

**DECATUR COUNTY, KANSAS**  
Oberlin, Kansas  
Independent Audit Report  
January 1, 2011 to December 31, 2011

**MAPES & MILLER LLP**  
Certified Public Accountants  
Norton, Kansas

# DECATUR COUNTY, KANSAS

Oberlin, Kansas

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January 1, 2011 to December 31, 2011

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# MAPES & MILLER LLP

CERTIFIED PUBLIC ACCOUNTANTS

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

Members of American Institute of Certified Public Accountants  
and the Kansas Society of Certified Public Accountants

JOHN D. MAPES, CPA, CHTD  
DENIS W. MILLER, CPA, PA  
THOMAS B. CARPENTER, CPA, PA

DON E. TILTON, CPA, PA  
BRIAN S. THOMPSON, CPA, PA  
REBECCA A. LIX, CPA, PA

## INDEPENDENT AUDITOR'S REPORT

418 E. Holme  
Norton, KS 67654-1412  
(785) 877-5833  
FAX - (785) 877-5442  
email - mmcpas@ruraltel.net

711 3<sup>rd</sup> Street  
P.O. Box 266  
Phillipsburg, KS 67661-0266  
(785) 543-6561  
FAX - (785) 543-6563  
email - mmpburg@ruraltel.net

503 Main St.  
P.O. Box 508  
Stockton, KS 67669-0508  
(785) 425-6764  
FAX - (785) 425-6765  
email - mmstkn@ruraltel.net

230 Main St.  
P.O. Box 412  
Quinter, KS 67752-0412  
(785) 754-2111  
FAX - (785) 754-2112  
email - mapes@ruraltel.net

117 N. Main St.  
P.O. Box 73  
WaKeeney, KS 67672-0073  
(785) 743-5512  
FAX - (785) 743-5513  
email - mapeswak@ruraltel.net

306 N. Pomeroy  
Hill City, KS 67642-1720  
(785) 421-2163  
FAX - (785) 421-2164  
email - mapeshc@ruraltel.net

To the Board of County Commissioners  
Decatur County, Kansas  
Oberlin, Kansas 67749

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of the County of Decatur, Oberlin, Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Decatur County's management. Our responsibility is to express an opinion on this 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 guidance in the Kansas Municipal Audit Guide. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statement does not include financial data for the following legally separate component units of the County: Decatur County Memorial Hospital, Decatur County Fair Foundation and the Decatur County Extension Council. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the County's primary government. The effect on the financial statement of the omission of the component units, although not reasonably determinable, is presumed to be material.

As described more fully in Note 1, the County, has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the omission of the component units, as discussed above, and because of the effects of the matter discussed in the preceding 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 the County as of December 31, 2011, or the changes in financial position or, where applicable, its cash flows for the year then ended. Further, the County has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of the basic financial statement.

In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County of Decatur, Oberlin, Kansas, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statement. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the 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 financial statement as a whole.

## Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas  
July 31, 2012

DECATUR COUNTY, KANSAS

STATEMENT 1

Summary of Cash Receipts, Expenditures and Unencumbered Cash

Page 1

For the Year Ended December 31, 2011

Funds	Beginning	Prior Year	Cash	Expenditures	Ending	Add	Ending
	Unencumbered	Cancelled			Unencumbered	Outstanding	
	Cash Balance	Encumbrances	Receipts		Cash Balance	and Accounts Payable	Cash Balance
Governmental Fund Types:							
General	\$ 119,302	0	1,500,214	1,209,081	410,435	5,996	416,431
Special Revenue Funds:							
Road and Bridge	167,659	0	1,042,871	1,004,791	205,739	31,104	236,843
Special Bridge	129,472	0	75,850	93,941	111,381	0	111,381
Good Samaritan	46,407	0	17,748	31,156	32,999	0	32,999
Fair Premium	0	0	3,993	3,993	0	0	0
Fair Maintenance	0	0	14,903	14,903	0	0	0
Conservation	4,502	0	21,293	19,000	6,795	0	6,795
Hospital Maintenance	0	0	197,154	197,154	0	0	0
County Health	21,390	0	118,143	110,226	29,307	1,695	31,002
County Health Capital Outlay	22,343	0	0	0	22,343	0	22,343
Mental Health	0	0	23,695	23,695	0	0	0
Mental Retardation	0	0	25,342	25,342	0	0	0
Noxious Weed	10,296	0	134,736	129,310	15,722	232	15,954
Noxious Weed Capital Outlay	17,959	0	5,000	0	22,959	0	22,959
Election	37,655	0	21,825	31,542	27,938	0	27,938
Employee Benefits	229,248	0	651,656	565,864	315,040	3,381	318,421
Senior Citizens	3,999	0	29,132	32,574	557	218	775
Special Alcohol and Drug Programs	6,002	0	2,194	1,052	7,144	0	7,144
Special Parks and Recreation	303	0	1,148	0	1,451	0	1,451
Museum	0	0	20,360	20,360	0	0	0
Economic Development	0	0	16,893	16,893	0	0	0
Emergency 911	14,541	0	19,246	1,167	32,620	0	32,620
Wireless 911	35,232	0	18,786	36,134	17,884	0	17,884
Rural Fire District No. 1	6,111	0	62,146	68,257	0	895	895
Special Road Machinery	559,875	0	250,000	305,500	504,375	0	504,375
County Equipment Reserve	116,736	0	100,550	10,715	206,571	1,149	207,720

(Continued)

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

DECATUR COUNTY, KANSAS

Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended December 31, 2011

Funds	Beginning	Prior Year	Cash		Ending	Add	Ending
	Unencumbered	Cancelled	Receipts	Expenditures	Unencumbered	Outstanding	Cash
	Cash Balance	Encumbrances			Cash Balance	Encumbrances	Balance
						and Accounts	
						Payable	
Special Fire Equipment	\$ 161,296	0	4,233	0	165,529	0	165,529
Special Vehicle	3,334	0	36,962	35,922	4,374	0	4,374
Register of Deeds Technology	8,727	0	4,958	6,149	7,536	0	7,536
Attorney's Training	652	0	262	126	788	0	788
Bad Check Trust Fund	3,772	0	470	1,793	2,449	0	2,449
Jail Equipment Reserve	4,357	0	3,164	2,651	4,870	0	4,870
Core Grant	401	0	0	0	401	0	401
Infant Seat Program	83	0	0	0	83	0	83
Ambulance Memorial	1,522	0	2,262	1,896	1,888	0	1,888
Rural Fire District Memorial	2,798	0	500	0	3,298	0	3,298
Summer Recreation Memorial	3,088	0	0	0	3,088	0	3,088
Good Samaritan Memorial	554,477	0	3,823	0	558,300	0	558,300
Special Law Enforcement Trust	1,512	0	1,330	639	2,203	0	2,203
Speedway Improvements	672	0	0	0	672	0	672
Horse Arena Maintenance	800	0	0	0	800	0	800
Special Prosecution	3,939	0	0	0	3,939	0	3,939
Debt Service Funds:							
Bond and Interest	70,212	0	113,397	122,858	60,751	0	60,751
Proprietary Type Funds:							
Enterprise Funds:							
County Ambulance	208,003	0	194,315	177,346	224,972	755	225,727
Ambulance Special Equipment	72,756	0	61,000	0	133,756	0	133,756
Fiduciary Type Funds:							
Private Purpose Trust Funds:							
Economic Development Micro Loan	52,687	0	2,558	60	55,185	0	55,185
History Books	<u>1,629</u>	<u>0</u>	<u>200</u>	<u>0</u>	<u>1,829</u>	<u>0</u>	<u>1,829</u>
Total Primary Government	<u>2,705,749</u>	<u>0</u>	<u>4,804,312</u>	<u>4,302,090</u>	<u>3,207,971</u>	<u>45,425</u>	<u>3,253,396</u>

