

COUNTY OF ALLEN, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2012

County of Allen, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2012

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Allen County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Allen County, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the Notes to Financial Statement, the financial statement is prepared by Allen County, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Allen County, Kansas, as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Allen County, Kansas, as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated August 30, 2012. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statement or to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statement as a whole.

Restricted Use

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

Respectfully Submitted,

Schlottbeck and Burns, LLC

November 1, 2013

Allen County, Kansas
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 336,885	4,910,758	5,127,673	119,970	235,324	355,294
Special Purpose:						
Ambulance	9,164	1,389,665	1,389,419	9,410	70,251	79,661
Airport	128,748	228,561	245,502	111,807	3,237	115,044
Appraiser's Cost	44,845	305,271	273,920	76,196	15,045	91,241
Ambulance Rescue Vehicle	5,676		500	5,176		5,176
Conservation District		24,768	24,763	5		5
Direct Election	104,599	112,746	128,884	88,461	10,507	98,968
Health Building Maintenance	26,714	3,000	709	29,005		29,005
Health		78,454	78,439	15		15
Historical Society		31,256	31,250	6		6
Mental Health		105,961	105,941	20		20
Mental Retardation		58,287	58,276	11		11
Noxious Weed	79,732	64,502	66,647	77,587	2,655	80,242
Road and Bridge	5,386	2,210,126	2,173,045	42,467	49,965	92,432
Rural Fire District No. 2		117,946	117,946			
Rural Fire District No. 3		26,131	26,131			
Rural Fire District No. 4		29,591	29,286	305		305
Service Program for the Elderly	220,125	148,741	140,384	228,482	3,640	232,122
Special Alcohol Program	23,262	11,320	9,000	25,582		25,582
Special Bridge	351,713	207,160	120,668	438,205	5,125	443,330
Special Liability	130,816	26,327	35,289	121,854		121,854
Special Park and Recreation	1,253	1,247	2,500			
Special Equipment Reserve	54,263			54,263		54,263
Special Machinery	23,231	50,000		73,231		73,231
Sewer District No 1	58,663	16,636	2,472	72,827		72,827
Sewer District No 2	7,110	3,104	3,953	6,261	133	6,394
Emergency Telephone Service	75,653	80,065	28,528	127,190		127,190
Wireless Emergency Telephone Service	77,047	4,086	81,133			
Capital Projects:						
Hospital Construction	41,655	466,669	508,324			
Enterprise:						
Solid Waste	569,577	1,405,661	1,419,651	555,587	34,226	589,813
Expendable Trusts:						
Special Auto	9,482	108,129	103,850	13,761	4,709	18,470
Prosecuting Attorney Training	7,086	3,277	1,761	8,602		8,602
Special Law Enforcement Trust	24,672	12,202	29,108	7,766		7,766
Register of Deeds Technology	23,832	22,214	18,573	27,473	18	27,491
Drug Court		2,000		2,000		2,000
Prosecuting Attorney Trust	2,045			2,045		2,045
Prosecuting Attorney Check Fees	8,179	1,554	1,369	8,364		8,364

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

Allen County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Lee Murren Trust	8,150			8,150		8,150
LaHarpe Senior Center Trust	3,434			3,434		3,434
Iola Senior Center Trust	5,348			5,348		5,348
Moran Senior Center Trust	5			5		5
Shelter Grants		16,700	16,700			
Comm Corrections AISP Grant	(1,625)	1,625				
Juvenile Justice Authority	100,709		100,709			
Employee Benefit Trust	1,331	950,202	685,747	265,786		265,786
Hazardous Material Grant	5,464			5,464		5,464
Landfill Closure Trust	1,021,162	27,300	500	1,047,962		1,047,962
Total Primary Government (1)	<u>3,595,391</u>	<u>13,263,242</u>	<u>13,188,550</u>	<u>3,670,083</u>	<u>434,835</u>	<u>4,104,918</u>

Composition of Cash:

Cash and Cash Items on Hand	2,542
Certificates of Deposit	1,254,907
Demand Deposits	12,332,466
Invested in U.S. Treasury Notes	77,169
Less: Agency Funds	(9,562,166)
Total Primary Government (1)	<u>4,104,918</u>

(1) Excluding Agency Funds

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

The County of Allen, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Allen, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

B. Basis of Presentation

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2012:

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.

