

DICKINSON COUNTY, KANSAS

**FINANCIAL STATEMENT
WITH INDEPENDENT AUDITORS' REPORT**

FOR THE YEAR ENDED DECEMBER 31, 2011

DICKINSON COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Dickinson County, Kansas

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Dickinson County, Kansas and its component unit, the Dickinson County Public Building Commission, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Dickinson County, Kansas' management. 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 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.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The financial statement referred to above includes the financial data of Dickinson County Public Building Commission, a blended component unit, but does not include the financial data of any other component unit of Dickinson County, Kansas, as of December 31, 2011.

As described more fully in Note A, Dickinson County, Kansas 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 effects on the financial statement of the variances between these statutory 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 effects of the matter discussed in the preceding paragraph and because they do not include the financial data of all component units of Dickinson County, Kansas, 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 Dickinson County, Kansas, as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended. Further, Dickinson County, Kansas, 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.

MEMBERS:
American Institute of
Certified Public Accountants

Kansas Society of Certified
Public Accountants



In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Dickinson County, 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 A.

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 or actual and budget, schedule of cash receipts and cash 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 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 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 financial statement as a whole.

Pottberg, Gassman & Hoffman, Chartered

Pottberg, Gassman & Hoffman, Chartered
Junction City, Kansas
November 13, 2012

DICKINSON COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Canceled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
General Fund	\$ 785,556	-	6,307,201	6,117,635	975,122	84,227	1,059,349
Special Revenue Funds:							
Road & Bridge	347,351	-	2,887,857	2,970,562	264,646	155,890	420,536
Noxious Weed	484,431	-	477,746	548,132	414,045	855	414,900
Noxious Weed Capital Outlay	34,795	-	100,000	-	134,795	-	134,795
County Health	174,540	-	808,009	717,469	265,080	29,277	294,357
County Health Capital Outlay	21	-	20,000	-	20,021	-	20,021
Alcoholic Rehabilitation	28,281	-	11,205	2,485	37,001	1,340	38,341
Park & Recreation	-	-	1,015	1,015	-	-	-
Employee Benefit	106,101	-	1,963,808	1,970,786	99,123	-	99,123
Concealed Weapons	4,696	-	2,048	1,422	5,322	-	5,322
911	86,532	-	54,361	64,650	76,243	2,623	78,866
911 Wireless	45,632	-	258,110	218,602	85,140	217	85,357
Diversion-Law Enforcement	89,153	-	20,126	69,071	40,208	2,274	42,482
EMS Building	-	-	104,349	22,135	82,214	-	82,214
Attorney Forfeiture	7,282	-	4,696	30	11,948	-	11,948
Landfill Closure	110,000	-	-	-	110,000	-	110,000
Special Machinery	382,114	-	141,634	11,188	512,560	-	512,560
Prosecutor Trust	4,540	-	380	-	4,920	-	4,920
Drug Enforcement Cases	33,749	-	40,449	24,303	49,895	2,895	52,790
Emergency Mgt Performance Grant	2,762	-	-	-	2,762	-	2,762
Property Crime Compensation	16,380	-	-	-	16,380	-	16,380
Capital Improvements	2,699	-	28,156	-	30,855	-	30,855
Register of Deeds Technology	54,899	-	23,144	10,345	67,698	12	67,710
County Equipment Reserve	46,922	-	218,600	178,401	87,121	-	87,121
Task Force	832	-	-	519	313	-	313
Fingerprint & Booking	-	-	135	-	135	-	135
Debt Service:							
Bridge Bond & Interest	87,973	-	556	-	88,529	-	88,529
Health Bond & Interest	1,743	-	32,872	31,275	3,340	-	3,340
PBC - EMS Building Bond & Interest	52,412	-	21,891	74,303	-	-	-

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

DICKINSON COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Canceled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Capital Projects:							
County Bridge Bond	\$ 1	-	5	-	6	-	6
EMS Building	31,397	-	-	2,767	28,630	-	28,630
Enterprise Funds:							
Sanitation Landfill	177,761	-	694,069	615,395	256,435	38,664	295,099
Dickinson Co. Sewer District #1	16,362	-	2,775	471	18,666	-	18,666
Dickinson Co. Sewer District #2	21,399	-	14,283	17,137	18,545	-	18,545
Total Primary Government (Excluding Agency Funds)	<u>\$ 3,238,316</u>	<u>-</u>	<u>14,239,480</u>	<u>13,670,098</u>	<u>3,807,698</u>	<u>318,274</u>	<u>4,125,972</u>
Composition of Cash:							
				Checking Accounts			\$ 16,397,561
				Savings Accounts			43,579
				Treasurer Change Drawers			600
				Cash - Other Offices			379,534
				Certificates of Deposit			<u>2,348,251</u>
				Total Cash			19,169,525
				Agency Funds Per Page 39			<u>(15,043,553)</u>
				Total Primary Government (Excluding Agency Funds)			<u>\$ 4,125,972</u>

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

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the accompanying financial statement follows:

1. Reporting Entity

Dickinson County, Kansas, is a municipal corporation governed by an elected three-member board of commissioners. The financial statement presents Dickinson County, Kansas, the primary government and Dickinson County Public Building Commission (PBC), a blended component unit. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. A component unit is a legally separate entity for which the elected officials of the primary government are financially accountable. The PBC is governed by the Dickinson County Commissioners and four members appointed by the Dickinson County Commissioners. Although it is a legally separate entity, the PBC is reported as if it were part of the primary government because its sole purpose is to acquire and rent facilities to Dickinson County, Kansas. The financial statement does not include the financial data of any component units of Dickinson County, Kansas other than the PBC.

The PBC has one fund and the County administers it. The PBC has no separate accounting policies.

2. Fund 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 regulations, restrictions, or limitations. Certain funds contain restricted cash because their use is limited by debt covenants, statutory requirements, grant requirements or are held in a fiduciary or agency capacity.

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

Governmental Funds:

General Fund – to account for all unrestricted financial 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 expend for specified purposes.

Debt Service Funds – 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.

Capital Projects Funds – to account for financial resources segregated for the acquisition of major capital facilities (other than those financed by Enterprise Funds).

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

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

costs (expenditures) 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 cash receipts, expenditures and/or receipts over expenditures is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds:

Trust and Agency Funds – to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include Expendable Trust Funds and Agency Funds.

3. Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of this 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 would be 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.

4. 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. 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 generally accepted accounting principles. Capital assets that account for the land, buildings and equipment owned by the County are not presented in the financial statement.

5. 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. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 County Commission 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 budget amendments for this 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.

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 by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Special Machinery
State & Federal Grants
Attorney Forfeiture
Prosecutor Trust
Drug Enforcement Cases
Register of Deeds Technology
Property Crime Compensation
County Equipment Reserve
Capital Improvements
Landfill Closure

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

State statutes permit the approved budget to be increased for certain expenditures that are reimbursed during the current year. Examples of reimbursed expenditures include federal grant money, gifts, donations, and receipts authorized by law to be spent as if they were reimbursed expenditures under K.S.A. 79-2934. These increases are reflected on Schedule 1 as an adjustment for qualifying budget credits and in the budget column on Schedule 2 for the following funds:

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

<u>Fund Name</u>	<u>Budget Credits</u>	<u>Description</u>
General	\$ 133,978	Repairs from insurance proceeds
County Health	296,566	Grant expenditures and pass-through payments to Kansas Children's Service League
911 Wireless	188,043	Grant expenditures

The Dickinson County Public Building Commission is not required by Kansas statute to prepare an annual budget since it does not levy property taxes.