(Continued)

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

DECATUR COUNTY, KANSAS

STATEMENT 1

Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended December 31, 2011

Page 3

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Component Units:							
Decatur County Fair Board:							
General	\$ 9,259	0	28,693	30,824	7,128	0	7,128
Premiums	1,055	0	7,727	8,109	673	0	673
Entertainment	<u>7,991</u>	<u>0</u>	<u>21,257</u>	<u>9,627</u>	<u>19,621</u>	<u>0</u>	<u>19,621</u>
Total Component Units	<u>18,305</u>	<u>0</u>	<u>57,677</u>	<u>48,560</u>	<u>27,422</u>	<u>0</u>	<u>27,422</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,724,054</u>	<u>0</u>	<u>4,861,989</u>	<u>4,350,650</u>	<u>3,235,393</u>	<u>45,425</u>	<u>3,280,818</u>

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

**DECATUR COUNTY, KANSAS**  
 Composition of Cash  
For the Year Ended December 31, 2011

STATEMENT 1  
 Page 4

Primary Government:	
Cash on hand - Treasurer	\$ 625
Cash on hand - Sheriff	300
Cash on hand - Register of Deeds	50
Farmers Bank & Trust - Oberlin, Kansas	
NOW Account	2,557,879
Certificates of Deposit	1,745,072
First National Bank - Oberlin, Kansas	
NOW Accounts	17,884
The Bank - Oberlin, Kansas	
NOW Account	1,938,131
Checking Accounts	9,256
Money Market Accounts	628,581
Savings Account	<u>55,110</u>
Total Cash	6,952,888
Agency Funds per Schedule 3	<u>(3,699,492)</u>
Total Primary Government	<u>3,253,396</u>
Component Units:	
Decatur County Fair Board:	
The Bank - Oberlin, Kansas	
NOW Account	7,128
Checking Account	673
Farmers Bank & Trust - Oberlin, Kansas	
NOW Account	<u>19,621</u>
Total Component Units	<u>27,422</u>
Total Reporting Entity per Statement 1, Page 3	<u>\$ 3,280,818</u>

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

# DECATUR COUNTY, KANSAS

Notes to the Financial Statement

December 31, 2011

## 1. Summary of Significant Accounting Policies

### Reporting Entity

Decatur County, Kansas, the primary government, operates as a county in accordance with the laws of the State of Kansas. The County operates under a commission form of government and provides the following services: public safety (sheriff), roads, sanitation (landfill), health and social services, culture-recreation, public improvements and general administrative services.

### Discretely Presented Component Unit

The component unit section of this financial statement includes the financial data of a discretely presented component unit. This component unit is reported separately to emphasize that it is legally separate from the County.

Decatur County Fair Board The Decatur County Fair Board is organized and operated under K.S.A. 2-132 to operate a county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities. A nine-member board is appointed by the County Commission to oversee operations. The County annually levies taxes for the board to be used for maintenance of the fairgrounds and buildings and for the payment of award premiums to fair exhibitors and contestants.

### Principles Determining Scope of Reporting Entity

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading or incomplete. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and imposes its will on that organization. The primary government may also be financial accountable if an organization is fiscally dependent on the primary government, regardless of the authority of the organization's governing board.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that the following are component units of the County:

Decatur County Memorial Hospital  
Decatur County Fair Board  
Decatur County Fair Foundation, Inc.

Financial information for the Decatur County Memorial Hospital and Decatur County Fair Foundation, Inc. have not been reported in the County's financial statement. Accordingly, this financial statement is not a complete presentation in accordance with generally accepted accounting principles.

Decatur County Memorial Hospital A five-member board is appointed by the County Commission to oversee the operation of the county's hospital. The hospital can sue and be sued, and can buy, sell or lease real property. The County annually levies a tax for the maintenance of the hospital. The Hospital Board must obtain approval from the County Commission for bond issuances. The audited financial statements for the Decatur County Memorial Hospital are available at the Decatur County Clerk's office.

Decatur County Fair Foundation Inc. The Decatur County Fair Foundation, Inc. is a not-for-profit corporation organized for the purpose of promoting the Decatur County Fair and to develop the fairgrounds through new buildings and fairground improvements. Tax-exempt status has been obtained under Internal Revenue Code Section 501(c)(3). The director's of the corporation consists of the Decatur County Commission Chairperson, Decatur County Treasurer and the Decatur County Fair Board President. Unaudited financial reports for the Decatur County Fair Foundation, Inc. are available at the Decatur County Treasurer's office.

### Fund Accounting

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year 2011:

#### Governmental Funds:

General Fund--To account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--To account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Fund--To account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, and the financing of special assessments which are general obligations of the County.

#### Proprietary Funds:

Enterprise Funds--To account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges--or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

#### Fiduciary Funds:

Private Purpose Trust and Agency Funds--To account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

#### Reimbursed Expenditures

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

### Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of this statutory basis financial statement, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure is charged in the fund from which the transfer is made.

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 County to use the statutory basis of accounting.

### Departure from Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, building, and equipment owned by the municipality are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statement.

## 2. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise funds. The statutes provide for the following sequence and timetable in adoption of budgets:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments for the year ended December 31, 2011.

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.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues 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 related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. Any unused budgeted expenditure authority lapses at year-end.

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

	<u>Statutory Authority for Exemption</u>
Special Revenue Funds:	
Special Bridge	K.S.A. 68-1135
Mental Health	K.S.A. 19-4007
Mental Retardation	K.S.A. 19-4007
County Health Capital Outlay	K.S.A. 65-204
Noxious Weed Capital Outlay	K.S.A. 2-1318
Special Road Machinery	K.S.A. 68-141g
County Equipment Reserve	K.S.A. 19-119
Special Fire Equipment	K.S.A. 19-3612c
Special Vehicle	K.S.A. 8-145
Register of Deeds Technology	K.S.A. 28-115a
Attorney's Training	K.S.A. 28-170a
Bad Check Trust	K.S.A. 21-3707
Jail Equipment Reserve	K.S.A. 19-119
Core Grant	K.S.A. 12-16,111
Infant Seat Program	K.S.A. 12-1663
Ambulance CDBG Grant	K.S.A. 12-1663
Ambulance Memorial	K.S.A. 79-2925
Rural Fire District Memorial	K.S.A. 79-2925
Summer Recreation Memorial	K.S.A. 79-2925
Good Samaritan Memorial	K.S.A. 79-2925
Special Law Enforcement Trust	K.S.A. 60-4117
Speedway Improvements	K.S.A. 79-2925
Horse Arena Maintenance	K.S.A. 79-2925
Wireless 911 Grant	K.S.A. 12-16,111
Enterprise Fund:	
Ambulance Special Equipment	K.S.A. 12-110d

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.

### 3. Property Taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due one-half on December 20th and one-half the following May 10th. Any taxes unpaid at the due dates are considered delinquent. 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. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the County and therefore are not susceptible to accrual.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statement taken as a whole.

4. **Inventories and Prepaid Expenses**

Inventories and prepaid expenses, which benefit future periods, are recorded as expenditures during the year of purchase.

5. **Deposits and Investments**

As of December 31, 2011, the County had no investments except for certificates of deposit which are considered as a component of deposits. The Decatur County Fair Board had no investments.