Capital Project Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities.

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:

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 (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

C. Basis of Accounting

Statutory Basis of Accounting - The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, 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. 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 adopted a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America 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, cash disbursements, 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 expenses, 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, buildings, and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

D. Budgets

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2012, the County amended the budget of the Ambulance Fund from its original adopted amount of \$1,310,844 to \$1,442,048.

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

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

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

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

Ambulance Rescue Vehicle Reserve Fund
Special Equipment Reserve Fund
Special Machinery Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the general fund, as provided by Kansas Statutes, or other funds as designated by County resolution.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

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

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

Deposits and Investments

As of December 31, 2012, the County had the following investments:

<u>Investment Type</u>	<u>Book Value</u>	<u>Fair Value</u>	<u>Rating</u>
U.S. Treasury Notes	\$ 77,169	93,400	S&P AA+

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage.

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

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. In addition to this statutory provision, the County has passed an investment policy which requires all deposits to be secured 100% at all times.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any peak periods.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured and the County's investment policy requires 100% collateralization at all times.

At December 31, 2012, the carrying amount of the County's deposits was \$13,587,373 and the bank balance was \$13,796,570. Of the bank balance, \$1,816,425 was secured by federal depository insurance, \$11,964,973 was collateralized securities held by the pledging financial institution's agents in the County's name, and the remaining \$15,352 was unsecured.

At December 31, 2012, the County also had invested \$77,169 of Landfill Closure Trust funds in 10-Year U.S. Treasury Notes. These Treasury Notes had a fair market value of \$93,400.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory.

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statute. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

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

Vacation and Sick Pay

The County's policies regarding vacation permit employees to accumulate a maximum of 144 hours of vacation time, depending on longevity. Policies prohibit payment for vacation time in lieu of time off, however, with special authority of the County Commission, employees may carry over hours in excess of 96 at the end of the year to use in the following year. Accumulated, but unused, vacation time is paid to the employee on the date of employment termination.

The County's policies regarding sick leave permit employees to accumulate a maximum of 800 hours sick leave. Policies prohibit payment of unused sick leave upon termination of employment with the County.

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

Deposits exceeded the available depository security at the Community National Bank in the amount of \$15,352 at December 31, 2012.

Compliance with Kansas Budget Law

Wireless Emergency Telephone Service Fund	\$	8,537
Solid Waste Disposal Fund		84,651

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived the application of generally accepted accounting principles through December 31, 2012, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. 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 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

Funding Policy. K.S.A. 74-419 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Allen County assessed valuation at November 1, 2012 was \$96,004,713. The County had no outstanding bonded debt as of December 31, 2012. The resulting legal debt margin was \$2,880,141.

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2012, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>Capital Lease Obligations:</u>									
Jail Building	3.90-4.10%	12/15/02	\$ 2,900,000	02/01/23	2,120,000		140,000	1,980,000	82,008
Hospital Facility	1.10-5.15%	12/01/11	25,000,000	12/01/36	25,000,000			25,000,000	245,607
Total Contractual Indebtedness					27,120,000	0	140,000	26,980,000	327,615

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

<u>Capital Lease Obligations</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Principal	\$ 150,000	925,000	940,000	955,000	975,000
Interest	1,088,110	1,082,010	1,067,240	1,049,943	1,030,418
Total	1,238,110	2,007,010	2,007,240	2,004,943	2,005,418
<u>Capital Lease Obligations (continued)</u>					
	<u>2018-2022</u>	<u>2023-2027</u>	<u>2028-2032</u>	<u>2033-2036</u>	<u>Total</u>
Principal	5,260,000	5,255,000	6,270,000	6,250,000	26,980,000
Interest	4,762,718	3,864,485	2,557,145	818,485	17,320,554
Total	10,022,718	9,119,485	8,827,145	7,068,485	44,300,554

The payments shown here are the total rental payments due each year (including interest). The City of Iola and the Allen County Hospital are each required to contribute funds towards the Hospital Facility payments, in addition to the sales tax contributed by the County. The actual County portion of each years' Hospital Lease payment is expected to be smaller than the amounts shown above, however, the County is liable for any shortfall in contributions by the other two entities.