6. Tax Cycle

The county clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at a rate established by the State of Kansas. The interest rate was 7% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and were distributed by the county treasurer periodically. At least 50% of the taxes levied were available in January. Delinquent tax collections were distributed throughout the year.

7. Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund.

NOTE B – DEPOSITS AND INVESTMENTS

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

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The County had no investments in 2011.

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

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2011

NOTE B – DEPOSITS AND INVESTMENTS (Continued)

under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2011.

At December 31, 2011, the County's carrying amount of deposits was \$19,168,173 and the bank balance was \$19,241,000. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$3,894,783 was covered by federal depository insurance and \$15,346,217 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

NOTE C – COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney.

Budget Law Compliance

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the adopted budget of expenditures of such fund.

For the year ended December 31, 2011, the following funds were in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
Road & Bridge	\$ 20,316
Dickinson County Sewer District #1	471

Commission Approval of Sheriff Expenditures

K.S.A. 19-212 and Attorney General Opinion 2003-15 requires the Sheriff to obtain Commission approval for expenditures in excess of the approved budget for the year. The Sheriff's expenditures in the General fund are \$81,313 over budget; therefore, the Commissioners should have approved all of the departmental expenditures out of the office checking accounts.

Inventory of Personal Property

K.S.A. 19-2687 requires that the county clerk compile a comprehensive inventory listing of personal property. Purchase and disposal detail does not exist for all departments.

Fee Collections

Fees collected by county offices are required by K.S.A. 28-175 to be remitted to the county treasurer and credited to the county's general fund. The Sheriff's VIN fees were remitted to the County Treasurer for a few months during the year before the monies were retained by the office. On April 18, 2012, Attorney General Opinion 2012-10 was issued stating that the "sheriff may not retain the VIN inspection fees in an account outside the county financial system." The fees must be paid to the county treasurer.

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

NOTE D – DEFINED BENEFIT PENSION PLAN

Plan description. Dickinson County contributes to the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans as provided by K.S.A. 74-4901, *et seq.* KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 S Kansas, Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary for employees hired prior to July 1, 2009 (Tier 1) and K.S.A. 74-49,210 establishes the KPERS member-employee rate at 6% of covered salary for employees hired on or after July 1, 2009 (Tier 2). K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7% 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 rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KPERS employer rate established for April through June 2011 is 6.74% and 7.74% for the remainder of the calendar year. The Dickinson County employer contributions to KPERS for the years ending December 31, 2011, 2010 and 2009 were \$292,134, \$276,327, and \$209,953 respectively, equal to the required contributions for each year. The KP&F employer rate established for fiscal years beginning in 2011 is 14.57%. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. The Dickinson County employer contributions to KP&F for the years ending December 31, 2011, 2010 and 2009 were \$100,390, \$86,248 and \$85,258, respectively, equal to the required contributions for each year as set forth by the legislature.

NOTE E – DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457. Waddell & Reed administers the plan. The plan is available to all employees and permits them to defer a portion of their salary until future years. The County does not contribute to the plan.

NOTE F – INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Motor Vehicle Operating	General	K.S.A. 8-145	\$ 75,818
General	Capital Improvements	K.S.A. 19-120	28,155
General	County Equipment Reserve	K.S.A. 19-119	211,000
Road & Bridge	Special Machinery	K.S.A. 68-141g	75,000
Health	Health Capital Outlay	K.S.A. 65-204	20,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	100,000

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2011

NOTE G – LONG-TERM DEBT

Changes in long-term liabilities for the County 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 2001A (Health)	3.10 - 5.00%	10/19/2001	300,000	10/1/2011	\$ 30,000	-	30,000	(30,000)	-	1,200
Series 2009 Dickinson Co PBC-EMS	2.00 - 5.50%	2/6/2009	965,000	2/15/2029	940,000	-	30,000	(30,000)	910,000	44,303
KDHE Loans:										
Kansas Water Pollution Control Revolving Loan Fund	2.99%	1/12/2000	247,627	9/1/2019	134,348	-	13,218	(13,218)	121,130	3,591
Temporary Notes:										
Kansas Department of Transportation Transportation Revolving Fund	3.99%	6/26/2008	3,585,000	8/1/2013	1,918,104	-	673,454	(673,454)	1,244,650	71,737
Capital Leases Payable:										
2008 & 2009 Highliner Ambulances	2.99%	12/4/2009	318,986	2/1/2014	318,986	-	79,746	(79,746)	239,240	11,083
Computer Information Concepts Soft	4.75%	10/13/2011	271,792	1/4/2015	-	250,056	24,739	225,317	225,317	-
Total Contractual Indebtedness					3,341,438	250,056	851,157	(601,101)	2,740,337	131,914
Compensated Absences					136,648	-	5,912	(5,912)	130,736	-
Total Long-Term Debt					\$ 3,478,086	250,056	857,069	(607,013)	2,871,073	131,914

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2011

NOTE G – 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>Year</u> <u>2016</u>	<u>2017-2021</u>	<u>2022-2026</u>	<u>2027-2029</u>	<u>Total</u>
PRINCIPAL									
General Obligation Bonds:									
Seies 2009 Dickinson Co PBC-EMS	\$ 30,000	30,000	35,000	35,000	35,000	220,000	300,000	225,000	910,000
KDHE Loans:									
KS Water Pollution Control Revolving Loan Fund	13,616	14,026	14,449	14,884	15,332	48,823	-	-	121,130
Temporary Notes:									
Kansas Department of Transportation Transportation Revolving Fund	700,310	544,340	-	-	-	-	-	-	1,244,650
Capital Leases Payable:									
2008 & 2009 Highliner Ambulances	79,746	79,747	79,747	-	-	-	-	-	239,240
Computer Information Concepts Software	-	71,649	75,052	78,616	-	-	-	-	225,317
Total Principal	<u>823,672</u>	<u>739,762</u>	<u>204,248</u>	<u>128,500</u>	<u>50,332</u>	<u>268,823</u>	<u>300,000</u>	<u>225,000</u>	<u>2,740,337</u>
INTEREST									
General Obligation Bonds:									
Seies 2009 Dickinson Co PBC-EMS	43,478	42,540	41,440	40,171	38,815	167,580	103,475	19,113	496,612
KDHE Loans:									
KS Water Pollution Control Revolving Loan Fund	3,226	2,851	2,463	2,065	1,654	2,370	-	-	14,629
Temporary Notes:									
Kansas Department of Transportation Transportation Revolving Fund	46,577	20,385	-	-	-	-	-	-	66,962
Capital Leases:									
2008 & 2009 Highliner Ambulances	7,156	4,783	2,385	-	-	-	-	-	14,324
Computer Information Concepts Software	-	10,703	7,299	3,734	-	-	-	-	21,736
Total Interest	<u>100,437</u>	<u>81,262</u>	<u>53,587</u>	<u>45,970</u>	<u>40,469</u>	<u>169,950</u>	<u>103,475</u>	<u>19,113</u>	<u>614,263</u>
Total Principal and Interest	<u>\$ 924,109</u>	<u>821,024</u>	<u>257,835</u>	<u>174,470</u>	<u>90,801</u>	<u>438,773</u>	<u>403,475</u>	<u>244,113</u>	<u>3,354,600</u>

