statement.

Under the Consolidated Omnibus Budget 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.

Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

Compensated Absences . Pawnee County's personnel policy regarding compensated absences is that upon termination of employment within the first year of service, the employee forfeits his/her accumulated vacation leave. If separation occurs after the first year, an employee is entitled to pay for unused earned vacation. Vacation time is to be increased to 1.25 days per month after 5 years of continuous days of employment, and then to 1.5 days per month after 10 years of continuous employment. All vacation time taken has to meet approval of department head. Maximum vacation time that can be accrued is 20 days. All vacation time must be taken and may not be cashed in, except upon termination. Upon termination of employment, an employee forfeits any accumulated sick leave, unless retiring. Accumulated sick leave shall be paid to the employee upon normal retirement rate of one day for every two days of leave accumulated up to 60 days. The potential liability for compensated absences as of December 31, 2015 and 2014 is \$107,898.20 and \$95,822.66, respectively, which is a net change of \$12,075.54.

Note 8 - 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 Kansas law. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERs (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. 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. Member contributions are withheld by their employer and paid to KPERs according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERs 1, KPERs 2 and KPERs 3 be determined base 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 the county were \$257,206.04 for the year ended December 31, 2015.

Net Pension Liability. At December 31, 2015 the County's proportionate share of the collective net pension liability reported by KPERs was \$2,212,190.00. 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 and actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERs, relative to the total employer and non-employer contributions of the Local subgroup within KPERs. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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.

Note 9 - CONTINGENCIES

During the ordinary course of its operations the County is a party to potential claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material effect on the County's financial statement.

Note 10 - RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability and workers compensation 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 Kansas County Association Multiline Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORCC). These are public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP and KWORC for its coverage against risks of loss, including equipment, property and building coverage and workers compensation insurance. The agreement to participate provides that KCAMP and KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP and KWORCC's management.

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

Note 11 - OPERATING LEASES

Operating Leases:

The County has entered into an operating lease with Pitney Bowes for a postage machine which contain cancellation provisions and are subject to annual appropriations. For the year ending December 31, 2015 rent expenditures were \$4,642.44 (paid from the General Fund).

On June 15, 2015, the County entered into a lease agreement with First Bank of Sterling for a 2015 Bobcat T650 Compact Trac Loader. The lease agreement is for one year with an annual rental payment of \$4,900.00 due at the beginning of the lease and an option to purchase at the end of the lease term for \$48,687.00. The County did not exercise this option but instead entered into a new one year lease agreement with First Bank of Sterling on May 23, 2016 for a Bobcat T650 T4 Compact Trac Loader. The annual rental payment of \$4,900.00 under the lease agreement was made June 22, 2015 (paid from the Road & Bridge/Noxious Weed Fund).

On December 15, 2011 an agreement was entered into with Pawnee County, Kansas Public Building Commission (Commission) to lease a hospital building. The lease will terminate upon the occurrence of the following (a) the County shall have paid to the Commission all rental payments which the County is obligated under this lease; (b) the County has made arrangements which, in the opinion of the Commission, are adequate to comply with the Commission's obligations to pay any arbitrage rebate to the United States; and (c) all of the principal of and interest on all bonds shall have been paid in full or provision made for their payment in accordance with the provisions of the bond indenture. The Commission reserves and the County covenants agrees to pay basic rent to the Commission in immediately available funds during the basic term, for deposit in the debt service fund, on each basic rent payment date. In addition to basic rent, the County shall pay any additional rent required to be paid pursuant to this lease, or, if such payment cannot be made from legally available funds, as soon thereafter as funds can be made legally available after receipt of written notice thereof given to the County by the Commission or the Trustee. The lease further states that the County will sublease the hospital to Pawnee Valley Community Hospital (Hospital) to operate. The Hospital shall pay to or for the benefit of the County as rentals for the leasehold granted hereunder the lesser of (i) all basic rent and all additional rent payable under the lease or (ii) the positive net cash flow of the Hospital derived from the operation of the hospital (see Note 11). For the year ended December 31, 2015 the County was not required to make any rental payments under this agreement.

Note 11 - OPERATING LEASES (Cont'd.)

Potential future minimum rental payments under this agreement are as follows:

Year	Amount
12/31/2016	1,268,327.50
12/31/2017	1,271,533.75
12/31/2018	1,271,460.00
12/31/2019	1,271,332.50
12/31/2020	1,264,322.50
12/31/2021 - 12/31/2025	6,326,953.75
12/31/2026 - 12/31/2030	6,305,367.50
12/31/2031 - 12/31/2035	6,285,490.00
12/31/2036 - 12/31/2040	1,252,718.75

Note 12 - CONTINGENT LIABILITIES

During the ordinary course of its operations the County is a party to potential claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material effect on the County's financial statement.

Pawnee Valley Community Hospital:

The Pawnee Valley Community Hospital (Hospital) is a Kansas nonprofit membership corporation organized under the laws of the State, and is a tax-exempt organization described in Code Section 501(c)(3). The Hospital is a critical access hospital operating 25 licensed acute/skilled beds. The Hospital is governed by a three member Board of Directors. The Hospital's sole corporate member is HaysMed Partners, Inc. (HaysMed), also a Kansas nonprofit membership corporation organized under the laws of the State. HaysMed's sole member is Hays Medical Center, Inc. (Hays Medical Center), which owns and operates a 203 bed hospital in the City of Hays, Kansas. The Hospital contracts with Hays Medical Center to operate the Hospital pursuant to a Hospital Service Agreement dated March 1, 2010. Pawnee County, Kansas (County), Pawnee County, Kansas Public Building Commission (Issuer), The Hospital, and HaysMed have entered into an Amended and Restated Affiliation Agreement (A/R Affiliation Agreement), dated as of December 2, 2014, which replaced an Amended and Restated Affiliation Agreement between the parties dated as of November 14, 2011, and to which Hays Medical Center has joined by joinder. The A/R Affiliation Agreement obligates the Hospital to operate the existing critical access Pawnee Valley Community Hospital for the County and any replacement hospital facility. It also requires the County to provide facilities and equipment for the Hospital and to support its operations by covering any operating losses of the Hospital, should any occur. The A/R Affiliation Agreement has a five-year term and the Hospital, Hays Medical Center and the County have the option to terminate the A/R Affiliation agreement upon 180 days prior notice following the third anniversary of the A/R Affiliation Agreement. The A/R Affiliation Agreement can be terminated for cause by any party thereto for default. Upon termination of the A/R Affiliation Agreement by any of the parties, HaysMed is entitled to require the County to purchased the entire membership interest in the Hospital for a purchase price equal to the Hospital's net book value, or if that value is negative, for a purchase price of \$0.

Note 12 - CONTINGENT LIABILITIES (Cont'd.)

Pawnee County, Kansas Public Building Commission:

The Pawnee County, Kansas Public Building Commission (Issuer) is a municipal corporation and was organized in 2011 by the Board of County Commissioners of Pawnee County, Kansas (County) pursuant to Resolution No. 2011-05 of the County and the Act. The Issuer's governing body consists of three members who are appointed by the individual County Commissioners. The Issuer's principal function and responsibility is to finance the acquisition and construction of building facilities for lease to governmental entities. The County is a political subdivision organized under the laws of the State. The County has authority under the Act to enter into the Lease and Sublease. A Lease with the Issuer and a Sublease with the Hospital was entered into on December 15, 2011. In August 2009, the electors of the County authorized the imposition of a 1% countywide retailers' sales tax for health care services, collection of which began January 1, 2010 (the "Sales Tax"). Proceeds of the Sales Tax are available to be used by the County to make its Basic Rental Payments to the Issuer pursuant to the Lease, to the extent that the revenues derived by the County from payments made by the Hospital to the County, or on behalf of the County, pursuant to the terms of the Sublease are insufficient to pay the Basic Rental Payments. On December 15, 2011 \$9,620,000 of Hospital Revenue Bonds (Pawnee Community Hospital Project) Series 2011 was issued by the Pawnee County, Kansas Public Building Commission, which it has authority to issue under the Act, for the purpose of the construction of a new community hospital. On February 15, 2012 \$10,000,000 of Hospital Revenue Bonds (Pawnee Community Hospital Project) Series 2012 was issued by the Pawnee County, Kansas Public Building Commission, which it has authority to issue under the Act, for the purpose of the construction of a new community hospital. The financial statement for Pawnee County, Kansas Public Building Commission is available in electronic form at the website of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>.

Note 13 - SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through September 2, 2016, and does not believe any events have occurred which affect the financial statement as presented.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

PAWNEE 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
General Funds:		
General Fund	\$ 4,450,090.00	\$ 0.00
Special Purpose Funds:		
Road & Bridge/Noxious Weed Fund	2,583,362.00	0.00
Extension Council Fund	130,862.00	0.00
Airport Fund	36,364.00	0.00
Library Fund	44,142.00	0.00
Historical Collections Fund	64,854.00	0.00
Services to the Elderly Fund	19,020.00	0.00
Employee Benefit Funds	1,281,500.00	0.00
County Health Fund	1,288,900.00	0.00
Health Sales Tax (1%) Fund	2,705,145.00	0.00
Special Alcohol & Drug Fund	21,818.00	0.00
District Coroner Fund	5,326.00	0.00
Law Enforcement Forfeiture Fund	75,000.00	0.00
911 Fund	10,685.00	0.00
Auto Administration Fund	71,350.00	0.00
Community Corrections/Juvenile Services Fund	0.00	0.00
Adult Department of Corrections Fund	316,549.00	0.00
Juvenile Department of Correction Fund	231,192.00	0.00
Pawnee County Diversion Supervision Fund	8,396.00	0.00
Lane County Diversion Supervision Fund	1,500.00	0.00
Juvenile Separation Fund	5,335.00	0.00
Discretionary Fund	7,500.00	0.00
Special Oil Royalty Fund	40,423.00	0.00

<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 4,450,090.00	\$ 4,043,838.06	\$ (406,251.94)
2,583,362.00	2,441,450.71	(141,911.29)
130,862.00	130,862.00	0.00
36,364.00	40,346.86	3,982.86
44,142.00	44,142.00	0.00
64,854.00	58,063.77	(6,790.23)
19,020.00	18,520.00	(500.00)
1,281,500.00	1,103,871.38	(177,628.62)
1,288,900.00	22,844.09	(1,266,055.91)
2,705,145.00	226,668.78	(2,478,476.22)
21,818.00	0.00	(21,818.00)
5,326.00	2,340.00	(2,986.00)
75,000.00	29,175.55	(45,824.45)
10,685.00	10,684.46	(0.54)
71,350.00	55,627.00	(15,723.00)
0.00	0.00	0.00
316,549.00	223,175.52	(93,373.48)
231,192.00	203,180.51	(28,011.49)
8,396.00	10,526.20	2,130.20
1500.00	309.66	(1,190.34)
5335.00	254.70	(5,080.30)
7500.00	454.16	(7,045.84)
40423.00	0.00	(40,423.00)

PAWNEE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 2,333,934.43	\$ 2,477,325.82	\$ 2,455,132.00	\$ 22,193.82
Delinquent Tax	4,664.17	3,330.12	0.00	3,330.12
Delinquent Real Estate Tax	29,963.80	28,369.40	35,000.00	(6,630.60)
Motor Vehicle/ 16-20M Tax	211,115.60	224,657.37	241,566.00	(16,908.63)
Recreational Vehicle Tax	2,609.17	2,907.62	2,674.00	233.62
Severance Tax	28,665.32	30,917.91	14,000.00	16,917.91
Sales Tax	453,395.78	427,671.01	463,000.00	(35,328.99)
In Lieu of Tax	0.00	0.00	800.00	(800.00)
Licenses, Permits and Fees:				
Prosecuting Attorney Fees	46,380.33	40,470.28	13,000.00	27,470.28
Prisoner Care Fees	730.00	1,107.50	3,000.00	(1,892.50)
Mortgage Registration Fees	85,869.44	41,039.18	45,500.00	(4,460.82)
Officer's Fees	25,806.16	31,543.70	30,000.00	1,543.70
Health Receipts	266,451.79	398,563.18	220,000.00	178,563.18
Solid Waste Receipts	78,371.15	74,677.61	67,301.00	7,376.61
Coroner Fees	389.80	652.57	5,000.00	(4,347.43)
Sheriff Fees	20,030.76	21,462.62	36,800.00	(15,337.38)
Parcel Search Fees	3,446.44	4,125.00	5,000.00	(875.00)
Miscellaneous Fees	2,799.35	6,968.19	50,000.00	(43,031.81)
Fines, Forfeitures and Penalties:				
Interest & Penalties on Current Tax	33,328.75	22,059.54	40,000.00	(17,940.46)
Uses of Money and Property:				
Interest on Investments	4,616.83	7,807.40	7,000.00	807.40
Rent on Real Property	28,775.00	26,823.00	22,200.00	4,623.00
Reimbursements and Miscellaneous:				
Reimbursed District Court Expenses	110,806.81	88,568.36	91,734.00	(3,165.64)
Other Current Reimbursed Expenses	110,262.42	113,481.91	61,500.00	51,981.91
Bioterrorism Grant	10,761.50	15,289.21	9,500.00	5,789.21
Miscellaneous Grants	0.00	0.00	65,653.00	(65,653.00)
Zoning Receipts & Reimbursements	253.72	15,652.00	200.00	15,452.00
Heritage Trust Fund	0.00	0.00	3,500.00	(3,500.00)
VIN & Phone Receipts	3,726.00	4,707.54	7,000.00	(2,292.46)
Public Transportation Buses	8,564.00	4,075.24	6,500.00	(2,424.76)
Miscellaneous Reimbursements	0.00	38.95	102,300.00	(102,261.05)
Operating Transfers:				
From Auto Motor Special	48,531.60	46,669.15	61,000.00	(14,330.85)
Total Receipts	<u>3,954,250.12</u>	<u>4,160,961.38</u>	<u>\$ 4,165,860.00</u>	<u>\$ (4,898.62)</u>