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Road and Bridge Fund	General Fund	\$ 70,000
Special Auto Fund	General Fund	3,425
General Fund	Ambulance Fund	488,033
Road and Bridge Fund	Special Machinery Fund	50,000

Note 4 Summary, Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

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

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 carries commercial insurance to cover its risk of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Pending Litigation

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

Note 5 Closure and Postclosure Care Costs of Landfill

The County currently operates a municipal solid waste landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Engineering estimates of post closure costs over this thirty year period are in the amount of \$2,095,315 and estimated cost for providing the cover of the landfill is \$2,548,351 for a total closure and postclosure cost of \$4,643,666. Engineering estimates place the total capacity of the landfill at 6,573,500 cubic yards, and previously used capacity is estimated at 896,545 cubic yards (14%). The total capacity only includes the area currently permitted to receive waste. The remaining 5,676,955 cubic yards (86%) of unused capacity has an estimated useful life of 82.2 years. These amounts are based on engineering estimates of what it would cost to perform all closure and postclosure care in 2012. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

County of Allen, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

The County prepares its financial statements on a statutory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the County had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of \$650,113 would have been recognized based on 14.0% of the estimated capacity of the landfill used to date. The current cost of closure and postclosure remaining to be recognized would have been \$3,993,553.

As of December 31, 2012 the County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, however, they have levied a special countywide sales tax, approved by the voters of the County, to help provide funding sources for the landfill operation. The County is also receiving tipping fees from other counties in the surrounding area, which are disposing of their solid waste in the Allen County landfill. The County has established a trust fund to accumulate cash for the purpose of financing the closure and post closure costs of the municipal solid waste landfill. As of December 31, 2012, the trust fund has a balance of \$1,047,962. The solid waste fund unencumbered cash balance as of December 31, 2012 was \$555,587.

Note 6 **Public Building Commission**

During 2002, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. The purpose of this PBC was to issue \$2,900,000 in revenue bonds for the construction of a jail facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were secured by a Lease between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due.

In December, 2011, the PBC issued \$10,000,000 in revenue bonds in connection with the construction of a new County Hospital. An additional \$15,000,000 in revenue bonds were issued in January, 2012. In December, 2011, the County entered into a lease agreement with the PBC for the acquisition of the Hospital facility. In 2012, the County began levying a special sales tax, the proceeds of which will be used, together with revenues generated by the Hospital and sales tax contributed by the City of Iola, to make rental payments in an amount sufficient for the PBC to retire the issued bonds. In the event the contributions from the Hospital and the City of Iola are insufficient to allow the PBC to make the required debt payments, the County is liable for any shortfall.

Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included.

Allen County, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

Schedule 1

	<u>Certified Budget</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 5,312,488		5,312,488	5,127,673	184,815
Special Revenue:					
Ambulance	1,442,048		1,442,048	1,389,419	52,629
Airport	263,243		263,243	245,502	17,741
Appraiser's Cost	337,575		337,575	273,920	63,655
Conservation District	25,000		25,000	24,763	237
Direct Election	162,311		162,311	128,884	33,427
Health Building Maintenance	26,712		26,712	709	26,003
Health	79,000		79,000	78,439	561
Historical Society	31,500		31,500	31,250	250
Mental Health	106,681		106,681	105,941	740
Mental Retardation	58,730		58,730	58,276	454
Noxious Weed	115,930		115,930	66,647	49,283
Road and Bridge	2,324,256		2,324,256	2,173,045	151,211
Rural Fire District No. 2	120,378		120,378	117,946	2,432
Rural Fire District No. 3	26,500		26,500	26,131	369
Rural Fire District No. 4	29,850		29,850	29,286	564
Service Program for the Elderly	367,110		367,110	140,384	226,726
Special Alcohol Program	13,126		13,126	9,000	4,126
Special Bridge	420,589		420,589	120,668	299,921
Special Liability	150,000		150,000	35,289	114,711
Special Park and Recreation	9,763		9,763	2,500	7,263
Sewer District No 1	38,290		38,290	2,472	35,818
Sewer District No 2	15,600		15,600	3,953	11,647
Emergency Telephone Service	55,000	5,347	60,347	28,528	31,819
Wireless Emergency Telephone Service	72,596		72,596	81,133	(8,537)
Enterprise:					
Solid Waste	1,335,000		1,335,000	1,419,651	(84,651)
Totals	<u>12,939,276</u>	<u>5,347</u>	<u>12,944,623</u>	<u>11,721,409</u>	<u>1,223,214</u>