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2011

NOTE H – CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	<u>Project Authorization</u>	Cash Disbursements and Accounts Payable <u>To Date</u>
County Bridge Bond	\$ 2,357,463	\$ 2,357,463
EMS Building	1,041,420	977,620

NOTE I – COMPENSATED ABSENCES

The County's policy regarding vacation leave allows employees to accumulate vacation time based on years of continuous service. Annual leave is calculated as follows:

<u>Years of Continuous Service</u>	<u>Full-time 38.5 to 40 hrs/week</u>	<u>Regular Part-time 30 to 38 hrs/week</u>	<u>Half-time 20 to 30 hrs/week</u>	<u>Part-time Less than 20 hrs/week</u>
Less than 1	-	-	-	-
1 to 9	80 hours	60 hours	40 hours	20 hours
10 to 14	120 hours	90 hours	60 hours	30 hours
15 to 24	160 hours	120 hours	80 hours	40 hours
Over 24	200 hours	150 hours	100 hours	50 hours

Vacation leave is available for use at the beginning of the year. Leave may be taken in increments of one-half hour. Employees are required to use all vacation awarded in the current year or it is forfeited at year end unless carryover is approved by the Board of Commissioners. Upon termination of employment, an employee is entitled to pay for unused accrued vacation leave provided two weeks notice is given.

The County's policy regarding sick leave allows employees to accumulate sick leave based upon employment classification. Monthly accruals are as follows:

<u>Full-time 38.5 to 40 hrs/week</u>	<u>Regular Part-time 30 to 38 hrs/week</u>	<u>Half-time 20 to 30 hrs/week</u>	<u>Part-time Less than 20 hrs/week</u>
8 hours	6 hours	4 hours	2 hours

Sick leave benefits are calculated on the basis of a benefit year. An employee who begins employment before the 10th of the month shall earn a day of sick leave for the month. Sick leave may be taken in increments of one-half hour. Sick leave benefits accumulate to a total of 550 hours. Upon termination of employment, employees who provide two weeks notice are compensated at their current rate of pay for one-third of their accumulated sick leave.

The County has estimated the dollar amount of accumulated sick leave for 2011 of \$130,736. The net effect of all increases and decreases in compensated absences for the year was a decrease of \$5,912.

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2011

NOTE I – COMPENSATED ABSENCES (Continued)

The County's policy regarding personal leave allows employees time-off for personal business. Annual allowances are as follows:

Full-time	Regular Part-time	Half-time	Part-time
<u>38.5 to 40 hrs/week</u>	<u>30 to 38 hrs/week</u>	<u>20 to 30 hrs/week</u>	<u>20 hrs/week</u>
16 hours	12 hours	8 hours	4 hours

Personal leave can be used in minimum increments of one-half hour. Employees are required to use all personal leave awarded in the current year or it is forfeited at year end unless carryover is approved by the department head.

The only estimate in these financial statements is in the calculation of the compensated absences balance. Actual results could differ from this estimate.

NOTE J – RISK MANAGEMENT

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

The County pays annual premiums to KCAMP for its property and liability insurance coverage and KWORCC for its workers' compensation insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the self-insured amount for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County continues to carry commercial insurance for its underground storage tanks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past.

NOTE K – RELATED PARTY TRANSACTIONS

Dickinson County, Kansas rents the facility built by the Dickinson County Public Building Commission for an amount sufficient to cover the debt service payments made by the Commission. The rents are not calculated as arm's-length transactions. The lease agreement also requires the lessees to purchase insurance to cover the risk of loss of the facility.

NOTE L – LITIGATION

As of November 9, 2012, the County is a party to a tort claim filed in District Court of Riley County, Kansas. The County has liability insurance coverage through Kansas County Association Multi-Line Pool (KCAMP). KCAMP has hired counsel to defend Dickinson County, Kansas. The case is currently in the discovery phase. An adverse opinion, if any, would be entirely covered by KCAMP.

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT **DECEMBER 31, 2011**

NOTE M – OTHER POST EMPLOYMENT BENEFITS

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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 government under this program.

NOTE N – 2010 FINANCIAL DATA

The amounts shown for 2010 in the supplemental information are included where practicable, only to provide a basis for comparison with 2011, and are not intended to present all information necessary for a fair presentation in accordance with accounting principles generally accepted in the United States of America. Rounding variances may also exist between amounts reported for 2010 in the supplemental information and the amounts reported in the 2010 audited financial statements.

Pass-through grant payments to Kansas Children's Service League were reclassified for 2010 to provide a more accurate comparison to the 2011 presentation.

Year-end balances for office checking, certificates of deposit, petty cash and change funds have been added to the Summary of Cash Receipts, Expenditures, and Unencumbered Cash financial statement in arriving at total cash. A section has been added to the Agency Funds detail in the supplemental information showing the beginning balance, cash receipts, cash disbursements, and ending cash balance for each office that has such accounts.

NOTE O – SUBSEQUENT EVENTS

On June 30, 2011, the County created Dickinson County Sewer District No. 3 to provide sewer services to the unincorporated area known as Detroit. The total cost of the project is estimated at \$1,109,000. The project is funded by a \$182,000 grant from the Kansas Small Cities Community Development Block Grant, a \$437,000 United States Department of Agriculture (USDA) Rural Development Grant and a \$490,000 USDA Rural Development Loan payable over 40 years. Interim loan financing has been obtained through UMB Bank N.A.

Subsequent events were evaluated through November 13, 2012, which is the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

DICKINSON COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
General Fund	\$ 6,105,014	133,978	6,238,992	6,117,635	(121,357)
Special Revenue Funds:					
Road & Bridge	2,950,246		2,950,246	2,970,562	20,316
Noxious Weed	804,781		804,781	548,132	(256,649)
Noxious Weed Capital Outlay	-		-	-	-
County Health	528,424	296,566	824,990	717,469	(107,521)
County Health Capital Outlay	-		-	-	-
Alcoholic Rehabilitation	40,000		40,000	2,485	(37,515)
Park & Recreation	1,200		1,200	1,015	(185)
Employee Benefit	2,166,000		2,166,000	1,970,786	(195,214)
Concealed Weapons	1,500		1,500	1,422	(78)
911	100,000		100,000	64,650	(35,350)
911 Wireless	120,000	188,043	308,043	218,602	(89,441)
Diversion-Law Enforcement	150,000		150,000	69,071	(80,929)
EMS Building	105,503		105,503	22,135	(83,368)
Attorney Forfeiture*					
Landfill Closure*					
Special Machinery*					
Prosecutor Trust*					
Drug Enforcement Cases*					
Emergency Mgt Performance Grant*					
Property Crime Compensation*					
Capital Improvements*					
Register of Deeds Technology*					
County Equipment Reserve*					
Task Force*					
Fingerprint & Booking*					
Debt Service:					
Bridge Bond & Interest	-		-	-	-
Health Bond & Interest	33,570		33,570	31,275	(2,295)
PBC - EMS Building Bond & Interest*					