PAWNEE COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
County Commissioners:				
Personal Services	50,482.35	49,535.10	50,000.00	(464.90)
Contractual Services	4,967.78	4,599.62	5,279.00	(679.38)
Commodities	68.95	690.21	1,450.00	(759.79)
County Clerk:				
Personal Services	153,309.96	145,352.53	157,576.00	(12,223.47)
Contractual Services	33,830.98	34,715.16	42,000.00	(7,284.84)
Commodities	11,965.48	5,591.86	13,120.00	(7,528.14)
County Treasurer:				
Personal Services	124,050.55	118,055.10	124,000.00	(5,944.90)
Contractual Services	41,726.66	43,952.80	40,000.00	3,952.80
Commodities	954.09	1,888.25	1,500.00	388.25
County Attorney:				
Personal Services	205,130.08	236,860.48	216,000.00	20,860.48
Contractual Services	7,796.32	5,429.72	4,200.00	1,229.72
Commodities	12,772.33	14,700.82	10,800.00	3,900.82
Capital Outlay	2,072.06	0.00	0.00	0.00
Register of Deeds:				
Personal Services	79,693.44	78,979.43	82,770.00	(3,790.57)
Contractual Services	2,438.18	2,224.66	6,700.00	(4,475.34)
Commodities	3,953.87	3,939.48	10,000.00	(6,060.52)
County Appraiser:				
Personal Services	123,334.50	121,229.57	125,100.00	(3,870.43)
Contractual Services	33,811.90	23,414.99	23,900.00	(485.01)
Commodities	0.00	0.00	6,200.00	(6,200.00)
Sheriff:				
Law Enforcement:				
Personal Services	353,697.49	329,602.51	361,818.00	(32,215.49)
Contractual Services	105,667.14	46,629.53	50,981.00	(4,351.47)
Commodities	66,451.54	65,441.34	66,539.00	(1,097.66)
Capital Outlay	0.00	37,679.93	0.00	37,679.93
Jail:				
Personal Services	365,325.49	383,346.51	358,630.00	24,716.51
Contractual Services	48,371.66	71,877.25	54,439.00	17,438.25
Commodities	10,898.92	12,170.69	15,380.00	(3,209.31)
Jail Building:				
Contractual Services	14,607.79	14,178.62	14,308.00	(129.38)
Commodities	4,153.89	979.99	4,770.00	(3,790.01)

PAWNEE COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Sheriff (Cont'd.)				
Inmate Expense:				
Medical	10,912.64	16,411.33	16,223.00	188.33
Meals	47,228.50	61,198.50	65,000.00	(3,801.50)
Transportation	30,616.44	8,792.30	16,000.00	(7,207.70)
Custodian:				
Personal Services	50,233.35	49,195.31	51,000.00	(1,804.69)
Contractual Services	2,012.05	4,333.76	3,823.00	510.76
Commodities	4,954.27	1,010.93	4,354.00	(3,343.07)
Clerk of the District Court:				
District Court:				
Contractual Services	18,771.85	17,485.92	19,450.00	(1,964.08)
Commodities	6,715.65	6,982.86	6,500.00	482.86
Capital Outlay	6,169.59	5,200.31	8,200.00	(2,999.69)
District Expense:				
Personal Services	30,120.12	8,080.82	55,080.00	(46,999.18)
Contractual Services	51,640.98	72,590.19	56,400.00	16,190.19
Commodities	9,089.83	7,428.35	10,500.00	(3,071.65)
Capital Outlay	4,873.15	11,819.59	18,500.00	(6,680.41)
Courthouse General:				
Personal Services	1,125.00	0.00	0.00	0.00
Contractual Services	118,161.77	118,909.41	112,154.00	6,755.41
Commodities	13,188.15	19,491.18	30,000.00	(10,508.82)
County Health:				
Personal Services	257,935.17	214,172.84	261,500.00	(47,327.16)
Contractual Services	54,967.57	99,535.87	50,000.00	49,535.87
Commodities	26,714.88	45,239.28	22,500.00	22,739.28
Emergency Preparedness/Zoning	7,284.43	15,006.82	9,500.00	5,506.82
Emergency Preparedness/Zoning:				
Personal Services	53,389.15	52,184.06	54,000.00	(1,815.94)
Contractual Services	3,114.32	2,641.19	2,500.00	141.19
Commodities	2,982.36	2,431.54	3,200.00	(768.46)
Camp Pawnee:				
Personal Services	3,260.00	6,320.71	5,000.00	1,320.71
Contractual Services	14,956.70	3,970.52	6,000.00	(2,029.48)
Commodities	12,282.61	2,557.68	3,500.00	(942.32)
Grant Expense	9,186.77	0.00	50,000.00	(50,000.00)

PAWNEE COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Election:				
Personal Services	12,553.77	11,745.68	13,500.00	(1,754.32)
Contractual Services	36,291.85	13,570.70	15,000.00	(1,429.30)
Commodities	9,042.31	5,558.16	3,000.00	2,558.16
Solid Waste:				
Personal Services	113,837.97	110,581.74	120,000.00	(9,418.26)
Contractual Services	169,616.70	176,603.15	170,000.00	6,603.15
Commodities	34,284.85	27,942.64	32,000.00	(4,057.36)
County Fair Building:				
Personal Services	1,003.18	727.26	2,000.00	(1,272.74)
Contractual Services	6,163.65	6,063.05	7,460.00	(1,396.95)
Commodities	481.55	576.93	1,400.00	(823.07)
Public Transportation:				
Contractual Services	4,115.73	457.00	4,616.00	(4,159.00)
Commodities	5,430.59	2,858.34	7,684.00	(4,825.66)
Non Departmental:				
Coroner	28,115.70	13,630.95	13,000.00	630.95
Ambulance	56,232.00	0.00	20,000.00	(20,000.00)
Miscellaneous	137,347.06	191,981.36	183,000.00	8,981.36
Heritage Trust Fund	0.00	0.00	3,500.00	(3,500.00)
Special Projects	142,077.25	308,340.00	300,000.00	8,340.00
Topeka St. Annex	20,100.87	16,606.31	24,000.00	(7,393.69)
VIN Inspection	3,575.47	2,970.26	5,000.00	(2,029.74)
Phone Inmate Fund	2,275.00	0.00	2,000.00	(2,000.00)
Juvenile Detention Housing	5,020.19	4,317.89	3,500.00	817.89
Special Liability	78,637.00	74,218.00	79,000.00	(4,782.00)
Indigent Expenses	119,315.30	106,138.29	106,000.00	138.29
Sexual Predator	26,367.09	22,728.64	27,000.00	(4,271.36)
Appropriations:				
Conservation District	20,000.00	22,000.00	22,000.00	0.00
Economic Development	30,000.00	34,400.00	34,400.00	0.00
County Fair	10,000.00	10,000.00	10,000.00	0.00
CKLEPG	4,686.00	4,686.00	4,686.00	0.00
Central Dispatch	127,633.54	130,578.29	110,000.00	20,578.29
District Coroner	1,000.00	1,500.00	1,000.00	500.00
Mental Retardation	0.00	18,395.00	18,395.00	0.00
Sunflower Diversified	0.00	18,605.00	18,605.00	0.00
Miscellaneous Appropriations	0.00	0.00	100,000.00	(100,000.00)

PAWNEE COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Operating Transfers:				
To Equipment Reserve	0.00	0.00	100,000.00	(100,000.00)
To Capital Improvement	<u>0.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>(100,000.00)</u>
Total Expenditures	<u>3,918,625.32</u>	<u>4,043,838.06</u>	<u>\$ 4,450,090.00</u>	<u>\$ (406,251.94)</u>
Receipts Over (Under) Expenditures	35,624.80	117,123.32		
Unencumbered Cash, Beginning	<u>450,337.00</u>	<u>485,961.80</u>		
Unencumbered Cash, Ending	<u>\$ 485,961.80</u>	<u>\$ 603,085.12</u>		

PAWNEE COUNTY, KANSAS
ROAD & BRIDGE/NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 1,608,989.83	\$ 1,713,921.59	\$ 1,697,292.00	\$ 16,629.59
Delinquent Tax	25,323.20	22,429.26	0.00	22,429.26
Motor Vehicle/ 16-20M Tax	157,571.43	158,251.32	166,458.00	(8,206.68)
Recreational Vehicle Tax	1,952.17	2,031.57	1,843.00	188.57
Intergovernmental Receipts	325,205.80	332,151.83	305,000.00	27,151.83
Charges for Services	283,958.40	283,742.52	300,000.00	(16,257.48)
State of Kansas Highway Equalization	3,364.27	0.00	0.00	0.00
Reimbursements & Miscellaneous	0.00	0.00	104,000.00	(104,000.00)
Total Receipts	<u>2,406,365.10</u>	<u>2,512,528.09</u>	<u>\$ 2,574,593.00</u>	<u>\$ (62,064.91)</u>
Expenditures				
Maintenance:				
Personal Services	609,464.89	592,488.50	650,000.00	(57,511.50)
Contractual Services	216,804.86	318,123.04	298,748.00	19,375.04
Commodities	1,206,340.80	1,147,766.78	1,215,227.00	(67,460.22)
Capital Outlay	75,800.00	115,000.00	0.00	115,000.00
Bridge:				
Bridge Replacement	59,538.25	24,280.60	65,000.00	(40,719.40)
Noxious Weed:				
Contractual Services	20,809.20	22,015.87	0.00	22,015.87
Commodities	7,950.51	28,243.72	0.00	28,243.72
Chemical	109,734.46	73,018.69	100,000.00	(26,981.31)
Special Non Noxious	1,178.20	11,872.45	8,000.00	3,872.45
Lease Purchase Contracts	106,386.60	108,641.06	226,387.00	(117,745.94)
Miscellaneous	0.00	0.00	20,000.00	(20,000.00)
Total Expenditures	<u>2,414,007.77</u>	<u>2,441,450.71</u>	<u>\$ 2,583,362.00</u>	<u>\$ (141,911.29)</u>
Receipts Over (Under) Expenditures	(7,642.67)	71,077.38		
Unencumbered Cash, Beginning	<u>98,507.29</u>	<u>90,864.62</u>		
Unencumbered Cash, Ending	<u>\$ 90,864.62</u>	<u>\$ 161,942.00</u>		

PAWNEE COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 120,505.65	\$ 116,280.40	\$ 115,178.00	\$ 1,102.40
Delinquent Tax	1,726.18	1,599.79	0.00	1,599.79
Motor Vehicle/ 16-20M Tax	10,452.22	11,479.67	12,472.00	(992.33)
Recreational Vehicle Tax	129.08	149.17	138.00	11.17
Total Receipts	<u>132,813.13</u>	<u>129,509.03</u>	<u>\$ 127,788.00</u>	<u>\$ 1,721.03</u>
Expenditures				
Appropriation	<u>128,162.00</u>	<u>130,862.00</u>	<u>130,862.00</u>	<u>0.00</u>
Total Expenditures	<u>128,162.00</u>	<u>130,862.00</u>	<u>\$ 130,862.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	4,651.13	(1,352.97)		
Unencumbered Cash, Beginning	<u>4,522.38</u>	<u>9,173.51</u>		
Unencumbered Cash, Ending	<u>\$ 9,173.51</u>	<u>\$ 7,820.54</u>		