Allen County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,264,743	3,310,035	3,362,629	(52,594)
Motor Vehicle Tax	387,979	458,492	484,921	(26,429)
Recreational Vehicle Tax	5,791	5,851	7,717	(1,866)
Delinquent Tax	38,610	53,478	33,481	19,997
16/20 M Truck Tax	13,918	19,597	18,805	792
Countywide Sales Tax	479,284	492,145	435,000	57,145
In Lieu of Tax	5,541	5,972	5,491	481
Mineral Production Tax	2,138		2,500	(2,500)
Interest on Tax	43,943	71,814	75,000	(3,186)
Total Taxes	<u>4,241,947</u>	<u>4,417,384</u>	<u>4,425,544</u>	<u>(8,160)</u>
Intergovernmental				
Federal Financial Assistance	135,000	15,000		15,000
State Grant	9,237			
Emergency Preparedness Grant	27,375	25,445		25,445
Local Alcoholic Liquor Tax	1,068	966	3,942	(2,976)
Other Intergovernmental			413,696	(413,696)
Total Intergovernmental	<u>172,680</u>	<u>41,411</u>	<u>417,638</u>	<u>(376,227)</u>
Licenses, Fees, and Permits				
Mortgage Registration	132,417	70,970	85,000	(14,030)
Officer Fees	78,368	100,021	70,000	30,021
Total Licenses, Fees, and Permits	<u>210,785</u>	<u>170,991</u>	<u>155,000</u>	<u>15,991</u>
Use of Money and Property				
Interest on Investments	37,195	16,284	60,000	(43,716)
Rent	4,680	1,680	2,500	(820)
Prisoner Board	123,182	116,415	120,000	(3,585)
Total Use of Money and Property	<u>165,057</u>	<u>134,379</u>	<u>182,500</u>	<u>(48,121)</u>
Transfers				
Operating Transfers In	84,875	73,425	87,194	(13,769)
Miscellaneous				
Sale of Surplus Property	6,713			
Donations		15,005		15,005
Other	24,943	58,163		58,163
Total Miscellaneous	<u>31,656</u>	<u>73,168</u>		<u>73,168</u>
Total Cash Receipts	<u>4,907,000</u>	<u>4,910,758</u>	<u>5,267,876</u>	<u>(357,118)</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	51,627	53,466	55,000	1,534
Contractual Services	12,138	13,429	17,125	3,696
Commodities	100	860	75	(785)
Capital Outlay			42,830	42,830
Employee Benefits	24,092	29,363	38,720	9,357
Total County Commission	<u>87,957</u>	<u>97,118</u>	<u>153,750</u>	<u>56,632</u>
County Clerk				
Personal Services	94,803	88,709	98,864	10,155
Contractual Services	6,587	6,458	10,100	3,642
Commodities	1,665	1,987	2,000	13
Capital Outlay	900	2,645	5,000	2,355
Employee Benefits	37,727	38,743	43,110	4,367
Reimbursed Expense	(66)	(169)		169
Total County Clerk	<u>141,616</u>	<u>138,373</u>	<u>159,074</u>	<u>20,701</u>