K.S.A. 9-1401 establishes the depositories which may be used by the County and the Fair Board. The statute requires banks eligible to hold the municipality's funds have a main or branch bank in the county in which the municipality is located and the banks provide an acceptable rate of return on the funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County and the Fair Board have no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's and the Fair Board'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 and the Fair Board have no investment policy that would further limit their investment choices.

**Concentration of Credit Risk**

State statutes place no limit on the amount the County and the Fair Board 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 and the Fair Board's deposits may not be returned to them. State statutes require the County's and the Fair Board's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County and the Fair Board have not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2011.

At December 31, 2011, the County's carrying amount of deposits was \$6,951,913 and the bank balance was \$7,322,114. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$541,538 was covered by federal depository insurance, \$5,930,403 was collateralized with securities held by the pledging financial institution's agents in the County's name.

At December 31, 2011, the Fair Board's carrying amount of deposits was \$43,821 and the bank balance was \$44,587. The bank balance was held by two banks resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

6. **Compensated Absences**

**Vacation Pay**

Each full time employee of Decatur County, Kansas, is entitled to one vacation day for each month worked. Full-time county employees may receive credit for an additional four hours of vacation leave for every six consecutive pay periods in which no sick leave is used. No more than twelve vacation days may

be carried over from one calendar year to the next. Upon termination an employee will be compensated for all unused vacation days. The cost of accumulated vacation pay as of December 31, 2011 was \$23,560.

#### Sick Leave

The County's policy regarding sick leave is to allow full time employees to accumulate one day per month. No more than thirty sick leave days may be carried over from one calendar year to the next. Unused sick leave is not paid upon termination of the employee and therefore, the cost of accumulated sick leave has not been accrued by the County as of December 31, 2011.

#### Comp and Flex Time

All overtime worked, except that performed by elected officials and their deputies, department heads and the sheriff's department is compensated by paid time off (comp-time) on a basis of one and one half hours for each hour of overtime. Road and Bridge employees, except clerical, may be paid for five hours of overtime each week at the discretion of the County Commissioners. Comp-time may not accumulate to more than eighty hours. Any accumulation beyond the eighty hours maximum is paid at one and one half times the employee's regular rate of pay. Flex-time is generated when an employee requests to work outside of regular working hours so that time may be taken off for a particular purpose in the future. No more than twenty hours of flex-time may be accumulated and must be taken within sixty days after the date that it was earned. The cost of accumulated comp and flex-time pay as of December 31, 2011 was \$5,777.

### 7. Defined Benefit Pension Plan

#### Plan Description

Decatur County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. 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 that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

#### Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4 percent of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for calendar year 2011, which includes pension contributions and Group Death Disability Insurance was 7.74 percent. The County's employer contribution to KPERS for the years ending December 31, 2011, 2010, and 2009 were \$80,201, \$70,504 and \$59,187 respectively, equal to the required contributions for each year.

### 8. 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. There is no cost to the County under this program.

9. **Revolving Loan Fund**

Decatur County was awarded a \$100,000 Community Development Block Grant from the Kansas Department of Commerce and Housing in 2001 for the purpose of establishing a Micro-loan Revolving Loan Fund to provide loans to businesses in Decatur County for which the loan proceeds would result in the creation and/or retention of jobs. The balance of the outstanding loans from this fund as of December 31, 2011 was \$21,481.

10. **Risk Management**

The County is exposed to various risk 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 workers compensation, property, liability, crime or surety insurance at a cost, if considered, to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC) and the Kansas County Association Multi-Line Pool (KCAMP) public entity risk pools currently operating as common risk management and insurance programs for participating Kansas counties.

The County pays annual premiums to KWORC for workers compensation and to KCAMP for property, liability, crime and surety insurance coverage. The agreement to participate provides that KWORC and KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the following dollar limits for each insured event.

Employer's Liability Bodily Injury by Disease	1,000,000	Policy limit
Property Coverages	250,000	Per occurrence
Liability Coverages	300,000	Per accident
Crime Coverages	150,000	Per loss
Surety Bonds	40,000	Public Officials Bond

Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC and KCAMP management.

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

11. **Interfund Transactions**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	County Equipment Reserve	K.S.A. 19-119	100,000
Special Vehicle	General	K.S.A. 8-145	3,334
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	5,000
Road and Bridge	Special Road Machinery	K.S.A. 68-141(g)	250,000
Rural Fire District No. 1	Fire Equipment	K.S.A. 19-3623e	4,233
County Ambulance	Ambulance Special Equipment	K.S.A. 12-110d	61,000

**12. Compliance with Finance related Legal and Contractual Provisions****Budget Compliance**

K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. It appears that the expenditures for the Wireless 911 fund has exceeded its published budget amount. This appears to be a violation of K.S.A. 79-2935.

**13. Liability for Landfill Closure and Post Closure Costs**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Solid Waste and Landfill Funds in this financial statement, the County is incurring a liability based on the future closure and post closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The estimate of closure and post-closure care liability at year-end would be \$480,554. This liability is based on the use of 61.54 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$300,327 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2011. The County expects the landfill to continue to operate for approximately 25 years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post closure care cost.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

**14. Long-term Debt****Multifamily Housing Facility Revenue Bonds, Series 1999 (Wheat Ridge Terrace Project)**

On December 1, 1999, Decatur County, Kansas issued multifamily residential revenue bonds in the amount of \$1,020,000 for the purpose of acquiring and constructing independent living apartments. The bonds are special obligations of Decatur County, payable solely from the pledge of the net revenue derived by Decatur County Retirement Housing, Inc., a Kansas not-for-profit corporation operating the apartments. The bonds constitute neither debt of, nor an indebtedness within the meaning of any constitutional or statutory debt limitation or restriction, nor a pledge of the full faith and credit of Decatur County, nor shall they in any way obligate Decatur County, the State of Kansas or any political subdivision thereof to levy any form of taxation or make any appropriation for their payment.

14. Long-term Debt - (Continued)

Changes in long-term liabilities for Decatur County, Kansas for the year ended December 31, 2011, 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>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Series 2002A - Hospital Equipment	0.00%	07/17/02	\$ 200,000	07/17/12	\$ 40,000	0	20,000		20,000	0
Series 2003 - Hospital Equipment	4.50%	04/01/03	100,000	04/01/13	34,747	0	11,103		23,644	2,041
Series 2009 - Senior Center	4.80%	03/10/09	300,000	11/01/18	<u>272,568</u>	<u>0</u>	<u>28,749</u>		<u>243,819</u>	<u>14,400</u>
Total General Obligation Bonds					<u>347,315</u>	<u>0</u>	<u>59,852</u>		<u>287,463</u>	<u>16,441</u>
Revenue Bond:										
Series 2008 - Hospital Revenue Bond	4.13%	02/22/08	650,000	02/22/28	<u>606,095</u>	<u>0</u>	<u>23,358</u>		<u>582,737</u>	<u>26,813</u>
Total Contractual Indebtedness					<b>953,410</b>	<b>0</b>	<b>83,210</b>		<b>870,200</b>	<b>43,254</b>
Compensated Absences:										
Vacation	N/A	N/A	N/A	N/A	21,160			2,400	23,560	
Comp & Flex Pay	N/A	N/A	N/A	N/A	4,765			1,012	5,777	
Landfill Closure and Post Closure Care					<u>468,529</u>			<u>12,025</u>	<u>480,554</u>	
Total Long-Term Debt					<u><b>\$1,447,864</b></u>	<u><b>0</b></u>	<u><b>83,210</b></u>	<u><b>15,437</b></u>	<u><b>1,380,091</b></u>	<u><b>43,254</b></u>