PAWNEE COUNTY, KANSAS
 AIRPORT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 23,384.10	\$ 25,296.41	\$ 25,017.00	\$ 279.41
Delinquent Tax	447.16	351.37	0.00	351.37
Motor Vehicle/ 16-20M Tax	2,800.75	2,402.73	2,411.00	(8.27)
Recreational Vehicle Tax	34.31	30.32	27.00	3.32
Total Receipts	<u>26,666.32</u>	<u>28,080.83</u>	<u>\$ 27,455.00</u>	<u>\$ 625.83</u>
Expenditures				
Contractual Services	<u>29,223.96</u>	<u>40,346.86</u>	<u>36,364.00</u>	<u>3,982.86</u>
Total Expenditures	<u>29,223.96</u>	<u>40,346.86</u>	<u>\$ 36,364.00</u>	<u>\$ 3,982.86</u>
Receipts Over (Under) Expenditures	(2,557.64)	(12,266.03)		
Unencumbered Cash, Beginning	<u>16,800.85</u>	<u>14,243.21</u>		
Unencumbered Cash, Ending	<u>\$ 14,243.21</u>	<u>\$ 1,977.18</u>		

PAWNEE COUNTY, KANSAS
LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 38,695.38	\$ 43,222.88	\$ 42,033.00	\$ 1,189.88
Delinquent Tax	388.18	400.64	0.00	400.64
Motor Vehicle/ 16-20M Tax	2,396.75	2,394.46	2,698.00	(303.54)
Recreational Vehicle Tax	39.36	35.71	35.00	0.71
Total Receipts	<u>41,519.67</u>	<u>46,053.69</u>	<u>\$ 44,766.00</u>	<u>\$ 1,287.69</u>
Expenditures				
Appropriation	<u>42,850.00</u>	<u>44,142.00</u>	<u>44,142.00</u>	<u>0.00</u>
Total Expenditures	<u>42,850.00</u>	<u>44,142.00</u>	<u>\$ 44,142.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(1,330.33)	1,911.69		
Unencumbered Cash, Beginning	<u>3,551.68</u>	<u>2,221.35</u>		
Unencumbered Cash, Ending	<u>\$ 2,221.35</u>	<u>\$ 4,133.04</u>		

PAWNEE COUNTY, KANSAS
HISTORICAL COLLECTIONS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 50,983.75	\$ 56,983.88	\$ 56,481.00	\$ 502.88
Delinquent Tax	813.62	700.94	0.00	700.94
Motor Vehicle/ 16-20M Tax	4,749.38	4,811.70	5,261.00	(449.30)
Recreational Vehicle Tax	56.87	62.67	58.00	4.67
Reimbursements & Miscellaneous	<u>2,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts	<u>58,603.62</u>	<u>62,559.19</u>	<u>\$ 61,800.00</u>	<u>\$ 759.19</u>
Expenditures				
Personal Services	19,169.92	19,084.86	22,854.00	(3,769.14)
Commodities	8,986.04	8,932.10	12,000.00	(3,067.90)
Appropriation	<u>30,000.00</u>	<u>30,046.81</u>	<u>30,000.00</u>	<u>46.81</u>
Total Expenditures	<u>58,155.96</u>	<u>58,063.77</u>	<u>\$ 64,854.00</u>	<u>\$ (6,790.23)</u>
Receipts Over (Under) Expenditures	447.66	4,495.42		
Unencumbered Cash, Beginning	<u>9,859.38</u>	<u>10,307.04</u>		
Unencumbered Cash, Ending	<u>\$ 10,307.04</u>	<u>\$ 14,802.46</u>		

PAWNEE COUNTY, KANSAS
SERVICES TO THE ELDERLY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 17,561.87	\$ 16,847.92	\$ 16,640.00	\$ 207.92
Delinquent Tax	279.40	241.65	0.00	241.65
Motor Vehicle/ 16-20M Tax	1,678.17	1,701.04	1,811.00	(109.96)
Recreational Vehicle Tax	20.58	21.95	20.00	1.95
Total Receipts	<u>19,540.02</u>	<u>18,812.56</u>	<u>\$ 18,471.00</u>	<u>\$ 341.56</u>
Expenditures				
Contractual Services	1,400.00	1,400.00	1,400.00	0.00
Appropriation	<u>17,120.00</u>	<u>17,120.00</u>	<u>17,620.00</u>	<u>(500.00)</u>
Total Expenditures	<u>18,520.00</u>	<u>18,520.00</u>	<u>\$ 19,020.00</u>	<u>\$ (500.00)</u>
Receipts Over (Under) Expenditures	1,020.02	292.56		
Unencumbered Cash, Beginning	<u>1,128.37</u>	<u>2,148.39</u>		
Unencumbered Cash, Ending	<u>\$ 2,148.39</u>	<u>\$ 2,440.95</u>		

PAWNEE COUNTY, KANSAS
EMPLOYEE BENEFIT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 767,845.11	\$ 704,805.49	\$ 695,323.00	\$ 9,482.49
Delinquent Tax	14,439.97	11,391.88	10,000.00	1,391.88
Motor Vehicle/ 16-20M Tax	92,375.51	79,592.80	79,245.00	347.80
Recreational Vehicle Tax	1,140.28	1,001.77	877.00	124.77
Reimbursements & Miscellaneous	<u>142,001.40</u>	<u>119,290.64</u>	<u>109,500.00</u>	<u>9,790.64</u>
Total Receipts	<u>1,017,802.27</u>	<u>916,082.58</u>	<u>\$ 894,945.00</u>	<u>\$ 21,137.58</u>
Expenditures				
Personal Services	4,048.96	0.00	0.00	0.00
Social Security	211,006.03	215,442.22	265,000.00	(49,557.78)
KPERS Retirement	267,233.08	294,123.51	325,000.00	(30,876.49)
Health Insurance	444,346.97	520,467.02	615,000.00	(94,532.98)
Workers Compensation	68,061.00	69,006.00	70,000.00	(994.00)
Unemployment Insurance	2,288.82	2,287.63	6,000.00	(3,712.37)
Administration	<u>494.20</u>	<u>2,545.00</u>	<u>500.00</u>	<u>2,045.00</u>
Total Expenditures	<u>997,479.06</u>	<u>1,103,871.38</u>	<u>\$ 1,281,500.00</u>	<u>\$ (177,628.62)</u>
Receipts Over (Under) Expenditures	20,323.21	(187,788.80)		
Unencumbered Cash, Beginning	<u>656,400.47</u>	<u>676,723.68</u>		
Unencumbered Cash, Ending	<u>\$ 676,723.68</u>	<u>\$ 488,934.88</u>		

PAWNEE COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 396,829.88	\$ 427,764.06	\$ 436,359.00	\$ (8,594.94)
Delinquent Tax	5,886.87	5,447.10	1,000.00	4,447.10
Motor Vehicle/ 16-20M Tax	37,823.63	38,985.80	41,086.00	(2,100.20)
Recreational Vehicle Tax	471.67	500.84	455.00	45.84
Reimbursements & Miscellaneous	<u>104,221.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts	<u>545,233.05</u>	<u>472,697.80</u>	<u>\$ 478,900.00</u>	<u>\$ (6,202.20)</u>
Expenditures				
Contractual Services	30,778.83	22,225.74	436,359.00	(414,133.26)
Commodities	25,174.91	618.35	0.00	618.35
Capital Outlay	<u>104,221.00</u>	<u>0.00</u>	<u>852,541.00</u>	<u>(852,541.00)</u>
Total Expenditures	<u>160,174.74</u>	<u>22,844.09</u>	<u>\$ 1,288,900.00</u>	<u>\$ (1,266,055.91)</u>
Receipts Over (Under) Expenditures	385,058.31	449,853.71		
Unencumbered Cash, Beginning	392,659.76	804,400.23		
Prior Year Cancelled Encumbrances	<u>26,682.16</u>	<u>50.00</u>		
Unencumbered Cash, Ending	<u>\$ 804,400.23</u>	<u>\$ 1,254,303.94</u>		

PAWNEE COUNTY, KANSAS
HEALTH SALES TAX (1%) FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Sales Tax Receipts	\$ 789,627.48	\$ 744,044.32	\$ 825,000.00	\$ (80,955.68)
Reimbursements & Miscellaneous	0.00	0.00	800,000.00	(800,000.00)
Total Receipts	<u>789,627.48</u>	<u>744,044.32</u>	<u>\$ 1,625,000.00</u>	<u>\$ (880,955.68)</u>
Expenditures				
Contractual Services	127,872.00	149,213.00	1,523,353.00	(1,374,140.00)
Commodities	74,926.82	77,455.78	53,020.00	24,435.78
Capital Outlay	118,745.82	0.00	962,552.00	(962,552.00)
Appropriations	0.00	0.00	166,220.00	(166,220.00)
Total Expenditures	<u>321,544.64</u>	<u>226,668.78</u>	<u>\$ 2,705,145.00</u>	<u>\$ (2,478,476.22)</u>
Receipts Over (Under) Expenditures	468,082.84	517,375.54		
Unencumbered Cash, Beginning	<u>1,631,868.66</u>	<u>2,099,951.50</u>		
Unencumbered Cash, Ending	<u>\$ 2,099,951.50</u>	<u>\$ 2,617,327.04</u>		

PAWNEE COUNTY, KANSAS
SPECIAL ALCOHOL & DRUG FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Intergovernmental Receipts	\$ 5,107.27	\$ 4,838.73	\$ 5,818.00	\$ (979.27)
Total Receipts	<u>5,107.27</u>	<u>4,838.73</u>	<u>\$ 5,818.00</u>	<u>\$ (979.27)</u>
Expenditures				
Appropriation	<u>0.00</u>	<u>0.00</u>	<u>21,818.00</u>	<u>(21,818.00)</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>\$ 21,818.00</u>	<u>\$ (21,818.00)</u>
Receipts Over (Under) Expenditures	5,107.27	4,838.73		
Unencumbered Cash, Beginning	<u>10,354.57</u>	<u>15,461.84</u>		
Unencumbered Cash, Ending	<u>\$ 15,461.84</u>	<u>\$ 20,300.57</u>		

PAWNEE COUNTY, KANSAS
DISTRICT CORONER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Reimb. Expenses - Out of County	\$ 1,582.41	\$ 1,518.20	\$ 2,145.00	\$ (626.80)
Reimb. Expenses - Pawnee County	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>(1,000.00)</u>
Total Receipts	<u>1,582.41</u>	<u>1,518.20</u>	<u>\$ 3,145.00</u>	<u>\$ (1,626.80)</u>
Expenditures				
Personal Services	<u>2,430.00</u>	<u>2,340.00</u>	<u>5,326.00</u>	<u>(2,986.00)</u>
Total Expenditures	<u>2,430.00</u>	<u>2,340.00</u>	<u>\$ 5,326.00</u>	<u>\$ (2,986.00)</u>
Receipts Over (Under) Expenditures	(847.59)	(821.80)		
Unencumbered Cash, Beginning	<u>2,028.29</u>	<u>1,180.70</u>		
Unencumbered Cash, Ending	<u>\$ 1,180.70</u>	<u>\$ 358.90</u>		

PAWNEE COUNTY, KANSAS
LAW ENFORCEMENT FORFEITURE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Fees	\$ 26,916.67	\$ 27,287.00	\$ 35,000.00	\$ (7,713.00)
Total Receipts	<u>26,916.67</u>	<u>27,287.00</u>	<u>\$ 35,000.00</u>	<u>\$ (7,713.00)</u>
Expenditures				
Commodities	<u>24,989.44</u>	<u>29,175.55</u>	<u>75,000.00</u>	<u>(45,824.45)</u>
Total Expenditures	<u>24,989.44</u>	<u>29,175.55</u>	<u>\$ 75,000.00</u>	<u>\$ (45,824.45)</u>
Receipts Over (Under) Expenditures	1,927.23	(1,888.55)		
Unencumbered Cash, Beginning	<u>34,699.13</u>	<u>36,626.36</u>		
Unencumbered Cash, Ending	<u>\$ 36,626.36</u>	<u>\$ 34,737.81</u>		

PAWNEE COUNTY, KANSAS
 911 FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
None	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
Contractual Services	600.00	600.00	10,685.00	(10,085.00)
Commodities	<u>0.00</u>	<u>10,084.46</u>	<u>0.00</u>	<u>10,084.46</u>
Total Expenditures	<u>600.00</u>	<u>10,684.46</u>	<u>\$ 10,685.00</u>	<u>\$ (0.54)</u>
Receipts Over (Under) Expenditures	(600.00)	(10,684.46)		
Unencumbered Cash, Beginning	<u>11,284.46</u>	<u>10,684.46</u>		
Unencumbered Cash, Ending	<u>\$ 10,684.46</u>	<u>\$ 0.00</u>		

PAWNEE COUNTY, KANSAS
 AUTO ADMINISTRATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Motor Vehicle License Fee	\$ 55,817.50	\$ 54,767.75	\$ 70,350.00	\$ (15,582.25)
Lienholder Receipts	897.00	859.25	1,000.00	(140.75)
Total Receipts	<u>56,714.50</u>	<u>55,627.00</u>	<u>\$ 71,350.00</u>	<u>\$ (15,723.00)</u>
Expenditures				
Personal Services	8,182.90	8,957.85	10,350.00	(1,392.15)
Operating Transfers: To General	<u>48,531.60</u>	<u>46,669.15</u>	<u>61,000.00</u>	<u>(14,330.85)</u>
Total Expenditures	<u>56,714.50</u>	<u>55,627.00</u>	<u>\$ 71,350.00</u>	<u>\$ (15,723.00)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

PAWNEE COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Fees from Case Charges	\$ 2,530.55	\$ 2,476.50	\$ 4,000.00	\$ (1,523.50)
Total Receipts	<u>2,530.55</u>	<u>2,476.50</u>	<u>\$ 4,000.00</u>	<u>\$ (1,523.50)</u>
Expenditures				
Attorney Training Fees	<u>0.00</u>	<u>2,503.53</u>	<u>19,000.00</u>	<u>(16,496.47)</u>
Total Expenditures	<u>0.00</u>	<u>2,503.53</u>	<u>\$ 19,000.00</u>	<u>\$ (16,496.47)</u>
Receipts Over (Under) Expenditures	2,530.55	(27.03)		
Unencumbered Cash, Beginning	<u>10,240.41</u>	<u>12,770.96</u>		
Unencumbered Cash, Ending	<u>\$ 12,770.96</u>	<u>\$ 12,743.93</u>		

Fund is exempt from budget law per K.S.A. 28-170a. Budget for internal purposes only.