DICKINSON COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
Capital Projects:					
County Bridge Bond*					
EMS Building*					
Enterprise Funds:					
Sanitation Landfill	\$ 652,233		652,233	615,395	(36,838)
Dickinson County Sewer District #1	-		-	471	471
Dickinson County Sewer District #2	18,171		18,171	17,137	(1,034)

* Not Budgeted

DICKINSON COUNTY, KANSAS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<u>GENERAL FUND</u>	<u>2010</u>	<u>2011</u>		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts:				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 3,190,665	3,168,160	3,199,931	(31,771)
Delinquent Tax	54,849	53,183	35,000	18,183
Interest Charges on Taxes	67,226	50,564	60,000	(9,436)
Intangibles	93,405	72,174	-	72,174
Motor Vehicle Tax	352,055	375,103	405,079	(29,976)
Recreational Vehicle Tax	8,279	8,111	9,654	(1,543)
16/20M Vehicle Tax	10,905	11,576	11,550	26
Mineral Production Tax	289	387	200	187
Rental Vehicle Excise Tax	694	641	-	641
Intergovernmental Revenue				
Liquor Control	997	1,015	1,250	(235)
Federal Owned Entitlement Land	3,573	3,602	-	3,602
Local Sales Tax	1,164,772	1,139,609	975,000	164,609
Licenses and Fees				
Mortgage Registration Fees	212,573	227,667	200,000	27,667
Officer's Fees	60,329	37,187	36,000	1,187
Sheriff's Fees	195,295	197,625	185,000	12,625
VIN Inspections	-	5,080	-	5,080
Motor Vehicle Registration Fees	75,133	75,818	60,000	15,818
Antique Fees, Etc.	980	1,050	900	150
Use of Money and Property				
Interest on Investments	63,828	47,509	100,000	(52,491)
Other Receipts				
Grants	31,878	29,708	6,000	23,708
Administration Fees	21,636	28,137	25,000	3,137
Ambulance Lease & Fees	596,002	573,358	600,000	(26,642)
Transient Guest Tax	-	474	1,000	(526)
Miscellaneous	160,058	199,463	138,500	60,963
Total Cash Receipts	<u>6,365,421</u>	<u>6,307,201</u>	<u>6,050,064</u>	<u>257,137</u>

DICKINSON COUNTY, KANSAS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

GENERAL FUND	2010	2011		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Departmental Expenditures				
County Commission:				
Personal Services	\$ 39,929	39,121	40,699	(1,578)
Contractual Services	2,726	3,669	3,000	669
Commodities	25	331	100	231
Total	<u>42,680</u>	<u>43,121</u>	<u>43,799</u>	<u>(678)</u>
County Clerk:				
Personal Services	120,459	119,912	128,833	(8,921)
Contractual Services	2,350	1,601	5,100	(3,499)
Commodities	3,397	2,874	5,100	(2,226)
Total	<u>126,206</u>	<u>124,387</u>	<u>139,033</u>	<u>(14,646)</u>
County Treasurer:				
Personal Services	118,481	120,228	117,804	2,424
Contractual Services	5,164	4,548	4,800	(252)
Commodities	2,977	2,330	5,200	(2,870)
Total	<u>126,622</u>	<u>127,106</u>	<u>127,804</u>	<u>(698)</u>
County Attorney & Counselor:				
Personal Services	264,986	249,441	254,257	(4,816)
Contractual Services	15,209	16,156	12,000	4,156
Commodities	7,788	8,129	29,500	(21,371)
Total	<u>287,983</u>	<u>273,726</u>	<u>295,757</u>	<u>(22,031)</u>
Register of Deeds:				
Personal Services	92,242	88,228	92,277	(4,049)
Contractual Services	2,479	2,663	5,850	(3,187)
Commodities	2,484	10,054	3,600	6,454
Total	<u>97,205</u>	<u>100,945</u>	<u>101,727</u>	<u>(782)</u>
Sheriff:				
Personal Services	1,054,490	1,066,565	1,011,826	54,739
Contractual Services	248,694	199,745	205,700	(5,955)
Commodities	82,838	105,873	92,500	13,373
Capital Outlay	2,795	18,476	-	18,476
VIN Payments	-	680	-	680
Total	<u>1,388,817</u>	<u>1,391,339</u>	<u>1,310,026</u>	<u>81,313</u>

DICKINSON COUNTY, KANSAS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

GENERAL FUND	2010	2011		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Departmental Expenditures				
Clerk of District Court:				
Contractual Services	\$ 78,989	58,183	88,859	(30,676)
Commodities	22,448	23,057	9,500	13,557
Total	<u>101,437</u>	<u>81,240</u>	<u>98,359</u>	<u>(17,119)</u>
Coroner and Autopsy	15,727	16,600	20,000	(3,400)
Ambulance/EMS:				
Personal Services	843,727	858,487	877,984	(19,497)
Contractual Services	184,892	65,569	90,000	(24,431)
Commodities	59,446	81,890	59,750	22,140
Capital Outlay	-	749	-	749
Total	<u>1,088,065</u>	<u>1,006,695</u>	<u>1,027,734</u>	<u>(21,039)</u>
Appraiser:				
Personal Services	224,909	209,696	223,427	(13,731)
Contractual Services	18,206	23,794	14,450	9,344
Commodities	7,932	6,540	14,420	(7,880)
Total	<u>251,047</u>	<u>240,030</u>	<u>252,297</u>	<u>(12,267)</u>
Election:				
Personal Services	4,451	4,451	4,600	(149)
Contractual Services	35,206	23,909	50,670	(26,761)
Commodities	23,726	9,704	16,100	(6,396)
Total	<u>63,383</u>	<u>38,064</u>	<u>71,370</u>	<u>(33,306)</u>
Administration:				
Personal Services	794,930	802,814	832,926	(30,112)
Contractual Services	782,739	810,531	852,698	(42,167)
Commodities	56,654	63,423	127,950	(64,527)
Capital Outlay	-	225	-	225
Total	<u>1,634,323</u>	<u>1,676,993</u>	<u>1,813,574</u>	<u>(136,581)</u>
General:				
Personal Services	23,924	21,809	-	21,809
Reimbursement Payouts	-	133,978	133,978	-
Miscellaneous	2,791	1,896	22,800	(20,904)
Total	<u>26,715</u>	<u>157,683</u>	<u>156,778</u>	<u>905</u>
Department of Aging:				
Personal Services	29,999	31,042	31,200	(158)
Contractual Services	47,046	39,635	41,230	(1,595)
Commodities	2,524	28	200	(172)
Total	<u>79,569</u>	<u>70,705</u>	<u>72,630</u>	<u>(1,925)</u>