14. 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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017-2021</u>	<u>2022-2026</u>	<u>2027-2031</u>	<u>Total</u>
<b>PRINCIPAL</b>									
General Obligation Bonds:									
Series 2002A - Hospital Equipment	\$ 20,000	0	0	0	0	0	0	0	20,000
Series 2003 - Hospital Equipment	11,616	12,028	0	0	0	0	0	0	23,644
Series 2009 - Senior Center	<u>30,128</u>	<u>31,575</u>	<u>33,090</u>	<u>34,679</u>	<u>36,343</u>	<u>78,004</u>	<u>0</u>	<u>0</u>	<u>243,819</u>
Total General Obligation Bonds	<u>61,744</u>	<u>43,603</u>	<u>33,090</u>	<u>34,679</u>	<u>36,343</u>	<u>78,004</u>	<u>0</u>	<u>0</u>	<u>287,463</u>
Revenue Bond:									
Series 2008 - Hospital Revenue Bor	<u>24,321</u>	<u>25,261</u>	<u>26,366</u>	<u>27,454</u>	<u>28,586</u>	<u>161,527</u>	<u>197,782</u>	<u>91,440</u>	<u>582,737</u>
<b>TOTAL PRINCIPAL</b>	<b><u>86,065</u></b>	<b><u>68,864</u></b>	<b><u>59,456</u></b>	<b><u>62,133</u></b>	<b><u>64,929</u></b>	<b><u>239,531</u></b>	<b><u>197,782</u></b>	<b><u>91,440</u></b>	<b><u>870,200</u></b>
<b>INTEREST</b>									
General Obligation Bonds:									
Series 2002A - Hospital Equipment	\$ 0	0	0	0	0	0	0	0	0
Series 2003 - Hospital Equipment	1,064	541	0	0	0	0	0	0	1,605
Series 2009 - Senior Center	<u>11,703</u>	<u>10,257</u>	<u>8,742</u>	<u>7,153</u>	<u>5,489</u>	<u>5,660</u>	<u>0</u>	<u>0</u>	<u>49,004</u>
Total General Obligation Bonds	<u>12,767</u>	<u>10,798</u>	<u>8,742</u>	<u>7,153</u>	<u>5,489</u>	<u>5,660</u>	<u>0</u>	<u>0</u>	<u>50,609</u>
Revenue Bond:									
Series 2008 - Hospital Revenue Bor	<u>24,038</u>	<u>23,098</u>	<u>21,993</u>	<u>20,905</u>	<u>19,773</u>	<u>80,268</u>	<u>44,013</u>	<u>5,705</u>	<u>239,793</u>
<b>TOTAL INTEREST</b>	<b><u>36,805</u></b>	<b><u>33,896</u></b>	<b><u>30,735</u></b>	<b><u>28,058</u></b>	<b><u>25,262</u></b>	<b><u>85,928</u></b>	<b><u>44,013</u></b>	<b><u>5,705</u></b>	<b><u>290,402</u></b>
<b>TOTAL PRINCIPAL AND INTEREST</b>	<b><u>\$ 122,870</u></b>	<b><u>102,760</u></b>	<b><u>90,191</u></b>	<b><u>90,191</u></b>	<b><u>90,191</u></b>	<b><u>325,459</u></b>	<b><u>241,795</u></b>	<b><u>97,145</u></b>	<b><u>1,160,602</u></b>

**DECATUR COUNTY, KANSAS**  
 Summary of Expenditures - Actual and Budget  
For the Year Ended December 31, 2011

SCHEDULE 1

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 1,417,390	17,361	1,434,751	1,209,081	(225,670)
Special Revenue Funds:					
Road and Bridge	1,050,000	359,474	1,409,474	1,004,791	(404,683)
Special Bridge	145,900	0	145,900	93,941	*
Good Samaritan	45,000	0	45,000	31,156	(13,844)
Fair Premium	4,000	0	4,000	3,993	(7)
Fair Maintenance	15,000	0	15,000	14,903	(97)
Conservation	19,000	0	19,000	19,000	0
Hospital Maintenance	200,000	0	200,000	197,154	(2,846)
County Health	117,500	0	117,500	110,226	(7,274)
Mental Health	23,794	0	23,794	23,695	*
Mental Retardation	25,835	0	25,835	25,342	*
Noxious Weed	167,000	0	167,000	129,310	(37,690)
Election	50,000	4,663	54,663	31,542	(23,121)
Employee Benefits	725,000	54,346	779,346	565,864	(213,482)
Senior Citizens	37,000	0	37,000	32,574	(4,426)
Special Alcohol and Drug Programs	6,700	0	6,700	1,052	(5,648)
Special Parks & Recreation	3,000	0	3,000	0	(3,000)
Museum	20,500	0	20,500	20,360	(140)
Economic Development	17,000	0	17,000	16,893	(107)
Emergency 911	21,600	0	21,600	1,167	(20,433)
Wireless 911	12,000	9,082	21,082	36,134	15,052
Rural Fire District No. 1	82,000	0	82,000	68,257	(13,743)
Debt Service Funds:					
Bond and Interest	122,858	0	122,858	122,858	0
Enterprise Funds:					
County Ambulance	178,000	0	178,000	177,346	(654)

\* Exempt from the Budget Law

**DECATUR COUNTY, KANSAS**  
**GENERAL FUND**

SCHEDULE 2  
Page 1

Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

Cash Receipts:	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Taxes			
Ad Valorem Property	\$ 973,627	981,024	(7,397)
Delinquent	15,641	5,000	10,641
Motor Vehicle	49,218	48,763	455
Recreational Vehicle	1,037	1,103	(66)
Tax Foreclosure	2,172	0	2,172
16/20M Tax	12,382	9,200	3,182
Excise	20	0	20
County-Wide Sales Tax	183,882	138,000	45,882
Intergovernmental			
Local Alcoholic Liquor	1,147	1,000	147
Mineral Production	12,667	10,000	2,667
District Coroner	276	400	(124)
Licenses, Fees and Permits			
Mortgage Registrations	19,017	20,000	(983)
County Official Fees	11,364	15,000	(3,636)
Court Fees and Restitution	5,038	1,500	3,538
Antique Fees	1,270	1,000	270
Copy/Fax Fees	2,635	4,000	(1,365)
Summer Recreation Fees	2,185	2,500	(315)
VIN Fees	4,809	3,500	1,309
Other Licenses, Fees and Permits	140	350	(210)
Charges for Services			
Landfill	22,621	25,000	(2,379)
Jail Care	36,950	40,000	(3,050)
Dispatch	57,700	55,000	2,700
Public Transportation Grant	12,258	10,000	2,258
Interest on Idle Funds	15,010	20,000	(4,990)
Interest on Tax Collections	19,084	10,000	9,084
Donations - Public Transportation	3,052	3,000	52
Donations - Summer Recreation	1,500	50	1,450
Miscellaneous	12,817	5,000	7,817
Reimbursed Expense	17,361	0	17,361
Transfer from Special Vehicle	<u>3,334</u>	<u>7,000</u>	<u>(3,666)</u>
Total Cash Receipts	<u>\$ 1,500,214</u>	<u>1,417,390</u>	<u>82,824</u>