PAWNEE COUNTY, KANSAS
COMMUNITY CORRECTIONS/JUVENILE SERVICES FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State of Kansas	\$ 200,143.50	\$ 0.00	\$ 0.00	\$ 0.00
Reimbursements & Miscellaneous	<u>14,412.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts	<u>214,556.00</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
Personal Services	146,881.10	0.00	0.00	0.00
Contractual Services	78,654.69	0.00	0.00	0.00
Commodities	4,110.58	0.00	0.00	0.00
Capital Outlay	920.00	0.00	0.00	0.00
Operating Transfers:				0.00
To Adult Department of Corrections	83,161.76	0.00	0.00	0.00
To Juvenile Dept. of Corrections	24,828.27	0.00	0.00	0.00
To Pawnee County Diversion	2,562.16	0.00	0.00	0.00
To Juvenile Separation	5,334.56	0.00	0.00	0.00
To Discretionary	<u>1,331.06</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>347,784.18</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(133,228.18)	0.00		
Unencumbered Cash, Beginning	<u>133,228.18</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

PAWNEE COUNTY, KANSAS
ADULT DEPARTMENT OF CORRECTIONS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State of Kansas	\$ 109,393.50	\$ 216,828.00	\$ 218,787.00	\$ (1,959.00)
Reimbursements & Miscellaneous	6,156.89	10,277.49	14,000.00	(3,722.51)
Operating Transfers:				
From Community Corrections	<u>83,161.76</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts	<u>198,712.15</u>	<u>227,105.49</u>	<u>\$ 232,787.00</u>	<u>\$ (5,681.51)</u>
Expenditures				
Personal Services	68,568.18	139,129.14	136,333.00	2,796.14
Contractual Services	22,793.98	76,561.73	76,236.00	325.73
Commodities	2,458.67	5,204.69	4,568.00	636.69
Capital Outlay	224.65	2,279.96	1,650.00	629.96
Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>97,762.00</u>	<u>(97,762.00)</u>
Total Expenditures	<u>94,045.48</u>	<u>223,175.52</u>	<u>\$ 316,549.00</u>	<u>\$ (93,373.48)</u>
Receipts Over (Under) Expenditures	104,666.67	3,929.97		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>104,666.67</u>		
Unencumbered Cash, Ending	<u>\$ 104,666.67</u>	<u>\$ 108,596.64</u>		

PAWNEE COUNTY, KANSAS
 JUVENILE DEPARTMENT OF CORRECTIONS FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2015

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State of Kansas	\$ 102,375.94	\$ 199,670.44	\$ 190,215.00	\$ 9,455.44
Reimbursements & Miscellaneous	1,073.26	1,589.01	16,147.00	(14,557.99)
Operating Transfers:				
From Community Corrections	<u>24,828.27</u>	<u>0.00</u>	<u>806.00</u>	<u>(806.00)</u>
Total Receipts	<u>128,277.47</u>	<u>201,259.45</u>	<u>\$ 207,168.00</u>	<u>\$ (5,908.55)</u>
Expenditures				
Personal Services	64,531.37	129,983.56	117,292.00	12,691.56
Contractual Services	20,086.82	66,549.69	67,101.00	(551.31)
Commodities	1,876.16	5,317.91	3,055.00	2,262.91
Capital Outlay	139.01	1,329.35	2,767.00	(1,437.65)
Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>40,977.00</u>	<u>(40,977.00)</u>
Total Expenditures	<u>86,633.36</u>	<u>203,180.51</u>	<u>\$ 231,192.00</u>	<u>\$ (28,011.49)</u>
Receipts Over (Under) Expenditures	41,644.11	(1,921.06)		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>41,644.11</u>		
Unencumbered Cash, Ending	<u>\$ 41,644.11</u>	<u>\$ 39,723.05</u>		

PAWNEE COUNTY, KANSAS
PAWNEE COUNTY DIVERSION SUPERVISION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Fees	\$ 1,250.00	\$ 4,000.00	\$ 8,396.00	\$ (4,396.00)
Reimbursements & Miscellaneous	2,409.50	10,945.00	0.00	10,945.00
Operating Transfers:				
From Community Corrections	<u>2,562.16</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts	<u>6,221.66</u>	<u>14,945.00</u>	<u>\$ 8,396.00</u>	<u>\$ 6,549.00</u>
Expenditures				
Personal Services	2,610.75	6,996.47	0.00	6,996.47
Contractual Services	645.15	2,555.96	8,396.00	(5,840.04)
Commodities	323.46	865.22	0.00	865.22
Capital Outlay	<u>0.00</u>	<u>108.55</u>	<u>0.00</u>	<u>108.55</u>
Total Expenditures	<u>3,579.36</u>	<u>10,526.20</u>	<u>\$ 8,396.00</u>	<u>\$ 2,130.20</u>
Receipts Over (Under) Expenditures	2,642.30	4,418.80		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>2,642.30</u>		
Unencumbered Cash, Ending	<u>\$ 2,642.30</u>	<u>\$ 7,061.10</u>		

PAWNEE COUNTY, KANSAS
 LANE COUNTY DIVERSION SUPERVISION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Reimbursements & Miscellaneous	\$ 1,048.00	\$ 524.86	\$ 1,500.00	\$ (975.14)
Total Receipts	<u>1,048.00</u>	<u>524.86</u>	<u>\$ 1,500.00</u>	<u>\$ (975.14)</u>
Expenditures				
Contractual Services	<u>0.00</u>	<u>309.66</u>	<u>1,500.00</u>	<u>(1,190.34)</u>
Total Expenditures	<u>0.00</u>	<u>309.66</u>	<u>\$ 1,500.00</u>	<u>\$ (1,190.34)</u>
Receipts Over (Under) Expenditures	1,048.00	215.20		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>1,048.00</u>		
Unencumbered Cash, Ending	<u>\$ 1,048.00</u>	<u>\$ 1,263.20</u>		

PAWNEE COUNTY, KANSAS
 JUVENILE SEPARATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Fees	\$ 0.00	\$ 0.00	\$ 5,335.00	\$ (5,335.00)
Operating Transfers:				
From Community Corrections	<u>5,334.56</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts	<u>5,334.56</u>	<u>0.00</u>	<u>\$ 5,335.00</u>	<u>\$ (5,335.00)</u>
Expenditures				
Personal Services	0.00	251.32	0.00	251.32
Contractual Services	<u>0.00</u>	<u>3.38</u>	<u>5,335.00</u>	<u>(5,331.62)</u>
Total Expenditures	<u>0.00</u>	<u>254.70</u>	<u>\$ 5,335.00</u>	<u>\$ (5,080.30)</u>
Receipts Over (Under) Expenditures	5,334.56	(254.70)		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>5,334.56</u>		
Unencumbered Cash, Ending	<u>\$ 5,334.56</u>	<u>\$ 5,079.86</u>		

PAWNEE COUNTY, KANSAS
DISCRETIONARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Fees	\$ 0.00	\$ 0.00	\$ 7,500.00	\$ (7,500.00)
Reimbursements & Miscellaneous	0.00	549.00	0.00	549.00
Operating Transfers:				
From Community Corrections	<u>1,331.06</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts	<u>1,331.06</u>	<u>549.00</u>	<u>\$ 7,500.00</u>	<u>\$ (6,951.00)</u>
Expenditures				
Contractual Services	0.00	70.00	7,500.00	(7,430.00)
Commodities	69.54	100.52	0.00	100.52
Capital Outlay	<u>0.00</u>	<u>283.64</u>	<u>0.00</u>	<u>283.64</u>
Total Expenditures	<u>69.54</u>	<u>454.16</u>	<u>\$ 7,500.00</u>	<u>\$ (7,045.84)</u>
Receipts Over (Under) Expenditures	1,261.52	94.84		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>1,261.52</u>		
Unencumbered Cash, Ending	<u>\$ 1,261.52</u>	<u>\$ 1,356.36</u>		

PAWNEE COUNTY, KANSAS
SPECIAL OIL ROYALTY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Royalties Received	\$ 25,932.62	\$ 15,373.06	\$ 40,423.00	\$ (25,049.94)
Total Receipts	<u>25,932.62</u>	<u>15,373.06</u>	<u>\$ 40,423.00</u>	<u>\$ (25,049.94)</u>
Expenditures				
Contractual Services	<u>0.00</u>	<u>0.00</u>	<u>40,423.00</u>	<u>(40,423.00)</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>\$ 40,423.00</u>	<u>\$ (40,423.00)</u>
Receipts Over (Under) Expenditures	25,932.62	15,373.06		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>25,932.62</u>		
Unencumbered Cash, Ending	<u>\$ 25,932.62</u>	<u>\$ 41,305.68</u>		

PAWNEE COUNTY, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Reimbursements & Miscellaneous	\$ 11,700.00	\$ 4,946.40
Total Receipts	<u>11,700.00</u>	<u>4,946.40</u>
Expenditures		
Capital Outlay	<u>8,691.60</u>	<u>7,568.54</u>
Total Expenditures	<u>8,691.60</u>	<u>7,568.54</u>
Receipts Over (Under) Expenditures	3,008.40	(2,622.14)
Unencumbered Cash, Beginning	<u>1,752.98</u>	<u>4,761.38</u>
Unencumbered Cash, Ending	<u>\$ 4,761.38</u>	<u>\$ 2,139.24</u>

PAWNEE COUNTY, KANSAS
 COURTHOUSE SPECIAL FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Interest on Idle Funds	\$ 416.44	\$ 442.31
Total Receipts	<u>416.44</u>	<u>442.31</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	416.44	442.31
Unencumbered Cash, Beginning	<u>232,763.46</u>	<u>233,179.90</u>
Unencumbered Cash, Ending	<u>\$ 233,179.90</u>	<u>\$ 233,622.21</u>

PAWNEE COUNTY, KANSAS
 CAPITAL IMPROVEMENT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Reimbursements & Miscellaneous	\$ 0.00	\$ 3,240.00
Total Receipts	<u>0.00</u>	<u>3,240.00</u>
Expenditures		
Capital Outlay	<u>0.00</u>	<u>12,800.00</u>
Total Expenditures	<u>0.00</u>	<u>12,800.00</u>
Receipts Over (Under) Expenditures	0.00	(9,560.00)
Unencumbered Cash, Beginning	<u>20,227.53</u>	<u>20,227.53</u>
Unencumbered Cash, Ending	<u>\$ 20,227.53</u>	<u>\$ 10,667.53</u>

PAWNEE COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Fees	\$ 13,324.00	\$ 10,778.00
Total Receipts	<u>13,324.00</u>	<u>10,778.00</u>
Expenditures		
Contractual Services	<u>14,054.27</u>	<u>7,303.40</u>
Total Expenditures	<u>14,054.27</u>	<u>7,303.40</u>
Receipts Over (Under) Expenditures	(730.27)	3,474.60
Unencumbered Cash, Beginning	<u>35,344.83</u>	<u>34,614.56</u>
Unencumbered Cash, Ending	<u>\$ 34,614.56</u>	<u>\$ 38,089.16</u>

PAWNEE COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Fees	\$ 0.00	\$ 2,694.50
Total Receipts	<u>0.00</u>	<u>2,694.50</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	2,694.50
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 2,694.50</u>