Allen County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Treasurer				
Personal Services	\$ 102,717	103,796	108,600	4,804
Contractual Services	12,316	13,219	15,450	2,231
Commodities	1,758	2,130	3,200	1,070
Capital Outlay	1,102		3,000	3,000
Employee Benefits	38,900	44,617	45,625	1,008
Reimbursed Expense		(1,285)		1,285
Total County Treasurer	<u>156,793</u>	<u>162,477</u>	<u>175,875</u>	<u>13,398</u>
County Attorney				
Personal Services	142,287	159,665	169,300	9,635
Contractual Services	40,110	50,915	36,675	(14,240)
Commodities	12,732	30,450	6,500	(23,950)
Capital Outlay	1,767	300	2,000	1,700
Employee Benefits	48,394	66,612	49,675	(16,937)
Reimbursed Expense	(2,876)	(3,035)		3,035
Total County Attorney	<u>242,414</u>	<u>304,907</u>	<u>264,150</u>	<u>(40,757)</u>
Register of Deeds				
Personal Services	69,135	70,950	69,800	(1,150)
Contractual Services	2,113	2,281	2,955	674
Commodities	21,186	265	125	(140)
Capital Outlay			1,000	1,000
Employee Benefits	27,044	32,043	31,091	(952)
Total Register of Deeds	<u>119,478</u>	<u>105,539</u>	<u>104,971</u>	<u>(568)</u>
Indigent Defense				
Contractual Services	278,202	259,741	225,000	(34,741)
Reimbursed Expense	(32,004)	(32,088)		32,088
Total Indigent Defense	<u>246,198</u>	<u>227,653</u>	<u>225,000</u>	<u>(2,653)</u>
31st Judicial District				
Contractual Services	29,457	38,460	12,384	(26,076)
Reimbursed Expense	(22,605)	(22,230)		22,230
Total 31st Judicial District	<u>6,852</u>	<u>16,230</u>	<u>12,384</u>	<u>(3,846)</u>
Unified Court				
Contractual Services	30,695	41,915	49,629	7,714
Commodities	12,076	11,651	12,000	349
Capital Outlay	10,345	8,697	8,800	103
Reimbursed Expense	(3,478)	(4,098)		4,098
Total Unified Court	<u>49,638</u>	<u>58,165</u>	<u>70,429</u>	<u>12,264</u>
Courthouse General				
Personal Services	62,292	62,928	58,000	(4,928)
Contractual Services	381,251	307,999	476,000	168,001
Commodities	44,813	91,731	49,500	(42,231)
Capital Outlay	100,767	204,192	445,000	240,808
Employee Benefits	59,524	56,531	63,680	7,149
Reimbursed Expense	(28,774)	(10,872)		10,872
Total Courthouse General	<u>619,873</u>	<u>712,509</u>	<u>1,092,180</u>	<u>379,671</u>
GIS				
Contractual Services	13,147	1,300	6,300	5,000
Capital Outlay			7,000	7,000
Total GIS	<u>13,147</u>	<u>1,300</u>	<u>13,300</u>	<u>12,000</u>
Planning Commission				
Personal Services	39,153	40,562	42,000	1,438
Contractual Services	1,383	2,392	4,850	2,458
Commodities	418	380	500	120
Employee Benefits	14,294	16,854	16,812	(42)
Total Planning Commission	<u>55,248</u>	<u>60,188</u>	<u>64,162</u>	<u>3,974</u>