**DECATUR COUNTY, KANSAS**  
**GENERAL FUND**

SCHEDULE 2  
Page 2

Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

(Continued)	Actual	Budget	Variance Over (Under)
Expenditures:			
County Commissioners	\$ 68,703	65,000	3,703
County Clerk	92,302	94,000	(1,698)
County Treasurer	80,847	90,000	(9,153)
County Attorney	70,442	68,000	2,442
Register of Deeds	68,562	71,555	(2,993)
Sheriff	154,744	142,000	12,744
Unified Court	19,748	21,000	(1,252)
Court Attorney Fees	13,584	11,000	2,584
Courthouse General	158,565	330,000	(171,435)
Appraiser	91,500	82,000	9,500
Coroner	1,065	5,000	(3,935)
Emergency Preparedness	7,139	9,500	(2,361)
Dispatch	128,703	134,835	(6,132)
Public Transportation	29,073	44,000	(14,927)
Landfill	75,744	75,000	744
County Jail	29,939	25,000	4,939
Recycling	12,460	25,000	(12,540)
Juvenile Detention	0	1,000	(1,000)
Summer Recreation	5,961	6,500	(539)
Miscellaneous	0	17,000	(17,000)
Transfer to Equipment Reserve	100,000	100,000	0
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	17,361	(17,361)
 Total Expenditures	 1,209,081	 1,434,751	 (225,670)
 Cash Receipts Over (Under) Expenditures	 291,133		
Unencumbered Cash, Beginning	119,302		
 Unencumbered Cash, Ending	 \$ 410,435		

**DECATUR COUNTY, KANSAS**  
**ROAD AND BRIDGE FUND**  
Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

SCHEDULE 2  
Page 3

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts:</b>			
Taxes			
Ad Valorem Property	\$ 390,609	399,496	(8,887)
Delinquent	9,461	2,000	7,461
Motor Vehicle	45,662	45,484	178
Recreational Vehicle	959	1,027	(68)
16/20M Tax	8,096	8,581	(485)
Excise	18	0	18
Intergovernmental			
State of Kansas	223,212	200,000	23,212
Miscellaneous	5,380	10,000	(4,620)
Reimbursed Expense	359,474	265,000	94,474
Total Cash Receipts	1,042,871	931,588	111,283
<b>Expenditures:</b>			
Personal Services	361,737	420,000	(58,263)
Contractual Services	69,860	90,000	(20,140)
Commodities	281,747	320,000	(38,253)
Capital Outlay	41,447	20,000	21,447
Transfer to Special Road Machinery	250,000	200,000	50,000
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	359,474	(359,474)
Total Expenditures	1,004,791	1,409,474	(404,683)
Cash Receipts Over (Under) Expenditures	38,080		
Unencumbered Cash, Beginning	167,659		
Unencumbered Cash, Ending	\$ 205,739		

**DECATUR COUNTY, KANSAS**  
**SPECIAL BRIDGE FUND**  
Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 66,555	0	66,555
Delinquent	1,473	1,400	73
Motor Vehicle	6,376	6,337	39
Recreational Vehicle	134	143	(9)
16/20M Tax	1,309	1,195	114
Excise	3	0	3
Total Cash Receipts	75,850	9,075	66,775
Expenditures:			
Contractual Services	71,913	20,000	51,913
Commodities	22,028	10,000	12,028
Capital Outlay	0	115,900	(115,900)
Total Expenditures	93,941	145,900	(51,959)
Cash Receipts Over (Under) Expenditures	(18,091)		
Unencumbered Cash, Beginning	129,472		
Unencumbered Cash, Ending	\$ 111,381		

\* Exempt from Budget Law per K.S.A. 68-1135

**DECATUR COUNTY, KANSAS**  
**GOOD SAMARITAN FUND**  
Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 16,306	16,680	(374)
Delinquent	280	150	130
Motor Vehicle	900	891	9
Recreational Vehicle	19	20	(1)
16/20M Tax	242	168	74
Excise	1	0	1
Total Cash Receipts	17,748	17,909	(161)
Expenditures:			
Maintenance	15,030	15,000	30
Capital Outlay	16,126	30,000	(13,874)
Total Expenditures	31,156	45,000	(13,844)
Cash Receipts Over (Under) Expenditures	(13,408)		
Unencumbered Cash, Beginning	46,407		
Unencumbered Cash, Ending	\$ 32,999		

**DECATUR COUNTY, KANSAS**  
**FAIR PREMIUM FUND**

SCHEDULE 2

Page 6

Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem	\$ 3,561	3,629	(68)
Delinquent	71	10	61
Motor Vehicle	299	298	1
Recreational Vehicle	6	7	(1)
16/20M Tax	<u>56</u>	<u>56</u>	<u>0</u>
Total Cash Receipts	<u>3,993</u>	<u>4,000</u>	<u>(7)</u>
Expenditures:			
Appropriations	<u>3,993</u>	<u>4,000</u>	<u>(7)</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

**DECATUR COUNTY, KANSAS**  
**FAIR MAINTENANCE FUND**  
Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

SCHEDULE 2  
Page 7

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 12,379	12,674	(295)
Delinquent	353	150	203
Motor Vehicle	1,804	1,796	8
Recreational Vehicle	38	41	(3)
16/20M Tax	328	339	(11)
Excise	1	0	1
Total Cash Receipts	14,903	15,000	(97)
Expenditures:			
Appropriations	14,903	15,000	(97)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

**DECATUR COUNTY, KANSAS**  
**CONSERVATION FUND**  
Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 18,569	19,000	(431)
Delinquent	412	157	255
Motor Vehicle	1,945	1,939	6
Recreational Vehicle	41	44	(3)
16/20M Tax	325	366	(41)
Excise	<u>1</u>	<u>0</u>	<u>1</u>
Total Cash Receipts	<u>21,293</u>	<u>21,506</u>	<u>(213)</u>
Expenditures:			
Appropriations	<u>19,000</u>	<u>19,000</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	2,293		
Unencumbered Cash, Beginning	<u>4,502</u>		
Unencumbered Cash, Ending	\$ <u><u>6,795</u></u>		

**DECATUR COUNTY, KANSAS**  
**HOSPITAL MAINTENANCE**  
Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 173,042	176,980	(3,938)
Delinquent	3,819	3,000	819
Motor Vehicle	16,620	16,529	91
Recreational Vehicle	350	373	(23)
16/20M Tax	3,316	3,118	198
Excise	<u>7</u>	<u>0</u>	<u>7</u>
Total Cash Receipts	<u>197,154</u>	<u>200,000</u>	<u>(2,846)</u>
Expenditures:			
Appropriation	<u>197,154</u>	<u>200,000</u>	<u>(2,846)</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><u>0</u></u>		

**DECATUR COUNTY, KANSAS**  
**COUNTY HEALTH FUND**  
Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts:</b>			
Taxes			
Ad Valorem Property	\$ 35,241	36,038	(797)
Delinquent	778	125	653
Motor Vehicle	3,661	3,652	9
Recreational Vehicle	77	82	(5)
16/20M Tax	599	689	(90)
Excise	1	0	1
Grants	25,363	28,000	(2,637)
Health Care Charges	30,118	43,700	(13,582)
Donations	22,305	0	22,305
Total Cash Receipts	118,143	112,286	5,857
<b>Expenditures:</b>			
Personal Services	55,867	63,000	(7,133)
Contractual Services	25,009	15,500	9,509
Commodities	29,290	37,000	(7,710)
Capital Outlay	60	2,000	(1,940)
Total Expenditures	110,226	117,500	(7,274)
Cash Receipts Over (Under) Expenditures	7,917		
Unencumbered Cash, Beginning	21,390		
Unencumbered Cash, Ending	\$ 29,307		

**DECATUR COUNTY, KANSAS**  
**COUNTY HEALTH CAPITAL OUTLAY FUND**

SCHEDULE 2

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Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:	\$ <u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Capital Outlay	<u>0</u>	<u>22,343</u>	<u>(22,343)</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>22,343</u>		
Unencumbered Cash, Ending	\$ <u>22,343</u>		

**DECATUR COUNTY, KANSAS**  
**MENTAL HEALTH FUND**  
Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 20,565	21,025	(460)
Delinquent	478	125	353
Motor Vehicle	2,194	2,183	11
Recreational Vehicle	46	49	(3)
16/20M Tax	411		
Excise	1	412	(411)
Total Cash Receipts	23,695	23,794	(510)
Expenditures:			
Appropriations	23,695	23,794	(99)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

\* Exempt from Budget Law per K.S.A. 19-4007.