PAWNEE COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Fees	\$ 0.00	\$ 2,694.50
Total Receipts	<u>0.00</u>	<u>2,694.50</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	2,694.50
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 2,694.50</u></u>

PAWNEE COUNTY, KANSAS
MICRO LOANS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Reimbursements & Miscellaneous	\$ 1,698.00	\$ 4,154.85
Total Receipts	<u>1,698.00</u>	<u>4,154.85</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	1,698.00	4,154.85
Unencumbered Cash, Beginning	<u>6,060.28</u>	<u>7,758.28</u>
Unencumbered Cash, Ending	<u>\$ 7,758.28</u>	<u>\$ 11,913.13</u>

PAWNEE COUNTY, KANSAS
 CITIZENS REVIEW BOARD GRANT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
State of Kansas	\$ 7,530.84	\$ 9,471.12
Total Receipts	<u>7,530.84</u>	<u>9,471.12</u>
Expenditures		
Personal Services	6,000.00	6,900.00
Contractual Services	104.20	0.00
Commodities	<u>1,411.65</u>	<u>0.00</u>
Total Expenditures	<u>7,515.85</u>	<u>6,900.00</u>
Receipts Over (Under) Expenditures	14.99	2,571.12
Unencumbered Cash, Beginning	<u>2,497.86</u>	<u>2,512.85</u>
Unencumbered Cash, Ending	<u>\$ 2,512.85</u>	<u>\$ 5,083.97</u>

PAWNEE COUNTY, KANSAS
 KANSAS FOUNDATION GRANT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
State of Kansas	\$ 13,310.00	\$ 21,850.00
Total Receipts	<u>13,310.00</u>	<u>21,850.00</u>
Expenditures		
Miscellaneous	<u>0.00</u>	<u>12,204.41</u>
Total Expenditures	<u>0.00</u>	<u>12,204.41</u>
Receipts Over (Under) Expenditures	13,310.00	9,645.59
Unencumbered Cash, Beginning	<u>0.00</u>	<u>13,310.00</u>
Unencumbered Cash, Ending	<u>\$ 13,310.00</u>	<u>\$ 22,955.59</u>

PAWNEE COUNTY, KANSAS
SPECIAL PROSECUTING TRUST FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>55.00</u>	<u>55.00</u>
Unencumbered Cash, Ending	<u>\$ 55.00</u>	<u>\$ 55.00</u>

PAWNEE COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>72.00</u>	<u>72.00</u>
Unencumbered Cash, Ending	<u>\$ 72.00</u>	<u>\$ 72.00</u>

PAWNEE COUNTY, KANSAS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2015

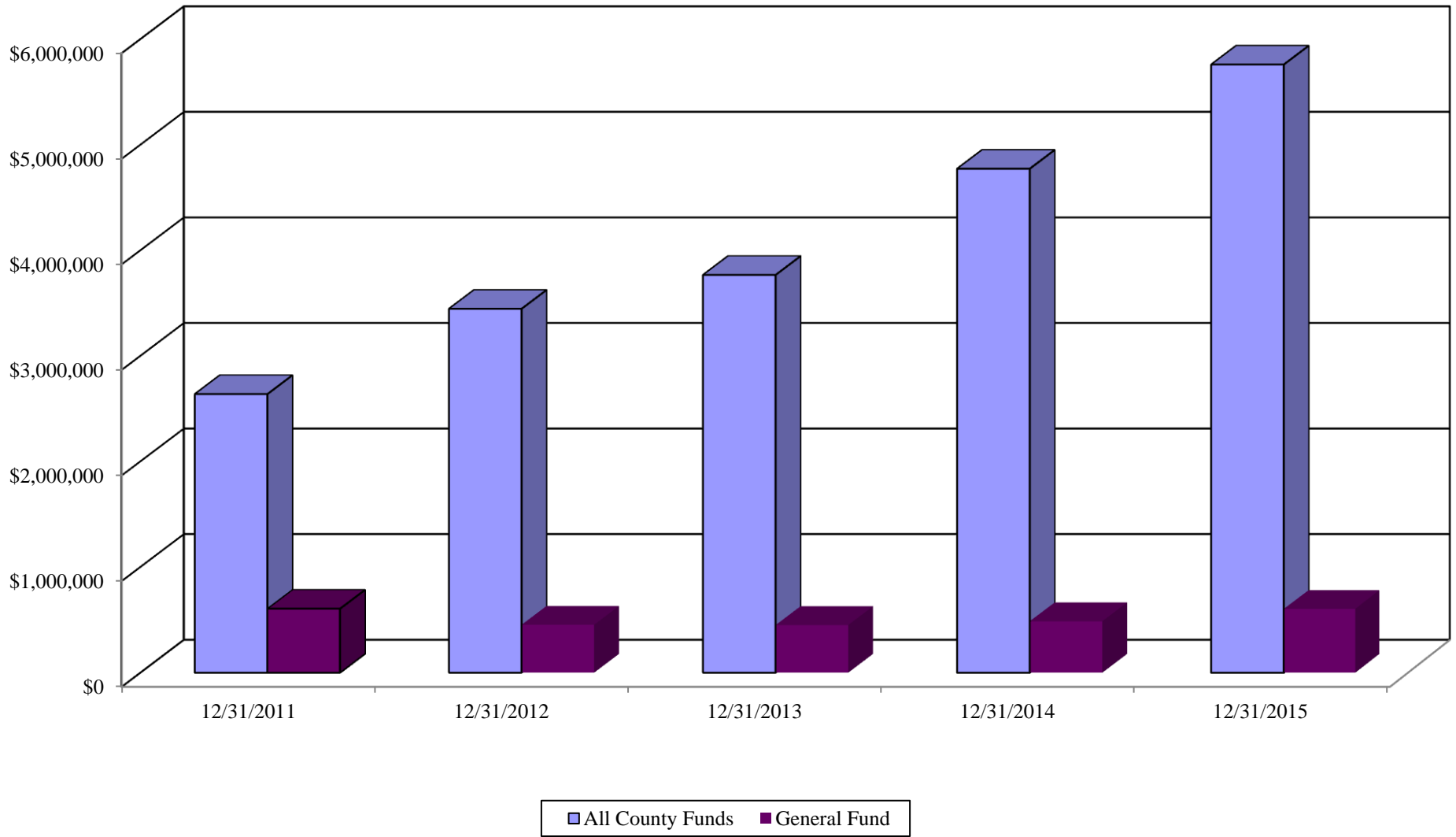
<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Distributive Funds:				
2015 Tax	\$ 0.00	\$ 7,901,713.64	\$ 103,429.20	\$ 7,798,284.44
2014 Tax	7,712,221.32	3,829,803.07	11,542,024.39	0.00
Redemptions	80,273.47	157,396.68	178,968.76	58,701.39
Delinquent Personal Property Tax	3,111.09	14,367.45	15,479.41	1,999.13
Foreclosure Sales	614.94	0.00	0.00	614.94
Special City-County Highway	0.00	377,315.07	377,315.07	0.00
Motor Vehicle/ 16-20M Tax	278,592.62	1,061,846.40	1,063,889.42	276,549.60
Recreational Vehicle Tax	2,195.45	13,484.66	13,468.33	2,211.78
Mineral Production Tax	22,419.51	48,607.17	61,835.81	9,190.87
Vehicle Rental Excise Tax	145.11	413.06	371.43	186.74
Total Distributive Funds	<u>8,099,573.51</u>	<u>13,404,947.20</u>	<u>13,356,781.82</u>	<u>8,147,738.89</u>
State Funds:				
State Educational Building	0.00	79,667.10	79,667.10	0.00
State Institutional Building	0.00	39,833.58	39,833.58	0.00
Total State Funds	<u>0.00</u>	<u>119,500.68</u>	<u>119,500.68</u>	<u>0.00</u>
Subdivision and Trust Funds:				
School Districts	0.00	3,578,173.16	3,578,173.16	0.00
Townships	0.00	1,232,018.70	1,232,018.70	0.00
Cemeteries	0.00	82,804.24	82,804.24	0.00
Cities	0.00	1,498,858.27	1,498,858.27	0.00
Motor Vehicle Licenses	0.00	515,567.09	515,567.09	0.00
Commerical Vehicle Licenses	0.00	130,890.82	130,890.82	0.00
Sales and Compensating Tax	0.00	231,168.99	231,168.99	0.00
VIN Inspection Fees	192.00	478.00	478.00	192.00
Unclaimed Monies-Estate	198.70	0.00	0.00	198.70
Watersheds	0.00	149,757.97	149,757.97	0.00
Drivers License	0.00	11,363.00	11,363.00	0.00
Oil & Gas VD Trust	299,567.19	107,433.54	0.00	407,000.73
Total Subdivision and Trust Funds	<u>299,957.89</u>	<u>7,538,513.78</u>	<u>7,431,080.24</u>	<u>407,391.43</u>

PAWNEE COUNTY, KANSAS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2015

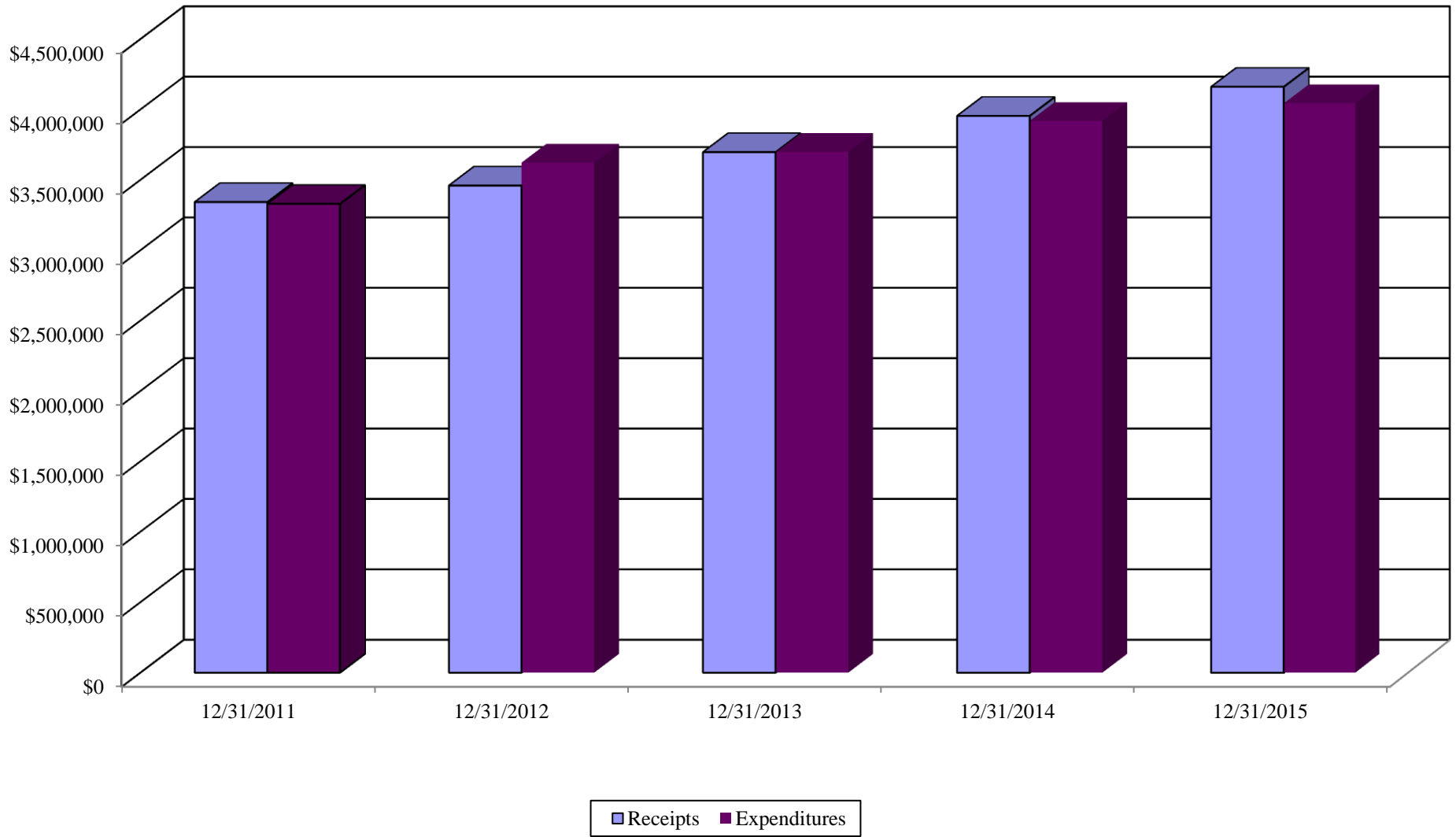
<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Other Agency Funds:				
Court Trustee	117,087.46	11,977.47	1,745.55	127,319.38
Clerk of the District Court	12,580.25	941,511.86	948,321.15	5,770.96
Law Library	<u>25,938.06</u>	<u>14,707.27</u>	<u>10,640.47</u>	<u>30,004.86</u>
Total Other Agency Funds	<u>155,605.77</u>	<u>968,196.60</u>	<u>960,707.17</u>	<u>163,095.20</u>
Total Agency Funds	<u>\$ 8,555,137.17</u>	<u>\$ 22,031,158.26</u>	<u>\$ 21,868,069.91</u>	<u>\$ 8,718,225.52</u>