DICKINSON COUNTY, KANSAS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<u>GENERAL FUND</u>	2010	2011		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Other Expenditures				
Conservation District	\$ 25,000	25,000	25,000	-
Juvenile Detention Center	36,000	79,171	79,180	(9)
Regional Planning Commission	3,500	3,500	-	3,500
Flint Hills Task Force on Aging	5,662	10,404	10,404	-
Mental Retardation	110,000	110,000	110,000	-
Mental Health	58,607	60,365	60,365	-
Free Fair	40,000	40,000	40,000	-
Tri-County Fair	4,000	4,000	4,000	-
Extension Council	170,000	140,000	140,000	-
Historical	50,000	50,000	50,000	-
Transfer to Capital Improvements	-	28,155	3,155	25,000
Transfer to Equipment Reserve	-	211,000	186,000	25,000
Tax Increment Financing	20,976	-	-	-
Neighborhood Revitalization Rebate	5,690	7,406	-	7,406
Total Expenditures	<u>5,859,214</u>	<u>6,117,635</u>	<u>6,238,992</u>	<u>(121,357)</u>
Receipts Over (Under) Expenditures	506,207	189,566		
Unencumbered Cash, January 1	<u>279,349</u>	<u>785,556</u>		
Unencumbered Cash, December 31	<u>\$ 785,556</u>	<u>975,122</u>		

DICKINSON COUNTY, KANSAS

SPECIAL REVENUE FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>ROAD & BRIDGE</u>				
Cash Receipts:				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$1,519,456	1,869,116	1,890,365	(21,249)
Delinquent Tax	28,518	21,122	15,000	6,122
Motor Vehicle Tax	197,466	184,913	193,049	(8,136)
Recreational Vehicle Tax	4,639	4,000	4,600	(600)
16/20 M Vehicle Tax	6,851	6,151	5,504	647
Rental Vehicle Excise Tax	359	306	-	306
Intergovernmental Revenue				
Special City & County Highway	604,731	597,000	580,000	17,000
Other Receipts				
Grants	2,532	-	-	-
Fuel Sales	101,385	152,046	-	152,046
Reimbursed/Miscellaneous Expenses	146,726	53,203	105,000	(51,797)
Total Cash Receipts	<u>2,612,663</u>	<u>2,887,857</u>	<u>2,793,518</u>	<u>94,339</u>
Expenditures:				
Personal Services	600,489	578,393	651,496	(73,103)
Contractual Services	107,775	69,341	2,260,000	(2,190,659)
Commodities	996,336	1,479,964	38,750	1,441,214
Capital Outlay	42,327	13,503	-	13,503
Revolving Loan - Principal	647,600	673,454	-	673,454
Revolving Loan - Interest	95,984	71,737	-	71,737
Revolving Loan - Service Fee	6,416	4,795	-	4,795
Transfer to Special Machinery	-	75,000	-	75,000
Tax Increment Financing	9,999	-	-	-
Neighborhood Revitalization Rebate	2,711	4,375	-	4,375
Total Expenditures	<u>2,509,637</u>	<u>2,970,562</u>	<u>2,950,246</u>	<u>20,316</u>
Receipts Over (Under) Expenditures	103,026	(82,705)		
Unencumbered Cash, January 1	244,325	347,351		
Unencumbered Cash, December 31	<u>\$ 347,351</u>	<u>264,646</u>		

DICKINSON COUNTY, KANSAS

SPECIAL REVENUE FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance - Over (Under)
	Actual	Actual	Budget	
<u>NOXIOUS WEED</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 257,568	254,381	257,183	(2,802)
Delinquent Tax	4,300	3,330	3,000	330
Motor Vehicle Tax	32,129	31,579	32,726	(1,147)
Recreational Vehicle Tax	756	683	780	(97)
16/20 M Vehicle Tax	973	1,067	933	134
Rental Vehicle Excise Tax	62	52	-	52
State of Kansas	2,929	-	-	-
Sale of Chemicals/Reimbursements	189,688	186,654	225,000	(38,346)
Total Cash Receipts	<u>488,405</u>	<u>477,746</u>	<u>519,622</u>	<u>(41,876)</u>
Expenditures:				
Personal Services	109,010	145,030	159,181	(14,151)
Contractual Services	1,473	2,957	21,600	(18,643)
Commodities	302,511	284,230	450,000	(165,770)
Capital Outlay	-	15,320	174,000	(158,680)
Transfer to Capital Outlay	-	100,000	-	100,000
Tax Increment Financing	1,695	-	-	-
Neighborhood Revitalization Rebate	460	595	-	595
Total Expenditures	<u>415,149</u>	<u>548,132</u>	<u>804,781</u>	<u>(256,649)</u>
Receipts Over (Under) Expenditures	73,256	(70,386)		
Unencumbered Cash, January 1	411,175	484,431		
Unencumbered Cash, December 31	<u>\$ 484,431</u>	<u>414,045</u>		
<u>NOXIOUS WEED CAPITAL OUTLAY</u>				
Cash Receipts:				
Transfer from Noxious Weed	\$ -	100,000	-	100,000
Expenditures:				
Capital Outlay	22,589	-	-	-
Receipts Over (Under) Expenditures	(22,589)	100,000		
Unencumbered Cash, January 1	57,384	34,795		
Unencumbered Cash, December 31	<u>\$ 34,795</u>	<u>134,795</u>		

DICKINSON COUNTY, KANSAS

SPECIAL REVENUE FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

COUNTY HEALTH	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	\$ 17,409	8,217	8,369	(152)
Delinquent Tax	1,288	603	1,000	(397)
Motor Vehicle Tax	9,806	4,406	2,215	2,191
Recreational Vehicle Tax	231	96	53	43
16/20 M Vehicle Tax	338	306	63	243
Rental Vehicle Excise Tax	-	4	-	4
Grants	351,749	629,453	225,000	404,453
Charges for Services/Collections	234,621	164,924	209,000	(44,076)
Total Cash Receipts	615,442	808,009	445,700	362,309
Expenditures:				
Personal Services	280,721	252,458	282,514	(30,056)
Contractual Services	14,321	20,414	18,970	1,444
Commodities	93,778	127,282	226,940	(99,658)
Grant Expenditures	113,371	72,731	72,731	-
Kansas Children's Service League	62,126	223,835	223,835	-
Reimbursements/Refunds	2,086	730	-	730
Transfer to Capital Outlay	-	20,000	-	20,000
Tax Increment Financing	115	-	-	-
Neighborhood Revitalization Rebate	31	19	-	19
Total Expenditures	566,549	717,469	824,990	(107,521)
Receipts Over (Under) Expenditures	48,893	90,540		
Unencumbered Cash, January 1	125,647	174,540		
Unencumbered Cash, December 31	\$ 174,540	265,080		
COUNTY HEALTH CAPITAL OUTLAY				
Cash Receipts:				
Transfer from County Health	\$ -	20,000	-	20,000
Expenditures:				
Capital Outlay	-	-	-	-
Receipts Over (Under) Expenditures	-	20,000		
Unencumbered Cash, January 1	21	21		
Unencumbered Cash, December 31	\$ 21	20,021		

DICKINSON COUNTY, KANSAS

SPECIAL REVENUE FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>ALCOHOLIC REHABILITATION</u>				
Cash Receipts:				
Liquor Control	\$ 10,774	11,205	12,000	(795)
Expenditures:				
Commodities	3,633	895	40,000	(39,105)
Contractual Services	900	250	-	250
DARE Program	-	1,340	-	1,340
Total Expenditures	4,533	2,485	40,000	(37,515)
Receipts Over (Under) Expenditures	6,241	8,720		
Unencumbered Cash, January 1	22,040	28,281		
Unencumbered Cash, December 31	\$ 28,281	37,001		
 <u>PARK & RECREATION</u>				
Cash Receipts:				
Local Alcoholic Liquor Tax	\$ 997	1,015	1,000	15
Expenditures:				
Contractual Services	1,397	1,015	1,200	(185)
Receipts Over (Under) Expenditures	(400)	-		
Unencumbered Cash, January 1	400	-		
Unencumbered Cash, December 31	\$ -	-		