**DECATUR COUNTY, KANSAS**  
**MENTAL RETARDATION FUND**  
Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 21,996	22,503	(507)
Delinquent	511	500	11
Motor Vehicle	2,349	2,338	11
Recreational Vehicle	49	53	(4)
16/20M Tax	436	441	(5)
Excise	1	0	1
Total Cash Receipts	25,342	25,835	(493)
Expenditures:			
Appropriations	25,342	25,835	(493)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

\* Exempt from Budget Law per K.S.A. 19-4007.

**DECATUR COUNTY, KANSAS**  
**NOXIOUS WEED FUND**

Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts:</b>			
Taxes			
Ad Valorem Property	\$ 75,007	61,388	13,619
Delinquent	1,630	785	845
Motor Vehicle	6,357	7,743	(1,386)
Recreational Vehicle	134	170	(36)
16/20M Tax	1,622	1,544	78
Excise	3	0	3
Sales	49,452	60,000	(10,548)
Miscellaneous	0	2,500	(2,500)
Reimbursed Expense	531	2,500	(1,969)
Total Cash Receipts	134,736	136,630	(1,894)
<b>Expenditures:</b>			
Personal Services	61,525	82,000	(20,475)
Contractual Services	9,712	15,000	(5,288)
Commodities	53,073	60,000	(6,927)
Capital Outlay	0	10,000	(10,000)
Transfer to Noxious Weed Capital Outlay	5,000	0	5,000
Total Expenditures	129,310	167,000	(37,690)
Cash Receipts Over (Under) Expenditures	5,426		
Unencumbered Cash, Beginning	10,296		
Unencumbered Cash, Ending	\$ 15,722		

**DECATUR COUNTY, KANSAS**  
**NOXIOUS WEED CAPITAL OUTLAY FUND**

SCHEDULE 2

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Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Transfer from Noxious Weed	\$ <u>5,000</u>	<u>0</u>	<u>5,000</u>
Expenditures:			
Capital Outlay	<u>0</u>	<u>12,959</u>	<u>(12,959)</u>
Cash Receipts Over (Under) Expenditures	5,000		
Unencumbered Cash, Beginning	<u>17,959</u>		
Unencumbered Cash, Ending	\$ <u>22,959</u>		

**DECATUR COUNTY, KANSAS**  
**ELECTION FUND**

SCHEDULE 2

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Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 9,085	21,932	(12,847)
Delinquent	489	125	364
Motor Vehicle	2,279	3,260	(981)
Recreational Vehicle	48	72	(24)
16/20M Tax	685	650	35
Excise	1	0	1
Filing Fees	75	1,400	(1,325)
Miscellaneous	0	55	(55)
Reimbursed Expense	9,163	4,500	4,663
Total Cash Receipts	21,825	31,994	(10,169)
Expenditures:			
Personal Services	16,768	25,000	(8,232)
Contractual Services	11,438	15,000	(3,562)
Commodities	3,336	10,000	(6,664)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	4,663	(4,663)
Total Expenditures	31,542	54,663	(23,121)
Cash Receipts Over (Under) Expenditures	(9,717)		
Unencumbered Cash, Beginning	37,655		
Unencumbered Cash, Ending	\$ 27,938		

**DECATUR COUNTY, KANSAS**  
**EMPLOYEE BENEFITS FUND**

SCHEDULE 2

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Schedule of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 504,051	515,515	(11,464)
Delinquent	12,997	2,500	10,497
Motor Vehicle	68,118	67,891	227
Recreational Vehicle	1,430	1,536	(106)
16/20M Tax	10,257	12,825	(2,568)
Excise	27	0	27
Miscellaneous	430	0	430
Reimbursement from Corporate Plan Employee Trust	<u>54,346</u>	<u>0</u>	<u>54,346</u>
Total Cash Receipts	<u>651,656</u>	<u>600,267</u>	<u>51,389</u>
Expenditures:			
Health Insurance	375,732	500,000	(124,268)
Social Security	90,012	98,000	(7,988)
KPERs	79,848	66,000	13,848
Cafeteria Plan Contribution	11,891	0	11,891
Life Insurance	2,198	3,000	(802)
Unemployment	952	2,000	(1,048)
Workman's Compensation	5,118	51,000	(45,882)
Miscellaneous Benefits	113	5,000	(4,887)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	<u>0</u>	<u>54,346</u>	<u>(54,346)</u>
Total Expenditures	<u>565,864</u>	<u>779,346</u>	<u>(213,482)</u>
Cash Receipts Over (Under) Expenditures	85,792		
Unencumbered Cash, Beginning	<u>229,248</u>		
Unencumbered Cash, Ending	\$ <u>315,040</u>		

**DECATUR COUNTY, KANSAS**  
**SENIOR CITIZENS FUND**  
Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

SCHEDULE 2  
Page 18

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts:</b>			
Taxes			
Ad Valorem Property	\$ 26,056	26,662	(606)
Delinquent	520	50	470
Motor Vehicle	2,067	2,055	12
Recreational Vehicle	43	46	(3)
16/20M Tax	445	388	57
Excise	1	0	1
Total Cash Receipts	29,132	29,201	(69)
<b>Expenditures:</b>			
Oberlin Senior Center	13,758	12,000	1,758
Norcatatur Senior Center	2,449	4,000	(1,551)
Jennings Senior Center	5,228	4,000	1,228
Dresden Senior Center	2,500	2,500	0
Countywide Expense	4,300	0	4,300
Bus Expense	1,160	5,000	(3,840)
Oberlin Meal Site Expense	369	0	369
Capital Projects	2,810	9,500	(6,690)
Total Expenditures	32,574	37,000	(4,426)
Cash Receipts Over (Under) Expenditures	(3,442)		
Unencumbered Cash, Beginning	3,999		
Unencumbered Cash, Ending	\$ 557		

**DECATUR COUNTY, KANSAS**  
**SPECIAL ALCOHOL AND DRUG PROGRAMS FUND**

SCHEDULE 2

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Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Local Alcoholic Liquor Tax	\$ <u>2,194</u>	<u>1,932</u>	<u>262</u>
Expenditures:			
Contractual Services	1,018	4,700	(3,682)
Commodities	<u>34</u>	<u>2,000</u>	<u>(1,966)</u>
Total Expenditures	<u>1,052</u>	<u>6,700</u>	<u>(5,648)</u>
Cash Receipts Over (Under) Expenditures	1,142		
Unencumbered Cash, Beginning	<u>6,002</u>		
Unencumbered Cash, Ending	\$ <u><u>7,144</u></u>		

**DECATUR COUNTY, KANSAS**  
**SPECIAL PARKS AND RECREATION FUND**

SCHEDULE 2

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Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Local Alcoholic Liquor Tax	\$ <u>1,148</u>	<u>1,424</u>	<u>(276)</u>
Expenditures:			
Contractual Services	0	2,000	(2,000)
Commodities	<u>0</u>	<u>1,000</u>	<u>(1,000)</u>
Total Expenditures	<u>0</u>	<u>3,000</u>	<u>(3,000)</u>
Cash Receipts Over (Under) Expenditures	1,148		
Unencumbered Cash, Beginning	<u>303</u>		
Unencumbered Cash, Ending	\$ <u><u>1,451</u></u>		