Allen County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Other General Government				
Contractual Services	\$ 5,000	15,939	5,000	(10,939)
Commodities			1,000	1,000
Total Other General Government	<u>5,000</u>	<u>15,939</u>	<u>6,000</u>	<u>(9,939)</u>
Energy Audit Grant				
Contractual Services	<u>157,144</u>	<u>236</u>		<u>(236)</u>
Total General Government	<u>1,901,358</u>	<u>1,900,634</u>	<u>2,341,275</u>	<u>440,641</u>
Public Safety				
Sheriff				
Personal Services	413,346	424,223	495,000	70,777
Contractual Services	110,001	120,725	122,625	1,900
Commodities	157,048	112,594	72,200	(40,394)
Capital Outlay	58,430	7,792	47,500	39,708
Employee Benefits	145,440	163,247	132,675	(30,572)
Reimbursed Expense	(60,853)	(26,890)		26,890
Total Sheriff	<u>823,412</u>	<u>801,691</u>	<u>870,000</u>	<u>68,309</u>
Sheriff - Jail				
Personal Services	457,134	479,527	450,000	(29,527)
Contractual Services	36,881	36,453	40,650	4,197
Commodities	103,447	99,223	116,400	17,177
Capital Outlay	838	1,649	18,000	16,351
Employee Benefits	184,979	221,555	170,068	(51,487)
Reimbursed Expense	(368)	(735)		735
Total Sheriff - Jail	<u>782,911</u>	<u>837,672</u>	<u>795,118</u>	<u>(42,554)</u>
Juvenile Detention				
Contractual Services	<u>47,864</u>	<u>52,451</u>	<u>61,643</u>	<u>9,192</u>
Juvenile Services				
Contractual Services	1,436	841		(841)
Reimbursed Expense		(2,258)		2,258
Total Juvenile Services	<u>1,436</u>	<u>(1,417)</u>		<u>1,417</u>
Inmate Medical				
Contractual Services	40,951	56,308	16,000	(40,308)
Commodities	5,974		15,000	15,000
Reimbursed Expense	(2,600)	(375)		375
Total Inmate Medical	<u>44,325</u>	<u>55,933</u>	<u>31,000</u>	<u>(24,933)</u>
Ambulance Service				
Contractual Services	3,317	80,000		(80,000)
Commodities	415			
Capital Outlay	36,822			
Operating Transfers Out	<u>309,440</u>	<u>488,033</u>	<u>325,000</u>	<u>(163,033)</u>
Total Ambulance Service	<u>349,994</u>	<u>568,033</u>	<u>325,000</u>	<u>(243,033)</u>
Emergency Preparedness				
Personal Services	54,814	57,168	49,500	(7,668)
Contractual Services	13,041	17,266	17,750	484
Commodities	3,977	2,984	3,600	616
Capital Outlay	836	125	2,000	1,875
Employee Benefits	21,163	24,772	22,400	(2,372)
Reimbursed Expense	(60)	(624)	(31,000)	(30,376)
Total Emergency Preparedness	<u>93,771</u>	<u>101,691</u>	<u>64,250</u>	<u>(37,441)</u>
CERT Grant				
Contractual Services		1,230		(1,230)
Commodities	<u>4,301</u>	<u>3,451</u>		<u>(3,451)</u>
Total CERT Grant	<u>4,301</u>	<u>4,681</u>		<u>(4,681)</u>

Allen County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Emergency Telephone Service				
Personal Services	\$ 299,209	335,654	333,675	(1,979)
Contractual Services	37,802	33,079	52,956	19,877
Commodities	8,575	15,236	13,000	(2,236)
Capital Outlay	6,930	2,971	10,500	7,529
Employee Benefits	115,102	136,471	136,063	(408)
Reimbursed Expense	(1,188)	(1,871)		1,871
Total Emergency Telephone Service	466,430	521,540	546,194	24,654
Total Public Safety	2,614,444	2,942,275	2,693,205	(249,070)
Health				
Coroner				
Contractual Services	37,769	44,695	25,000	(19,695)
Hospital Development				
Contractual Services	683,375	3,536		(3,536)
Capital Outlay	34,450	2,300		(2,300)
Reimbursed Expense	(717,149)			
Total Hospital Development	676	5,836		(5,836)
Total Health	38,445	50,531	25,000	(25,531)
Agriculture				
Agricultural Appropriations				
Contractual Services	11,000	11,000	11,000	
Economic Development				
Other Economic Development				
Contractual Services			20,000	20,000
Capital Expenditures				
Construction				
Contractual Services		1,225		(1,225)
Debt Service				
Lease Purchase Agreements				
Principal	135,000	140,000	140,000	
Interest	87,508	82,008	82,008	
Total Lease Purchase Agreements	222,508	222,008	222,008	
Transfers				
Operating Transfers Out	2,526			
Total Expenditures and Transfers	4,790,281	5,127,673	5,312,488	184,815
Receipts Over (Under)				
Expenditures and Transfers	116,719	(216,915)		
Unencumbered Cash, Beginning	220,166	336,885		
Unencumbered Cash, Ending	336,885	119,970		