DICKINSON COUNTY, KANSAS

SPECIAL REVENUE FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>EMPLOYEE BENEFIT</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 1,718,557	1,734,556	1,754,236	(19,680)
Delinquent Tax	22,356	19,877	12,000	7,877
Motor Vehicle Tax	167,752	198,760	218,335	(19,575)
Recreational Vehicle Tax	3,950	4,297	5,203	(906)
16/20 M Vehicle Tax	4,400	5,886	6,225	(339)
Rental Vehicle Excise Tax	344	346	-	346
Miscellaneous	73	86	-	86
Total Cash Receipts	<u>1,917,432</u>	<u>1,963,808</u>	<u>1,995,999</u>	<u>(32,191)</u>
Expenditures:				
Social Security & Medicare	345,532	338,663	382,000	(43,337)
Remit to State - KPERS & KP&F	362,577	395,091	398,000	(2,909)
Remit to State - Unemployment	8,758	32,063	50,000	(17,937)
Medical Insurance Premiums	901,907	1,024,647	1,080,000	(55,353)
Workers' Compensation	152,264	176,186	256,000	(79,814)
Miscellaneous	30	76	-	76
Tax Increment Financing	11,305	-	-	-
Neighborhood Revitalization Rebate	3,067	4,060	-	4,060
Total Expenditures	<u>1,785,440</u>	<u>1,970,786</u>	<u>2,166,000</u>	<u>(195,214)</u>
Receipts Over (Under) Expenditures	131,992	(6,978)		
Unencumbered Cash, January 1	(25,891)	106,101		
Unencumbered Cash, December 31	<u>\$ 106,101</u>	<u>99,123</u>		
<u>CONCEALED WEAPONS</u>				
Cash Receipts:				
Permit Fees	\$ 2,382	2,048	1,500	548
Expenditures:				
Contractual Services	-	-	1,500	(1,500)
Commodities	1,026	-	-	-
Capital Outlay	-	1,422	-	1,422
Total Expenditures	<u>1,026</u>	<u>1,422</u>	<u>1,500</u>	<u>(78)</u>
Receipts Over (Under) Expenditures	1,356	626		
Unencumbered Cash, January 1	3,340	4,696		
Unencumbered Cash, December 31	<u>\$ 4,696</u>	<u>5,322</u>		

DICKINSON COUNTY, KANSAS

SPECIAL REVENUE FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>		<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
<u>911</u>				<u>(Under)</u>
Cash Receipts:				
Phone Service Fees	\$ 61,593	54,361	70,000	(15,639)
Expenditures:				
Contractual Services	49,698	40,222	75,000	(34,778)
Commodities	914	998	25,000	(24,002)
Capital Outlay	11,300	23,430	-	23,430
Total Expenditures	<u>61,912</u>	<u>64,650</u>	<u>100,000</u>	<u>(35,350)</u>
Receipts Over (Under) Expenditures	(319)	(10,289)		
Unencumbered Cash, January 1	<u>86,851</u>	<u>86,532</u>		
Unencumbered Cash, December 31	<u>\$ 86,532</u>	<u>76,243</u>		
<u>911 WIRELESS</u>				
Cash Receipts:				
Wireless Phone Service Fees	\$ 40,280	40,116	45,000	(4,884)
Grants	67,183	217,994	-	217,994
Interest Income	430	-	-	-
Total Cash Receipts	<u>107,893</u>	<u>258,110</u>	<u>45,000</u>	<u>213,110</u>
Expenditures:				
Contractual Services	24,960	21,341	120,000	(98,659)
Capital Outlay	5,653	9,218	-	9,218
Grant Expenditures	96,090	188,043	188,043	-
Total Expenditures	<u>126,703</u>	<u>218,602</u>	<u>308,043</u>	<u>(89,441)</u>
Receipts Over (Under) Expenditures	(18,810)	39,508		
Unencumbered Cash, January 1	<u>64,442</u>	<u>45,632</u>		
Unencumbered Cash, December 31	<u>\$ 45,632</u>	<u>85,140</u>		

DICKINSON COUNTY, KANSAS

SPECIAL REVENUE FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>DIVERSION-LAW ENFORCEMENT</u>				
Cash Receipts:				
Fees	\$ 48,253	13,326	75,000	(61,674)
Grants	16,199	-	-	-
Sale of Assets	-	6,800	-	6,800
Total Cash Receipts	<u>64,452</u>	<u>20,126</u>	<u>75,000</u>	<u>(54,874)</u>
Expenditures:				
Diversion Expenditures	<u>93,133</u>	<u>69,071</u>	<u>150,000</u>	<u>(80,929)</u>
Receipts Over (Under) Expenditures	(28,681)	(48,945)		
Unencumbered Cash, January 1	117,834	89,153		
Unencumbered Cash, December 31	<u>\$ 89,153</u>	<u>40,208</u>		
<u>EMS BUILDING</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ -	104,224	105,431	(1,207)
Delinquent Tax	-	125	-	125
Total Cash Receipts	<u>-</u>	<u>104,349</u>	<u>105,431</u>	<u>(1,082)</u>
Expenditures:				
Rent to PBC	-	21,891	105,503	(83,612)
Tax Increment Financing	-	-	-	-
Neighborhood Revitalization Rebate	-	244	-	244
	<u>-</u>	<u>22,135</u>	<u>105,503</u>	<u>(83,368)</u>
Receipts Over (Under) Expenditures	-	82,214		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>82,214</u>		

DICKINSON COUNTY, KANSAS

SPECIAL REVENUE FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>
<u>ATTORNEY FORFEITURE*</u>		
Cash Receipts:		
Collections	\$ 1,960	4,696
Expenditures:		
Contractual Services	-	-
Commodities	-	30
Total Expenditures	<u>-</u>	<u>30</u>
Receipts Over (Under) Expenditures	1,960	4,666
Unencumbered Cash, January 1	5,322	7,282
Unencumbered Cash, December 31	<u>\$ 7,282</u>	<u>11,948</u>
<u>LANDFILL CLOSURE*</u>		
Cash Receipts:		
Transfer from Landfill	\$ -	-
Expenditures:		
Contractual Services	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	110,000	110,000
Unencumbered Cash, December 31	<u>\$ 110,000</u>	<u>110,000</u>
<u>SPECIAL MACHINERY*</u>		
Cash Receipts:		
Transfer from Road and Bridge	\$ -	75,000
Sale of Assets	-	53,850
Miscellaneous	-	12,784
Total Cash Receipts	<u>-</u>	<u>141,634</u>
Expenditures:		
Capital Outlay	<u>2,470</u>	<u>11,188</u>
Receipts Over (Under) Expenditures	(2,470)	130,446
Unencumbered Cash, January 1	384,584	382,114
Unencumbered Cash, December 31	<u>\$ 382,114</u>	<u>512,560</u>