**DECATUR COUNTY, KANSAS**  
**MUSEUM FUND**

SCHEDULE 2

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Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 18,003	18,399	(396)
Delinquent	374	100	274
Motor Vehicle	1,657	1,652	5
Recreational Vehicle	35	37	(2)
16/20M Tax	291	312	(21)
Total Cash Receipts	20,360	20,500	(140)
Expenditures:			
Appropriations	20,360	20,500	(140)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ <u>0</u>		

**DECATUR COUNTY, KANSAS**  
**ECONOMIC DEVELOPMENT FUND**  
Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 14,775	15,102	(327)
Delinquent	331	125	206
Motor Vehicle	1,471	1,464	7
Recreational Vehicle	31	33	(2)
16/20M Tax	284	276	8
Excise	1	0	1
Total Cash Receipts	16,893	17,000	(107)
Expenditures:			
Appropriations	12,762	13,900	(1,138)
Economic Development	1,500	0	1,500
NWKS Planning & Development Commission Dues	2,631	3,100	(469)
Total Expenditures	16,893	17,000	(107)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

**DECATUR COUNTY, KANSAS**  
**EMERGENCY 911 FUND**  
Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
911 Tax	\$ 10,599	12,982	(2,383)
Capital Credits	282	0	282
Refunds	<u>8,365</u>	<u>0</u>	<u>8,365</u>
Total Cash Receipts	<u>19,246</u>	<u>12,982</u>	<u>6,264</u>
Expenditures:			
Equipment and Expenses	<u>1,167</u>	<u>21,600</u>	<u>(20,433)</u>
Cash Receipts Over (Under) Expenditures	18,079		
Unencumbered Cash, Beginning	<u>14,541</u>		
Unencumbered Cash, Ending	<u>\$ 32,620</u>		

**DECATUR COUNTY, KANSAS**  
**WIRELESS 911 FUND**

SCHEDULE 2  
Page 24

Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
911 Tax	\$ 6,175	7,000	(825)
Grant Proceeds	12,582	3,500	9,082
Interest on Idle Funds	<u>29</u>	<u>0</u>	<u>29</u>
Total Cash Receipts	<u>18,786</u>	<u>10,500</u>	<u>8,286</u>
Expenditures:			
Contractual Services	8,604	9,000	(396)
Capital Outlay	27,530	3,000	24,530
Adjustment for Qualifying Budget Credit:			
Excess Grant Proceeds	<u>0</u>	<u>9,082</u>	<u>(9,082)</u>
Total Expenditures	<u>36,134</u>	<u>21,082</u>	<u>15,052</u>
Cash Receipts Over (Under) Expenditures	(17,348)		
Unencumbered Cash, Beginning	<u>35,232</u>		
Unencumbered Cash, Ending	\$ <u>17,884</u>		

**DECATUR COUNTY, KANSAS**  
**RURAL FIRE DISTRICT NO. 1 FUND**  
Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

SCHEDULE 2  
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	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 51,429	56,631	(5,202)
Delinquent	817	1,174	(357)
Motor Vehicle	1,707	1,862	(155)
Recreational Vehicle	39	49	(10)
16/20M Tax	658	623	35
Intergovernmental			
Norton County	4,670	5,000	(330)
Miscellaneous	2,826	0	2,826
Total Cash Receipts	62,146	65,339	(3,193)
Expenditures:			
Personal Services	25,660	22,000	3,660
Contractual Services	21,541	24,000	(2,459)
Commodities	16,799	25,000	(8,201)
Capital Outlay	24	1,000	(976)
Transfer to Fire Equipment	4,233	10,000	(5,767)
Total Expenditures	68,257	82,000	(13,743)
Cash Receipts Over (Under) Expenditures	(6,111)		
Unencumbered Cash, Beginning	6,111		
Unencumbered Cash, Ending	\$ 0		

**DECATUR COUNTY, KANSAS**  
**BOND AND INTEREST FUND**  
Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 30,948	31,640	(692)
Delinquent	330	0	330
Motor Vehicle	1,071	1,080	(9)
Recreational Vehicle	22	24	(2)
16/20M Tax	0	204	(204)
Health Systems Board	81,026	81,026	0
Total Cash Receipts	113,397	113,974	(577)
Expenditures:			
Principal	83,210	83,210	0
Interest	39,648	39,648	0
Total Expenditures	122,858	122,858	0
Cash Receipts Over (Under) Expenditures	(9,461)		
Unencumbered Cash, Beginning	70,212		
Unencumbered Cash, Ending	\$ 60,751		

**DECATUR COUNTY, KANSAS**  
**COUNTY AMBULANCE FUND**  
Schedule of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

SCHEDULE 2  
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	Actual	Budget	Variance Over (Under)
<b>Cash Receipts:</b>			
Taxes			
Ad Valorem Property	\$ 55,673	56,941	(1,268)
Delinquent	1,319	1,521	(202)
Motor Vehicle	5,789	5,752	37
Recreational Vehicle	122	130	(8)
16/20M Tax	1,231	1,174	57
Excise	2	0	2
Charges for Services	130,002	25,800	104,202
Interest on Idle Funds	0	1,500	(1,500)
Miscellaneous	177	2,500	(2,323)
Total Cash Receipts	194,315	95,318	98,997
<b>Expenditures:</b>			
Personal Services	63,217	100,000	(36,783)
Contractual Services	24,957	31,500	(6,543)
Commodities	28,172	31,000	(2,828)
Capital Outlay	0	500	(500)
Transfer to Ambulance Special Equipment	61,000	15,000	46,000
Total Expenditures	177,346	178,000	(654)
Cash Receipts Over (Under) Expenditures	16,969		
Unencumbered Cash, Beginning	208,003		
Unencumbered Cash, Ending	\$ 224,972		

**DECATUR COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011

SCHEDULE 2  
 Page 28

	<b>Special Road Machinery</b>	<b>County Equipment Reserve</b>	<b>Special Fire Equipment</b>	<b>Ambulance Special Equipment</b>
Cash Receipts:				
Sale of Equipment	\$ 0	550	0	0
Transfer from General	0	100,000	0	0
Transfer from Road and Bridge	250,000	0	0	0
Transfer from Ambulance	0	0	0	61,000
Transfer from Rural Fire District No. 1	0	0	4,233	0
Total Cash Receipts	250,000	100,550	4,233	61,000
Expenditures:				
Capital Outlay	305,500	10,715	0	0
Cash Receipts Over (Under) Expenditures	(55,500)	89,835	4,233	61,000
Unencumbered Cash, Beginning	559,875	116,736	161,296	72,756
Unencumbered Cash, Ending	\$ 504,375	206,571	165,529	133,756

**DECATUR COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011

SCHEDULE 2  
 Page 29

	<b>Special Vehicle</b>	<b>Register of Deeds Technology</b>	<b>Attorney's Training</b>	<b>Bad Check Trust Fund</b>
Cash Receipts:				
Fees	\$ <u>36,962</u>	<u>4,958</u>	<u>262</u>	<u>470</u>
Expenditures:				
Personal Services	22,928	0	0	0
Contractual Services	2,175	6,149	126	0
Commodities	7,427	0	0	0
Capital Outlay	0	0	0	1,793
Miscellaneous	58	0	0	0
Transfer to General	<u>3,334</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>35,922</u>	<u>6,149</u>	<u>126</u>	<u>1,793</u>
Cash Receipts Over (Under) Expenditures	1,040	(1,191)	136	(1,323)
Unencumbered Cash, Beginning	<u>3,334</u>	<u>8,727</u>	<u>652</u>	<u>3,772</u>
Unencumbered Cash, Ending	\$ <u><u>4,374</u></u>	<u><u>7,536</u></u>	<u><u>788</u></u>	<u><u>2,449</u></u>