SUPPLEMENTARY INFORMATION

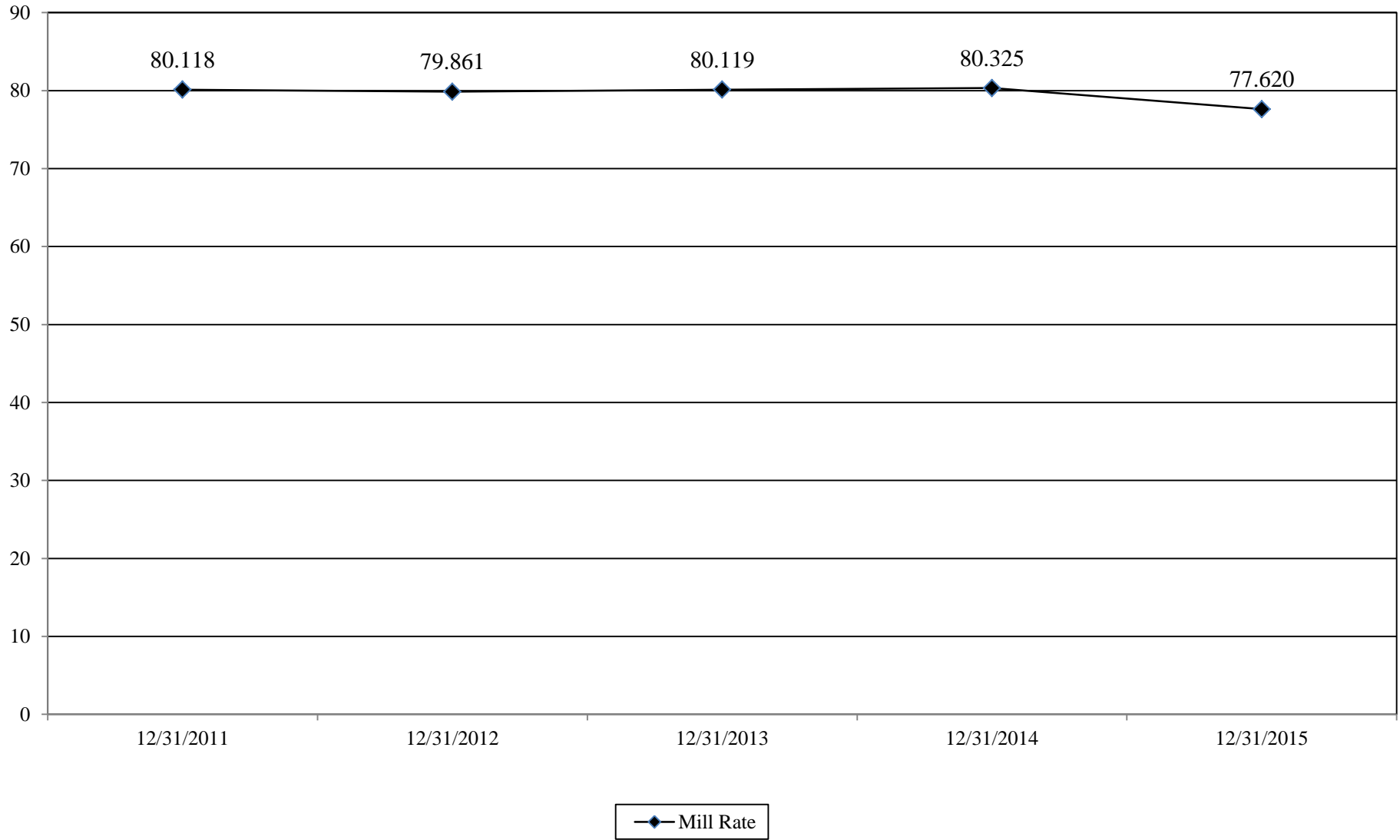
Pawnee County, Kansas Unencumbered Cash Balances



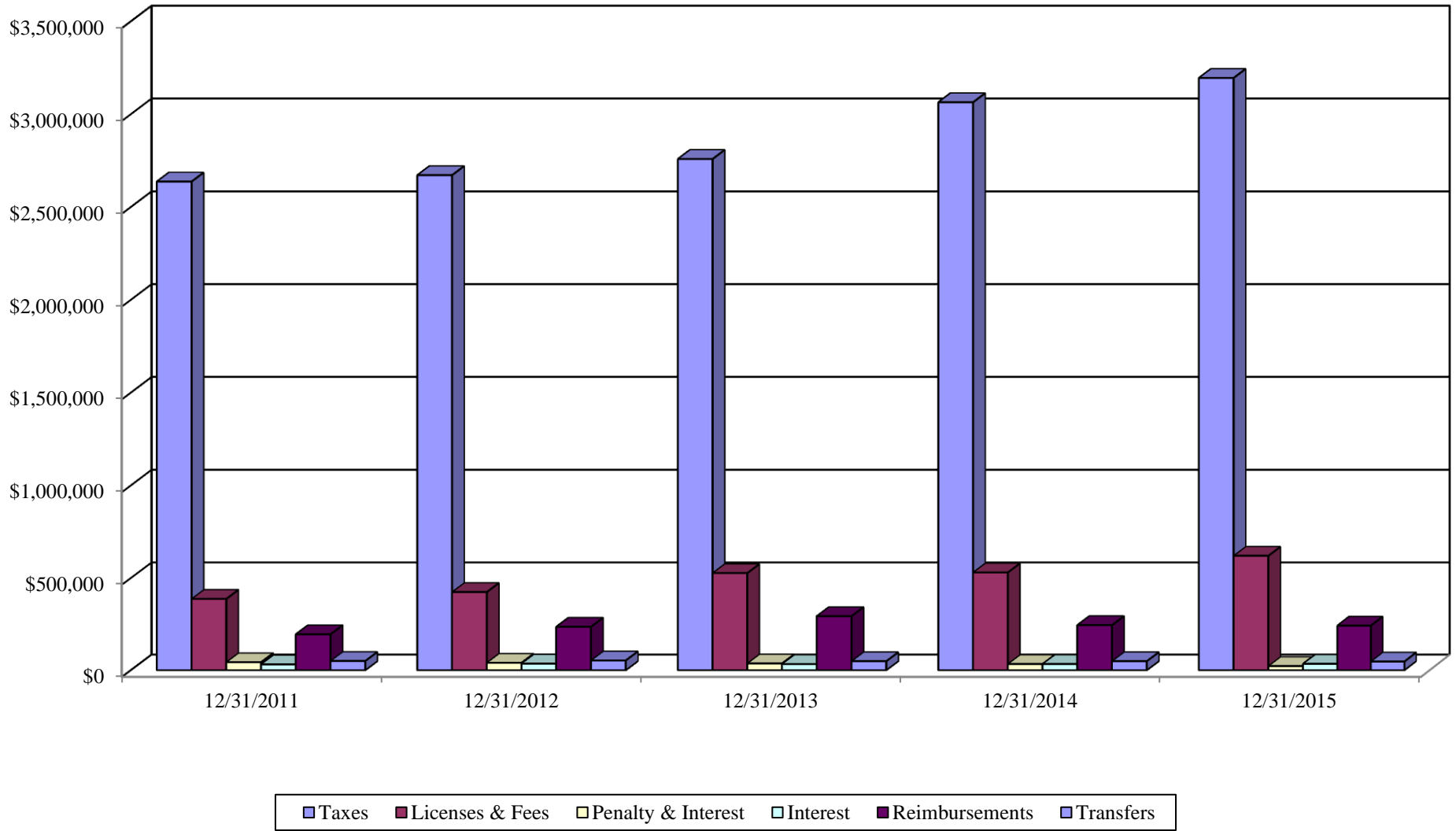
Pawnee County, Kansas General Fund Receipts vs Expenditures