* Not Budgeted

DICKINSON COUNTY, KANSAS

SPECIAL REVENUE FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>
<u>PROSECUTOR TRUST*</u>		
Cash Receipts:		
Proceeds from Cases	\$ 790	380
Expenditures:		
Contractual Services	-	-
Receipts Over (Under) Expenditures	790	380
Unencumbered Cash, January 1	3,750	4,540
Unencumbered Cash, December 31	<u>\$ 4,540</u>	<u>4,920</u>
<u>DRUG ENFORCEMENT CASES*</u>		
Cash Receipts:		
State of Kansas	\$ 574	357
Miscellaneous	14,394	40,092
Total Cash Receipts	<u>14,968</u>	<u>40,449</u>
Expenditures:		
Contractual Services	423	214
Commodities	5,858	24,089
Capital Outlay	900	-
Total Expenditures	<u>7,181</u>	<u>24,303</u>
Receipts Over (Under) Expenditures	7,787	16,146
Unencumbered Cash, January 1	25,962	33,749
Unencumbered Cash, December 31	<u>\$ 33,749</u>	<u>49,895</u>
<u>EMERGENCY MANAGEMENT PERFORMANCE GRANT*</u>		
Cash Receipts:		
State of Kansas	\$ 2,591	-
Miscellaneous	171	-
Total Cash Receipts	<u>2,762</u>	<u>-</u>
Expenditures:		
Contractual Services	-	-
Receipts Over (Under) Expenditures	2,762	-
Unencumbered Cash, January 1	-	2,762
Unencumbered Cash, December 31	<u>\$ 2,762</u>	<u>2,762</u>

* Not Budgeted

DICKINSON COUNTY, KANSAS

SPECIAL REVENUE FUNDS
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
 FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011
<u>PROPERTY CRIME COMPENSATION*</u>		
Cash Receipts:		
Miscellaneous Receipts	\$ -	-
Expenditures:		
Compensation Paid to Crime Victims	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	16,380	16,380
Unencumbered Cash, December 31	\$ 16,380	16,380
<u>CAPITAL IMPROVEMENTS*</u>		
Cash Receipts:		
Delinquent Tax	\$ -	1
Transfer from General Fund	-	28,155
Total Cash Receipts	-	28,156
Expenditures:		
Capital Outlay	-	-
Receipts Over (Under) Expenditures	-	28,156
Unencumbered Cash, January 1	2,699	2,699
Unencumbered Cash, December 31	\$ 2,699	30,855
<u>REGISTER OF DEEDS TECHNOLOGY*</u>		
Cash Receipts:		
Fees	\$ 27,084	23,144
Expenditures:		
Purchases	35,918	10,345
Receipts Over (Under) Expenditures	(8,834)	12,799
Unencumbered Cash, January 1	63,733	54,899
Unencumbered Cash, December 31	\$ 54,899	67,698

* Not Budgeted

DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>
<u>COUNTY EQUIPMENT RESERVE*</u>		
Cash Receipts:		
Transfer from General Fund	\$ -	211,000
Vehicle Sale Proceeds	-	7,600
Total Cash Receipts	<u>-</u>	<u>218,600</u>
Expenditures:		
Capital Outlay - Ambulance	2,805	90,829
Capital Outlay - Highway	9,700	-
Capital Outlay - Sheriff	1,142	48,245
Capital Outlay - Administration	22,000	39,327
Total Expenditures	<u>35,647</u>	<u>178,401</u>
Receipts Over (Under) Expenditures	(35,647)	40,199
Unencumbered Cash, January 1	82,569	46,922
Unencumbered Cash, December 31	<u>\$ 46,922</u>	<u>87,121</u>
<u>TASK FORCE*</u>		
Cash Receipts:		
Agency Cash Balance	\$ 4,267	-
Miscellaneous	22	-
Total Cash Receipts	<u>4,289</u>	<u>-</u>
Expenditures:		
Contractual Services	3,457	-
Capital Outlay	-	519
Total Expenditures	<u>3,457</u>	<u>519</u>
Receipts Over (Under) Expenditures	832	(519)
Unencumbered Cash, January 1	-	832
Unencumbered Cash, December 31	<u>\$ 832</u>	<u>313</u>
<u>FINGERPRINT & BOOKING*</u>		
Cash Receipts:		
Fees	\$ -	135
Expenditures:		
Contractual Services	-	-
Receipts Over (Under) Expenditures	-	135
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>135</u>

* Not Budgeted

DICKINSON COUNTY, KANSAS

DEBT SERVICE FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>BRIDGE BOND & INTEREST</u>				
Cash Receipts:				
Delinquent Tax	\$ 1,579	556	400	156
Motor Vehicle Tax	6,924	-	-	-
Recreational Vehicle Tax	160	-	-	-
16/20 M Vehicle Tax	704	-	-	-
Total Cash Receipts	<u>9,367</u>	<u>556</u>	<u>400</u>	<u>156</u>
Expenditures:				
Interest Payments on Bond	-	-	-	-
Receipts Over (Under) Expenditures	9,367	556		
Unencumbered Cash, January 1	<u>78,606</u>	<u>87,973</u>		
Unencumbered Cash, December 31	<u>\$ 87,973</u>	<u>88,529</u>		
<u>HEALTH BOND & INTEREST</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 20,217	29,828	30,177	(349)
Delinquent Taxes	445	312	300	12
Motor Vehicle Tax	3,116	2,459	2,578	(119)
Recreational Vehicle Tax	73	53	61	(8)
16/20 M Vehicle Tax	141	82	74	8
Rental Vehicle Excise Tax	5	4	-	4
Interest Income	228	134	-	134
Total Cash Receipts	<u>24,225</u>	<u>32,872</u>	<u>33,190</u>	<u>(318)</u>
Expenditures:				
Principal on Loan	30,000	30,000	30,000	-
Interest on Loan	2,400	1,200	3,570	(2,370)
Commission Paid	5	5	-	5
Tax Increment Financing	133	-	-	-
Neighborhood Revitalization Rebate	36	70	-	70
Total Expenditures	<u>32,574</u>	<u>31,275</u>	<u>33,570</u>	<u>(2,295)</u>
Receipts Over (Under) Expenditures	(8,349)	1,597		
Unencumbered Cash, January 1	<u>10,092</u>	<u>1,743</u>		
Unencumbered Cash, December 31	<u>\$ 1,743</u>	<u>3,340</u>		

DICKINSON COUNTY, KANSAS

DEBT SERVICE FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<u>PBC - EMS BUILDING BOND & INTEREST*</u>	<u>2010</u>	<u>2011</u>
	<u>Actual</u>	<u>Actual</u>
Cash Receipts:		
Rent	\$ 122,339	21,891
Expenditures:		
Principal Payment on Bond	25,000	30,000
Interest Payment on Bond	44,927	44,303
Fees	-	-
Total Expenditures	<u>69,927</u>	<u>74,303</u>
Receipts Over (Under) Expenditures	52,412	(52,412)
Unencumbered Cash, January 1	-	<u>52,412</u>
Unencumbered Cash, December 31	<u>\$ 52,412</u>	<u>-</u>