Allen County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 304,443	280,035	284,532	(4,497)
Motor Vehicle Tax	39,283	43,013	45,207	(2,194)
Recreational Vehicle Tax	586	549	719	(170)
Delinquent Tax	4,393	5,950	5,950	
16/20 M Truck Tax	1,698	1,879	1,753	126
In Lieu of Tax	511	505	512	(7)
Total Taxes	<u>350,914</u>	<u>331,931</u>	<u>338,673</u>	<u>(6,742)</u>
Licenses, Fees, and Permits				
Service Fees	<u>626,618</u>	<u>569,701</u>	<u>550,000</u>	<u>19,701</u>
Transfers				
Operating Transfers In	<u>309,440</u>	<u>488,033</u>	<u>488,033</u>	
Miscellaneous				
Donations	1,000			
Other	<u>2,254</u>		1,450	(1,450)
Total Miscellaneous	<u>3,254</u>		<u>1,450</u>	<u>(1,450)</u>
Total Cash Receipts	<u>1,290,226</u>	<u>1,389,665</u>	<u>1,378,156</u>	<u>11,509</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	841,416	886,612	870,000	(16,612)
Contractual Services	101,006	100,871	76,397	(24,474)
Commodities	94,261	81,435	101,400	19,965
Capital Outlay	7,730	15,516	74,000	58,484
Employee Benefits	254,468	314,735	330,000	15,265
Reimbursed Expense	(17,819)	(9,750)	(9,749)	1
Total Expenditures and Transfers	<u>1,281,062</u>	<u>1,389,419</u>	<u>1,442,048</u>	<u>52,629</u>
Receipts Over (Under)				
Expenditures and Transfers	9,164	246		
Unencumbered Cash, Beginning		<u>9,164</u>		
Unencumbered Cash, Ending	<u>9,164</u>	<u>9,410</u>		

Allen County, Kansas
 Airport Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 31,558	30,414	30,926	(512)
Motor Vehicle Tax	6,695	4,586	4,684	(98)
Recreational Vehicle Tax	99	59	75	(16)
Delinquent Tax	657	837	323	514
16/20 M Truck Tax	567	220	182	38
In Lieu of Tax	53	55	53	2
Total Taxes	<u>39,629</u>	<u>36,171</u>	<u>36,243</u>	<u>(72)</u>
Use of Money and Property				
Rent	<u>18,361</u>	<u>20,556</u>	<u>20,000</u>	<u>556</u>
Miscellaneous				
Sale of Fuel	180,466	170,896	180,000	(9,104)
Other	<u>938</u>	<u>938</u>	<u>2,000</u>	<u>(1,062)</u>
Total Miscellaneous	<u>181,404</u>	<u>171,834</u>	<u>182,000</u>	<u>(10,166)</u>
Total Cash Receipts	<u>239,394</u>	<u>228,561</u>	<u>238,243</u>	<u>(9,682)</u>
Expenditures and Transfers				
Public Works				
Airport				
Personal Services	33,722	35,502	42,153	6,651
Contractual Services	57,106	44,186	48,950	4,764
Commodities	215,575	155,978	228,400	72,422
Capital Outlay	19,584			
Employee Benefits	13,212	15,972	16,740	768
Reimbursed Expense	(267,325)	(6,136)	(73,000)	(66,864)
Total Expenditures and Transfers	<u>71,874</u>	<u>245,502</u>	<u>263,243</u>	<u>17,741</u>
Receipts Over (Under) Expenditures and Transfers	167,520	(16,941)		
Unencumbered Cash, Beginning	(38,772)	128,748		
Unencumbered Cash, Ending	<u>128,748</u>	<u>111,807</u>		