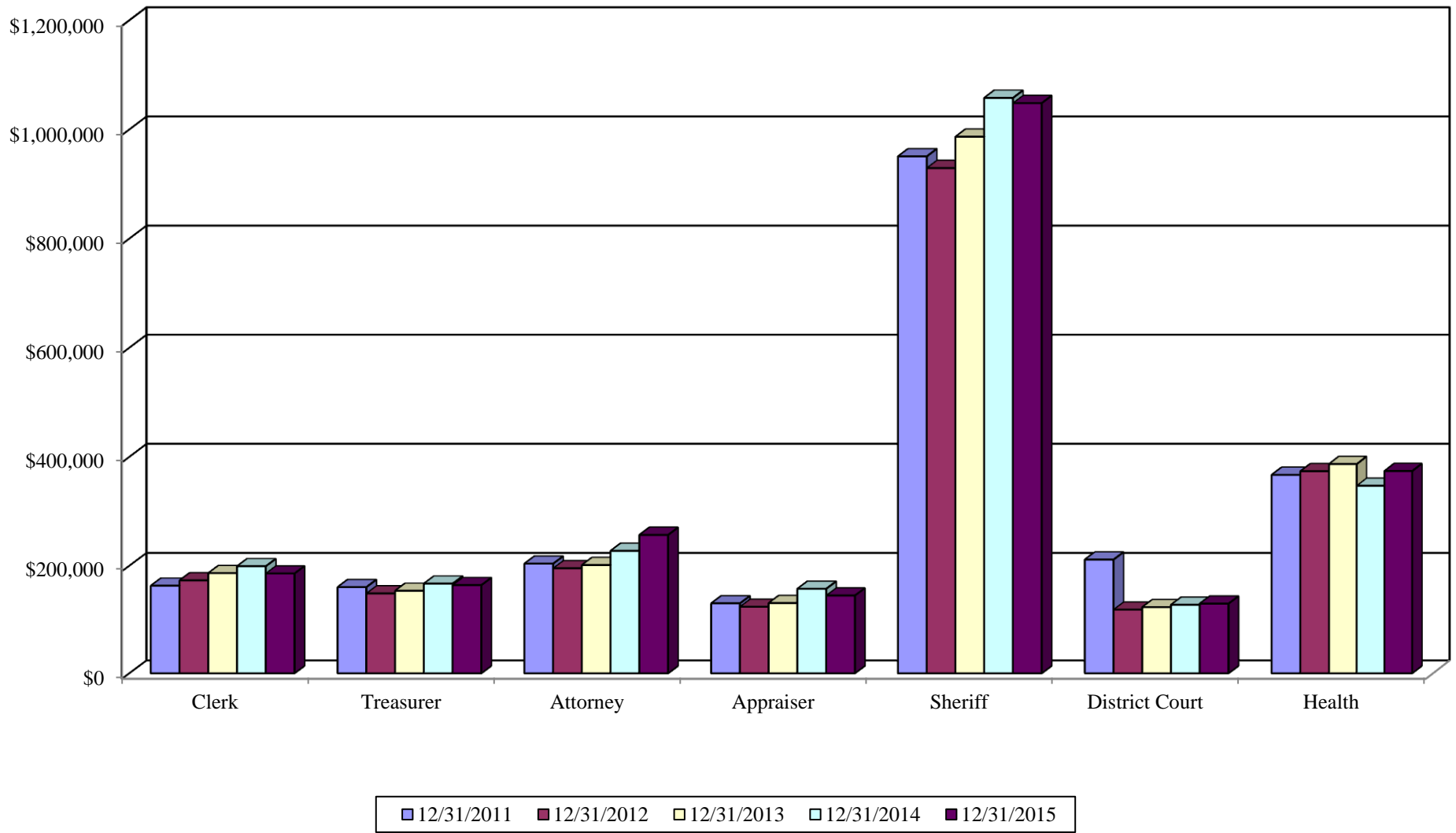
Pawnee County, Kansas Mill Rate



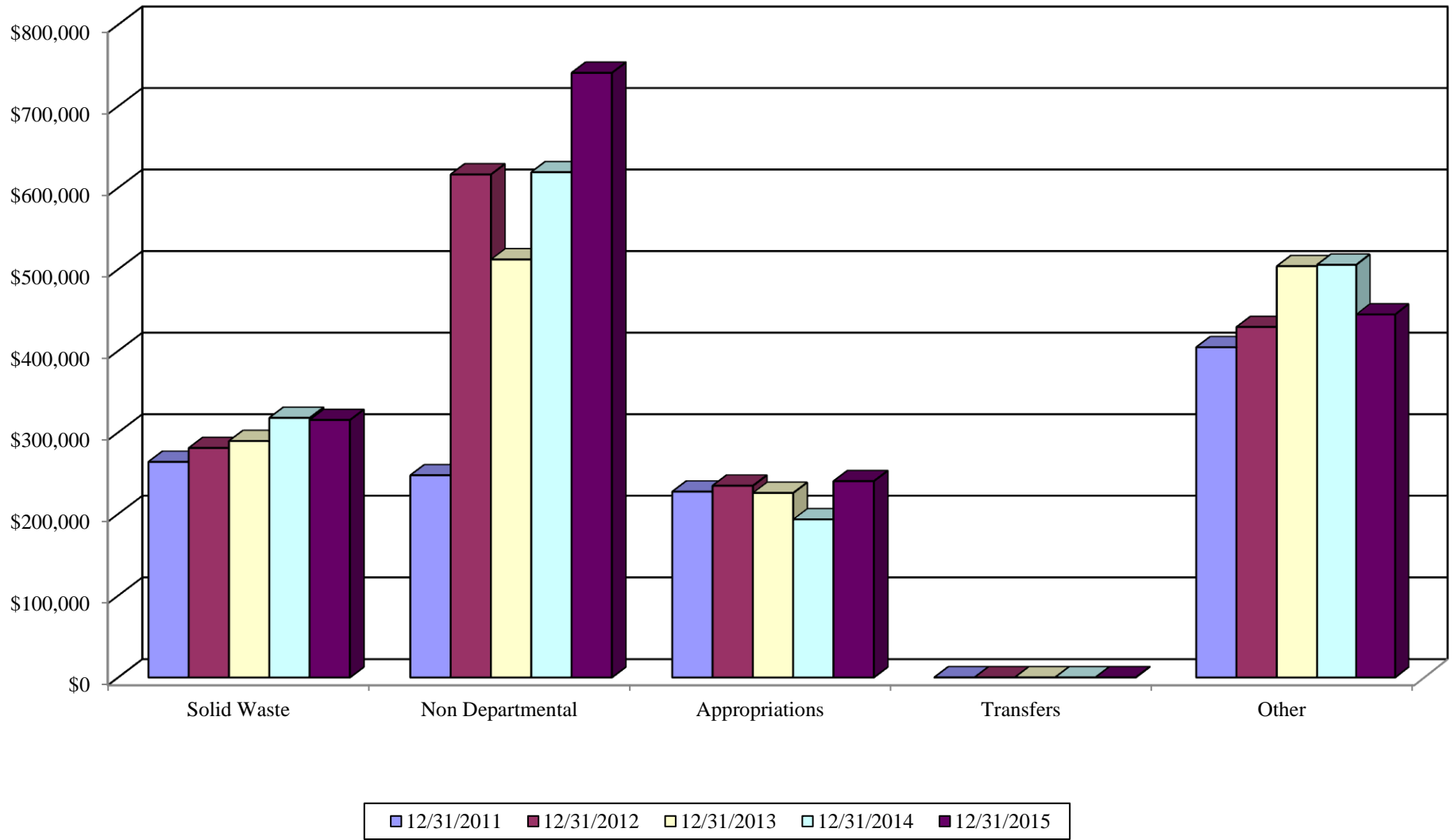
Pawnee County, Kansas General Fund Receipts



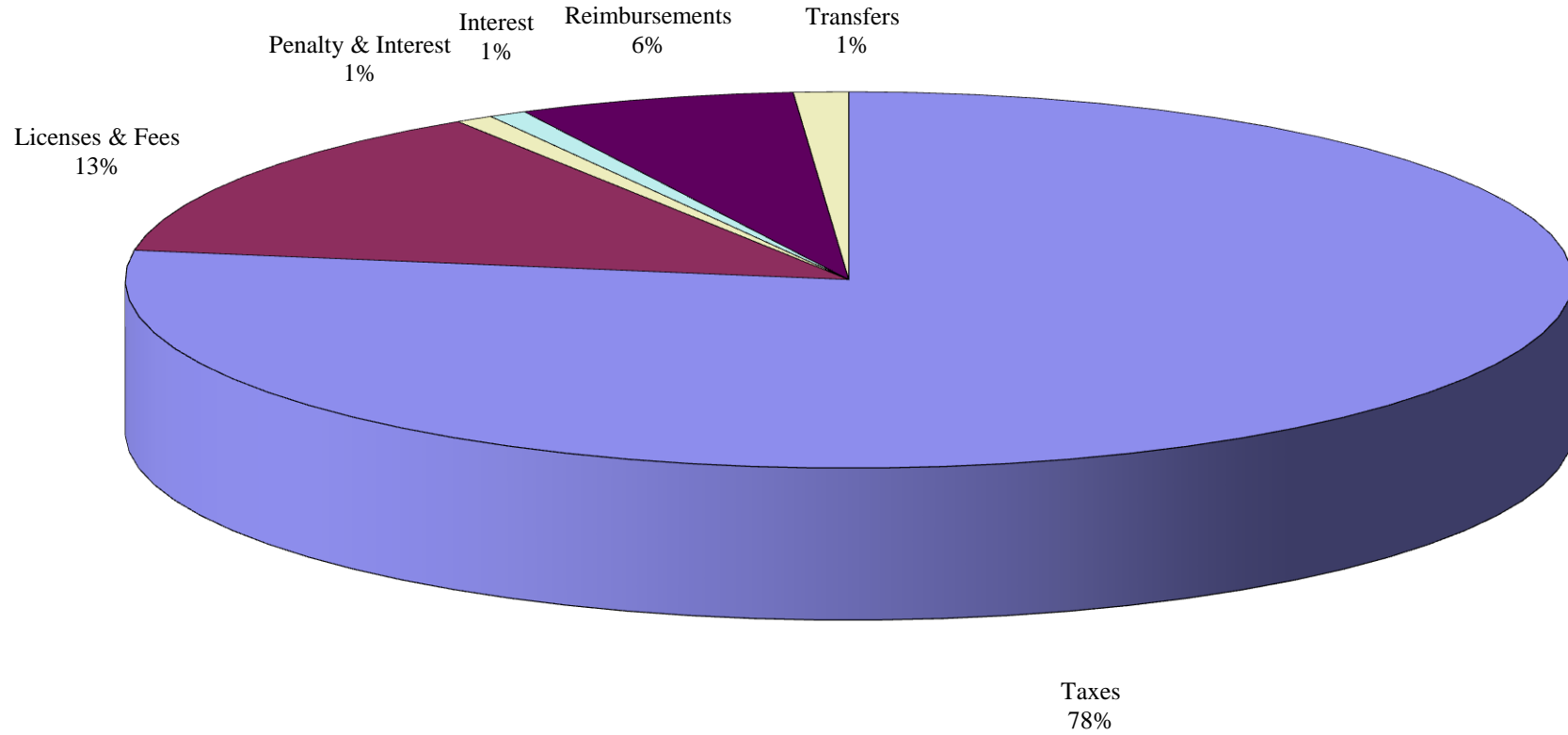
Pawnee County, Kansas General Fund Expenditures



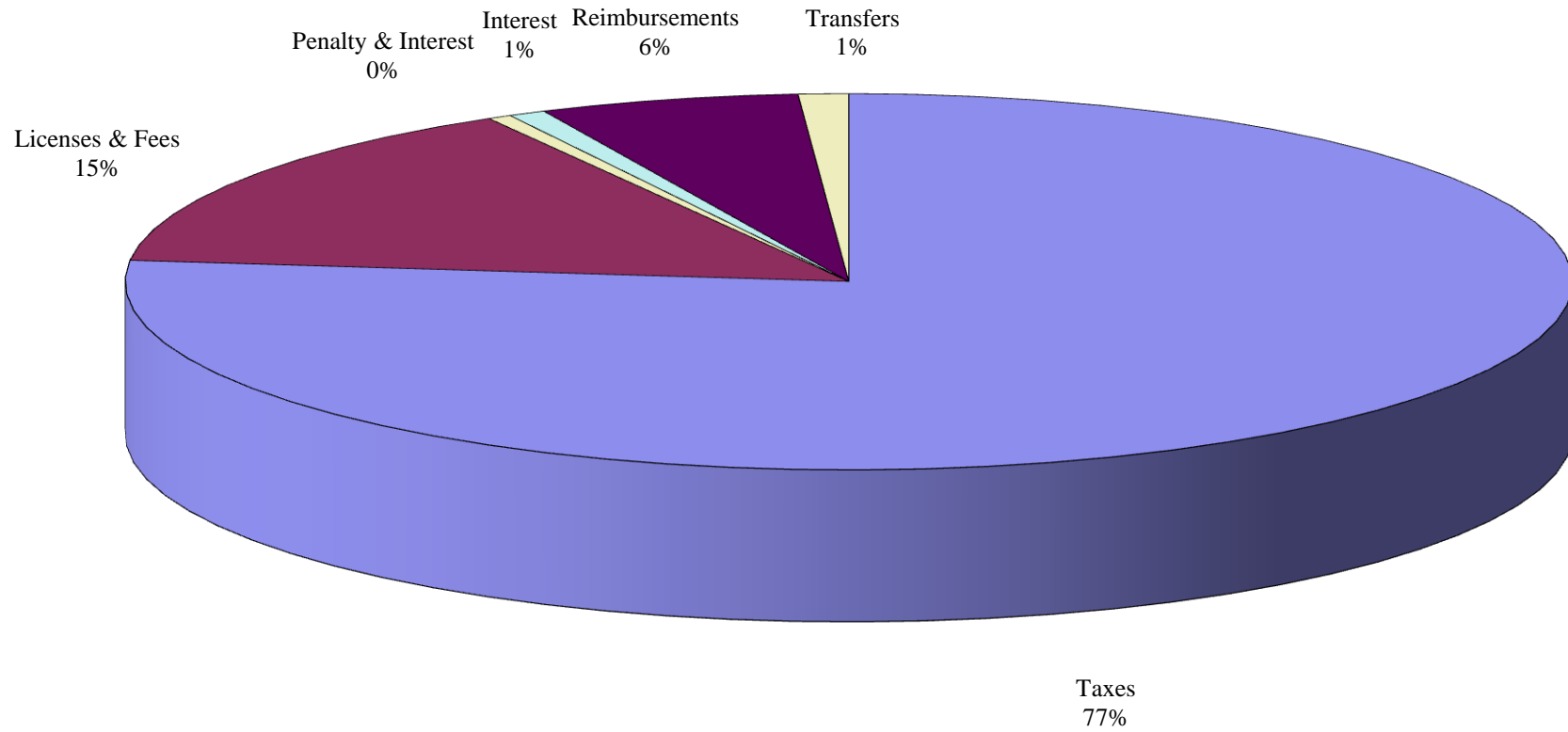
Pawnee County, Kansas General Fund Expenditures



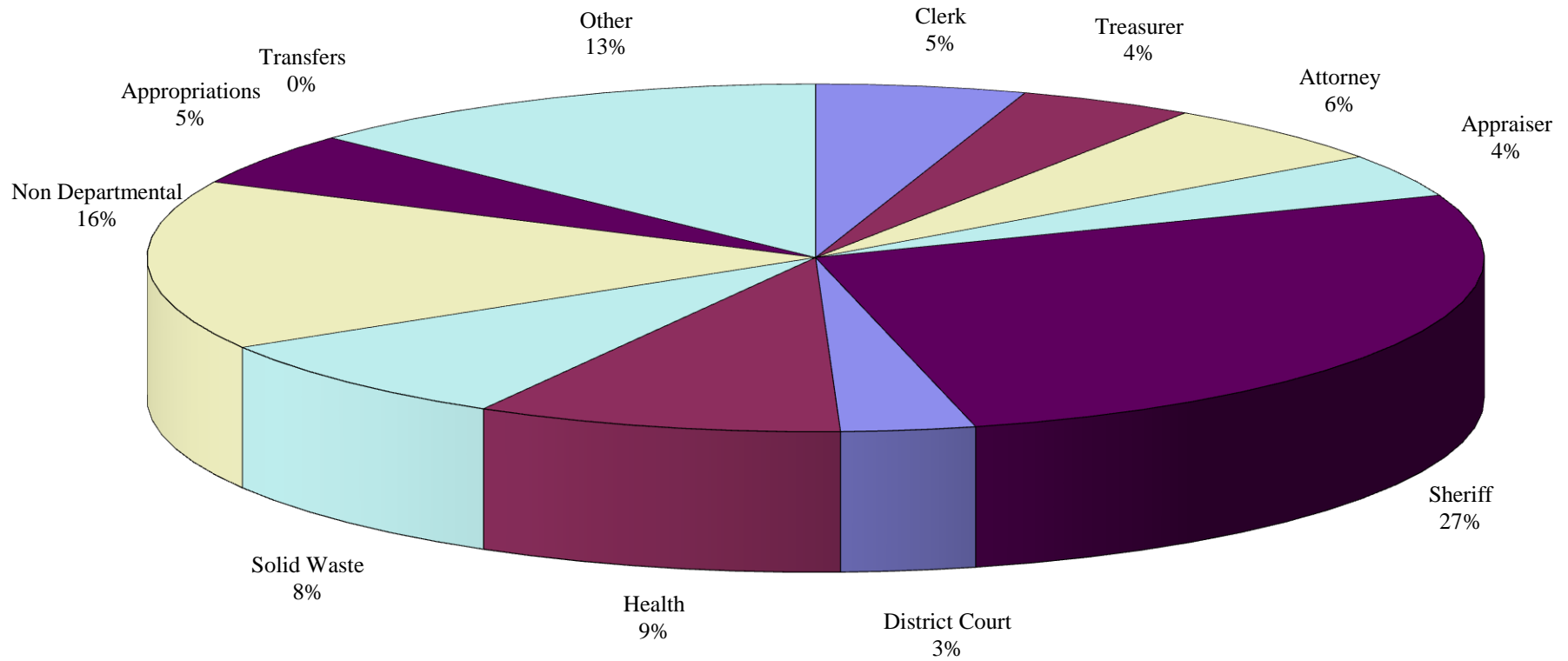
Pawnee County, Kansas General Fund Receipts 12/31/2014