* Not Budgeted

DICKINSON COUNTY, KANSAS

CAPITAL PROJECTS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>
<u>COUNTY BRIDGE BOND*</u>		
Cash Receipts:		
Interest Income	\$ 6,684	5
Expenditures:		
Contractual Services	258,415	-
Commodities	113,533	-
Total Expenditures	<u>371,948</u>	<u>-</u>
Receipts Over (Under) Expenditures	(365,264)	5
Unencumbered Cash, January 1	365,265	1
Unencumbered Cash, December 31	<u>\$ 1</u>	<u>6</u>
<u>EMS BUILDING*</u>		
Cash Receipts:		
Miscellaneous	\$ -	-
Expenditures:		
Capital Outlay	<u>22,221</u>	<u>2,767</u>
Receipts Over (Under) Expenditures	(22,221)	(2,767)
Unencumbered Cash, January 1	53,618	31,397
Unencumbered Cash, December 31	<u>\$ 31,397</u>	<u>28,630</u>

* Not Budgeted

DICKINSON COUNTY, KANSAS

ENTERPRISE FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>SANITATION LANDFILL</u>				
Cash Receipts:				
Charges for Services & Environmental Fees	\$ 677,806	632,886	703,111	(70,225)
Special Assessments	4,859	5,057	-	5,057
Grants	30,802	55,859	28,000	27,859
Delinquent Collections	391	267	-	267
Miscellaneous	-	-	-	-
Total Cash Receipts	<u>713,858</u>	<u>694,069</u>	<u>731,111</u>	<u>(37,042)</u>
Expenditures:				
Personal Services	72,236	34,702	62,983	(28,281)
Contractual Services	545,145	545,613	560,250	(14,637)
Commodities	18,938	22,739	19,000	3,739
Capital Outlay	31,434	12,341	10,000	2,341
Grant Expenditures	4,238	-	-	-
Total Expenditures	<u>671,991</u>	<u>615,395</u>	<u>652,233</u>	<u>(36,838)</u>
Receipts Over (Under) Expenditures	41,867	78,674		
Unencumbered Cash, January 1	135,894	177,761		
Unencumbered Cash, December 31	<u>\$ 177,761</u>	<u>256,435</u>		
<u>DICKINSON COUNTY SEWER DISTRICT #1</u>				
Cash Receipts:				
Charges for Services	\$ 1,836	1,926	-	1,926
Delinquent Tax	49	263	-	263
Special Assessments	635	586	-	586
Total Cash Receipts	<u>2,520</u>	<u>2,775</u>	<u>-</u>	<u>2,775</u>
Expenditures:				
Operations	1,217	471	-	471
Receipts Over (Under) Expenditures	1,303	2,304		
Unencumbered Cash, January 1	15,059	16,362		
Unencumbered Cash, December 31	<u>\$ 16,362</u>	<u>18,666</u>		

DICKINSON COUNTY, KANSAS

ENTERPRISE FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<u>DICKINSON COUNTY SEWER DISTRICT #2</u>	2010	2011		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts:				
Special Assessments	\$ 13,519	13,617	17,171	(3,554)
User Fees	746	666	2,300	(1,634)
Interest Income	76	-	-	-
Total Cash Receipts	<u>14,341</u>	<u>14,283</u>	<u>19,471</u>	<u>(5,188)</u>
Expenditures:				
Principal on Loan	12,831	13,218	17,171	(3,953)
Interest on Loan	3,946	3,591	-	3,591
Loan Fees	360	328	-	328
Maintenance	-	-	1,000	(1,000)
Total Expenditures	<u>17,137</u>	<u>17,137</u>	<u>18,171</u>	<u>(1,034)</u>
Receipts Over (Under) Expenditures	(2,796)	(2,854)		
Unencumbered Cash, January 1	<u>24,195</u>	<u>21,399</u>		
Unencumbered Cash, December 31	<u>\$ 21,399</u>	<u>18,545</u>		

DICKINSON COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>FUND</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Current Tax	\$ 13,041,963	22,379,971	21,907,587	13,514,347
Sterl Hall	99,848	1,467	604	100,711
Drivers License Exam Fees	9,374	71,703	70,386	10,691
Motor Vehicle Operating	73,425	177,426	164,502	86,349
Advance Tax	-	454	454	-
Delinquent Personal Tax	8,230	41,075	43,235	6,070
Delinquent Real Estate Tax	95,943	324,459	267,956	152,446
Partial Payment Bankruptcy	-	788	-	788
Tax Foreclosure	13,789	12,787	12,665	13,911
Escrow Program	58,015	119,775	139,404	38,386
Local Alcoholic Liquor Control	-	13,234	13,234	-
Recreational Vehicle	13,391	45,589	44,264	14,716
City Streets & County Highways	-	658,104	658,104	-
Refunding Warrants	(2,127)	3,352	1,690	(465)
Escaped Tax	-	251	251	-
Motor Vehicle Tax	622,718	2,116,923	2,055,429	684,212
Mineral Production Tax	-	774	774	-
Stray Animal	3,029	-	3,029	-
Short & Long Fund	(292)	168	-	(124)
Insufficient Fund Checks	(775)	8,104	8,093	(764)
Rental Excise Tax	-	3,579	3,579	-
Game Licenses	657	14,855	14,867	645
Motor Vehicle Licenses	6,635	1,394,068	1,394,347	6,356
Sales Tax Motor Vehicles	9,347	229,822	225,776	13,393
Resident Sales Tax	1,643	30,206	28,639	3,210
Prosecutor's Training	4,734	3,108	2,137	5,705
Compensating Use Tax	11,913	270,561	263,195	19,279
Paid In/Out	-	683	683	-
Neighborhood Revitalization Rebate	-	45,506	45,506	-
Solomon Tax Increment Financing	-	124,325	124,325	-
Specials Clearing	-	679,091	679,091	-
Total Distributable Funds	14,071,460	28,772,208	28,173,806	14,669,862
State Funds:				
Educational Building	-	170,834	170,834	-
Institutional Building	-	85,417	85,417	-
State Motor Vehicle	30	31,596	31,600	26
State General	-	1	1	-
Total State Funds	30	287,848	287,852	26

DICKINSON COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>FUND</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Subdivision Funds:				
Schools	\$ 597	8,788,936	8,789,067	466
Townships	15,715	1,575,093	1,590,808	-
Cemeteries	60	182,647	182,645	62
Cities	(8,855)	4,358,609	4,356,631	(6,877)
Watersheds & Drainage	26	43,978	43,957	47
North Central Kansas Library	-	144,956	144,956	-
Hospital	38	269,518	269,522	34
Fire Districts	137	256,085	256,222	-
Red Bud Lake Improvement District	-	2,964	2,565	399
Total Subdivision Funds	<u>7,718</u>	<u>15,622,786</u>	<u>15,636,373</u>	<u>(5,869)</u>
Office Cash:				
County Clerk	\$ 100	-	-	100
Clerk of District Court	98,531	1,886,367	1,931,251	53,647
County Attorney	321	10	61	270
Health	135	-	-	135
Law Library	257,448	23,704	9,421	271,731
Noxious Weed	25	-	-	25
Register of Deeds	-	275,060	258,532	16,528
Sheriff	33,113	82,960	79,000	37,073
Waste Disposal	25	-	-	25
Total Office Cash	<u>389,698</u>	<u>2,268,101</u>	<u>2,278,265</u>	<u>379,534</u>
Total Agency Funds	<u>\$ 14,468,906</u>	<u>46,950,943</u>	<u>46,376,296</u>	<u>15,043,553</u>