**DECATUR COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011

	<b>Jail Equipment Reserve</b>	<b>Core Grant</b>	<b>Infant Seat Program</b>
Cash Receipts:			
Jail Phone and Card Commissions	\$ <u>3,164</u>	<u>0</u>	<u>0</u>
Expenditures:			
Commodities	1,533	0	0
Capital Outlay	<u>1,118</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>2,651</u>	<u>0</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	513	0	0
Unencumbered Cash, Beginning	<u>4,357</u>	<u>401</u>	<u>83</u>
Unencumbered Cash, Ending	\$ <u><u>4,870</u></u>	<u><u>401</u></u>	<u><u>83</u></u>

**DECATUR COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011

	<u>Ambulance Memorial</u>	<u>Rural Fire District Memorial</u>	<u>Summer Recreation Memorial</u>	<u>Good Samaritan Memorial</u>
Cash Receipts:				
Donations	\$ 2,262	500	0	0
Interest on Idle Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,823</u>
Total Cash Receipts	<u>2,262</u>	<u>500</u>	<u>0</u>	<u>3,823</u>
Expenditures:				
Commodities	<u>1,896</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	366	500	0	3,823
Unencumbered Cash, Beginning	<u>1,522</u>	<u>2,798</u>	<u>3,088</u>	<u>554,477</u>
Unencumbered Cash, Ending	<u>\$ 1,888</u>	<u>3,298</u>	<u>3,088</u>	<u>558,300</u>

**DECATUR COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011

	Special Prosecution	Special Law Enforcement Trust	Speedway Improve- ments
Cash Receipts:			
Concealed Weapon Permit Fees	\$ 0	547	0
Offender Registration Fees	0	783	0
Total Cash Receipts	0	1,330	0
Expenditures:			
Commodities	0	639	0
Cash Receipts Over (Under) Expenditures	0	691	0
Unencumbered Cash, Beginning	3,939	1,512	672
Unencumbered Cash, Ending	\$ 3,939	2,203	672

**DECATUR COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011

		<b>Economic</b>	
	<b>Horse Arena</b>	<b>Development</b>	<b>History</b>
	<b><u>Maintenance</u></b>	<b><u>Micro Loan</u></b>	<b><u>Books</u></b>
Cash Receipts:			
Loan Payments Received	\$ 0	2,475	0
Interest on Idle Funds	0	83	0
Book Sales	<u>0</u>	<u>0</u>	<u>200</u>
Total Cash Receipts	<u>0</u>	<u>2,558</u>	<u>200</u>
Expenditures:			
Administrative Fees	<u>0</u>	<u>60</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	0	2,498	200
Unencumbered Cash, Beginning	<u>800</u>	<u>52,687</u>	<u>1,629</u>
Unencumbered Cash, Ending	\$ <u><u>800</u></u>	<u><u>55,185</u></u>	<u><u>1,829</u></u>

**DECATUR COUNTY, KANSAS**  
 Component Units  
 Schedule of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011

	<b>Decatur County Fair Board</b>		
	<b>General</b>	<b>Premiums</b>	<b>Entertainment</b>
Cash Receipts:			
County Tax Appropriation	\$ 15,175	4,040	0
Rentals:			
Amusement Authority	5,905	0	0
Harvest Parking	6,140	0	0
Concession Commissions	1,486	0	0
Other	0	1,033	0
Sponsorships	0	0	3,500
Entertainment	0	0	17,235
Interest on Idle Funds	5	0	26
Donations	0	1,000	0
Miscellaneous	0	175	0
Transfer from General	0	2,000	0
Total Cash Receipts	28,711	8,248	20,761
Expenditures:			
Advertising	3,443	0	0
Awards	0	1,863	0
Entertainment	0	0	8,405
Insurance	0	0	1,821
Judges	0	3,302	0
Labor	1,265	0	0
Miscellaneous	568	0	0
Repairs and Maintenance	10,608	0	1,961
Supplies	900	2,353	0
Utilities	2,621	0	211
Transfer to Premium	2,000	0	0
Total Expenditures	21,405	7,518	12,398
Cash Receipts Over (Under) Expenditures	7,306	730	8,363
Unencumbered Cash, Beginning	7,128	673	19,621
Unencumbered Cash, Ending	\$ 14,434	1,403	27,984

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

DECATUR COUNTY, KANSAS

SCHEDULE 3

Agency Funds

Page 1

Summary of Cash Receipts and Cash Disbursements

For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 3,091,517	5,739,453	5,404,627	3,426,343
Motor Vehicle License	1,243	357,977	357,737	1,483
Sales Tax	15,845	365,055	340,400	40,500
Motor Vehicle Tax	6,179	507,591	507,291	6,479
Recreational Vehicle Tax	190	10,294	10,484	0
Excise Tax	0	243	243	0
Delinquent Personal Tax	1,738	66,907	63,837	4,808
Liquor Tax	0	4,539	4,539	0
Severance Tax	0	25,335	25,335	0
Tax Foreclosures	5,271	5,147	10,418	0
Delinquent Real Estate Partial Pay	30,660	43,086	59,472	14,274
Delinquent Real Estate	22,056	80,331	57,096	45,291
Extension Council	0	66,582	66,582	0
Special City/County Highway	0	244,796	244,796	0
<b>Total Distributable Funds</b>	<u>3,174,699</u>	<u>7,517,336</u>	<u>7,152,857</u>	<u>3,539,178</u>
State Funds:				
State Motor Vehicle	815	4,884	4,691	1,008
<b>Total State Funds</b>	<u>815</u>	<u>4,884</u>	<u>4,691</u>	<u>1,008</u>
Subdivision Funds:				
Libraries	259	149	0	408
Groundwater Districts	0	4,298	4,298	0
Cities	0	766,368	766,368	0
Townships	112,693	588,126	585,564	115,255
School Districts	0	1,541,180	1,541,180	0
Cemeteries	13	34,810	34,809	14
<b>Total Subdivision Funds</b>	<u>112,965</u>	<u>2,934,931</u>	<u>2,932,219</u>	<u>115,677</u>

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

**DECATUR COUNTY, KANSAS**  
 Agency Funds  
 Summary of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 1,906	4,470	4,470	1,906
Register of Deeds	75	40,954	40,979	50
County Clerk	0	117,954	117,954	0
Clerk of the District Court:				
Court Trustee	95,020	135,980	228,284	2,716
Law Library	4,478	3,746	3,436	4,788
County Treasurer:				
Suspense	5,811	6,369	0	12,180
Cash Over and Under	84	5,348	5,348	84
Employee Withholding	0	372,722	372,722	0
Cafeteria 125 Plan	22,556	26,425	28,089	20,892
Stray Animals	0	1,013	0	1,013
Total County Officer Accounts	<u>129,930</u>	<u>714,981</u>	<u>801,282</u>	<u>43,629</u>
 Total Agency Funds	 \$ <u><u>3,418,409</u></u>	 <u><u>11,172,132</u></u>	 <u><u>10,891,049</u></u>	 <u><u>3,699,492</u></u>

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