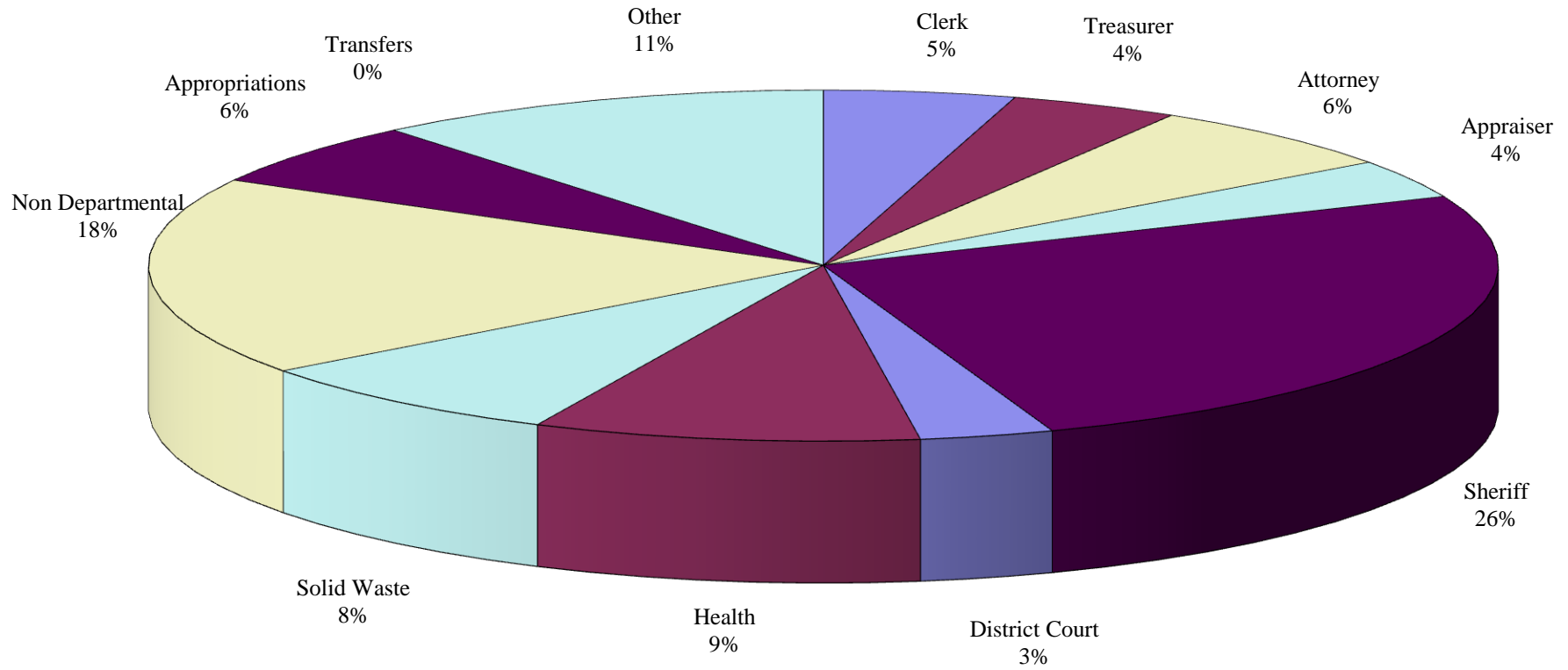
Pawnee County, Kansas General Fund Receipts 12/31/2015



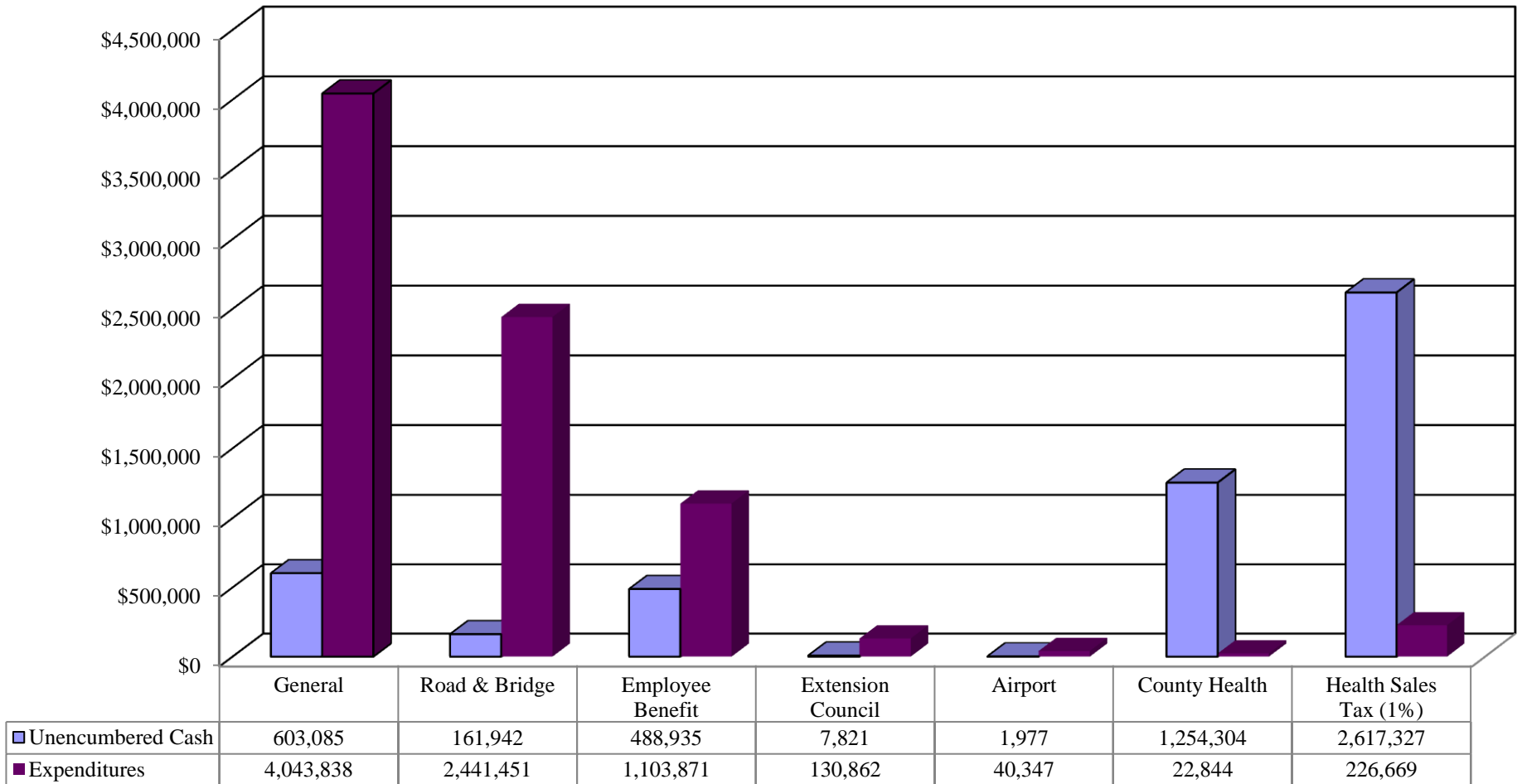
Pawnee County, Kansas General Fund Expenditures 12/31/2014



Pawnee County, Kansas General Fund Expenditures 12/31/2015

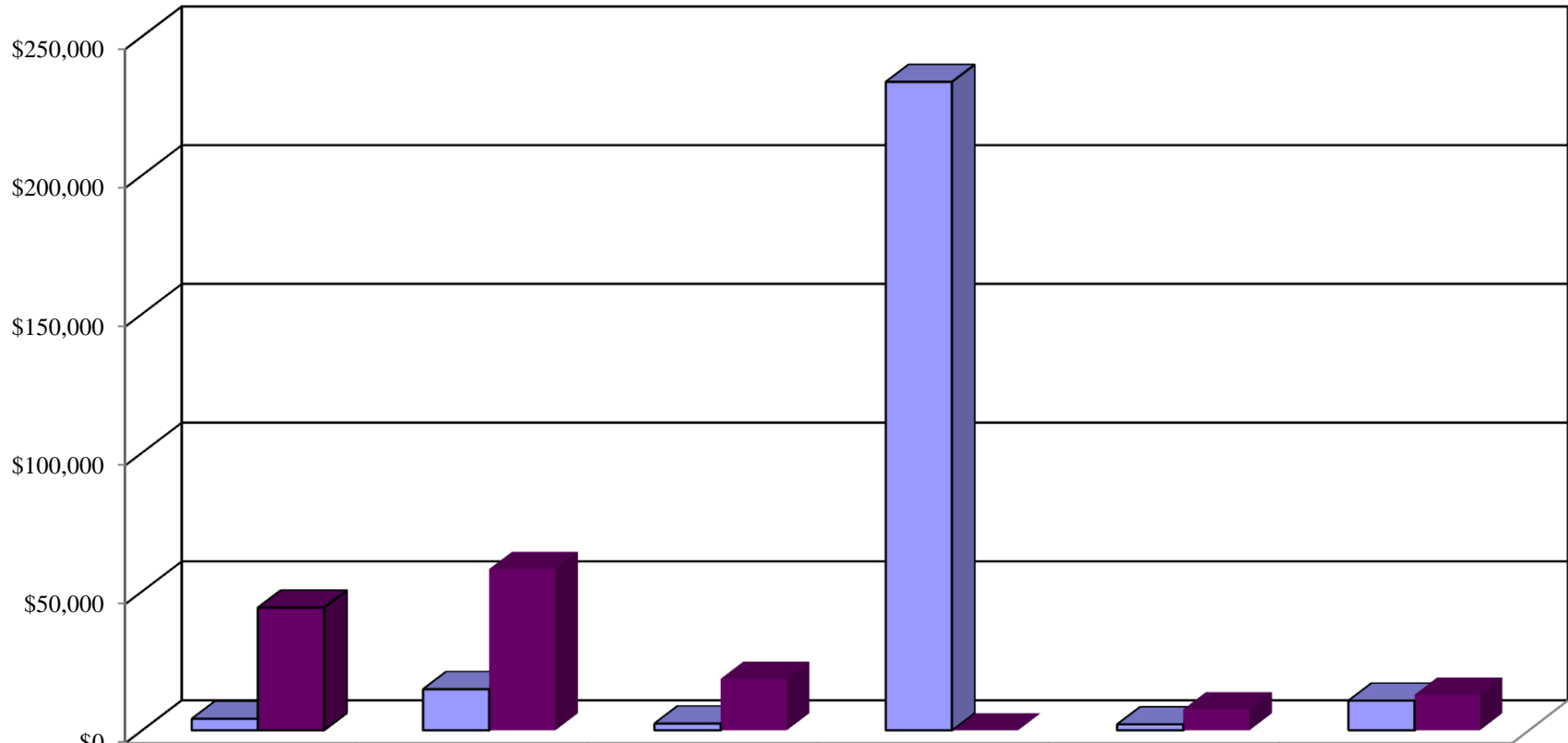


Pawnee County, Kansas Unencumbered Cash vs Expenditures Selected Funds



■ Unencumbered Cash ■ Expenditures

Pawnee County, Kansas Unencumbered Cash vs Expenditures Selected Funds



■ Unencumbered Cash	4,133	14,802	2,441	233,622	2,139	10,668
■ Expenditures	44,142	58,064	18,520	0	7,569	12,800

■ Unencumbered Cash ■ Expenditures