Allen County, Kansas
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 224,315	265,547	269,763	(4,216)
Motor Vehicle Tax	34,186	32,849	33,313	(464)
Recreational Vehicle Tax	510	419	530	(111)
Delinquent Tax	3,411	4,369	2,300	2,069
16/20 M Truck Tax	1,554	1,608	1,292	316
In Lieu of Tax	389	479	377	102
Total Cash Receipts	<u>264,365</u>	<u>305,271</u>	<u>307,575</u>	<u>(2,304)</u>
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	157,177	160,051	189,950	29,899
Contractual Services	33,554	37,955	48,600	10,645
Commodities	7,630	7,352	14,075	6,723
Capital Outlay	27,200	2,121	4,500	2,379
Employee Benefits	<u>58,004</u>	<u>66,441</u>	<u>80,450</u>	<u>14,009</u>
Total Expenditures and Transfers	<u>283,565</u>	<u>273,920</u>	<u>337,575</u>	<u>63,655</u>
Receipts Over (Under)				
Expenditures and Transfers	(19,200)	31,351		
Unencumbered Cash, Beginning	<u>64,045</u>	<u>44,845</u>		
Unencumbered Cash, Ending	<u>44,845</u>	<u>76,196</u>		

Allen County, Kansas
Ambulance Rescue Vehicle Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Donations	\$ 2,000	
Total Cash Receipts	<u>2,000</u>	
 Expenditures and Transfers		
Public Safety		
Ambulance Service		579
Contractual Services		926
Commodities		(1,005)
Reimbursed Expense		
Total Expenditures and Transfers		<u>500</u>
 Receipts Over (Under)		
Expenditures and Transfers	2,000	(500)
 Unencumbered Cash, Beginning	<u>3,676</u>	<u>5,676</u>
Unencumbered Cash, Ending	<u><u>5,676</u></u>	<u><u>5,176</u></u>

Allen County, Kansas
Conservation District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 21,056	21,075	21,447	(372)
Motor Vehicle Tax	3,133	3,073	3,127	(54)
Recreational Vehicle Tax	47	39	50	(11)
Delinquent Tax	308	394	216	178
16/20 M Truck Tax	138	149	121	28
In Lieu of Tax	36	38	35	3
Total Cash Receipts	<u>24,718</u>	<u>24,768</u>	<u>24,996</u>	(<u>228</u>)
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>24,722</u>	<u>24,763</u>	<u>25,000</u>	<u>237</u>
Total Expenditures and Transfers	<u>24,722</u>	<u>24,763</u>	<u>25,000</u>	<u>237</u>
Receipts Over (Under)				
Expenditures and Transfers	(4)	5		
Unencumbered Cash, Beginning	<u>4</u>			
Unencumbered Cash, Ending	<u><u>4</u></u>	<u><u>5</u></u>		

Allen County, Kansas
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 96,826	94,083	95,569	(1,486)
Motor Vehicle Tax	18,568	15,368	14,380	988
Recreational Vehicle Tax	277	196	229	(33)
Delinquent Tax	1,780	2,005	993	1,012
16/20 M Truck Tax	704	924	558	366
In Lieu of Tax	163	170	163	7
Total Taxes	<u>118,318</u>	<u>112,746</u>	<u>111,892</u>	<u>854</u>
Miscellaneous				
Other	15			
Total Cash Receipts	<u>118,333</u>	<u>112,746</u>	<u>111,892</u>	<u>854</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	44,422	62,205	70,000	7,795
Contractual Services	19,067	39,120	47,275	8,155
Commodities	843	4,711	11,850	7,139
Capital Outlay	3,848	1,790		(1,790)
Employee Benefits	16,726	26,700	33,186	6,486
Reimbursed Expense	(821)	(5,642)		5,642
Total Expenditures and Transfers	<u>84,085</u>	<u>128,884</u>	<u>162,311</u>	<u>33,427</u>
Receipts Over (Under)				
Expenditures and Transfers	34,248	(16,138)		
Unencumbered Cash, Beginning	<u>70,351</u>	<u>104,599</u>		
Unencumbered Cash, Ending	<u>104,599</u>	<u>88,461</u>		

Allen County, Kansas
Health Building Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Use of Money and Property				
Rent	\$ 3,000	3,000	3,000	
Total Cash Receipts	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	1,148	339	26,712	26,373
Commodities		370		(370)
Reimbursed Expense	(2)			
Total Expenditures and Transfers	<u>1,146</u>	<u>709</u>	<u>26,712</u>	<u>26,003</u>
Receipts Over (Under)				
Expenditures and Transfers	1,854	2,291		
Unencumbered Cash, Beginning	<u>24,860</u>	<u>26,714</u>		
Unencumbered Cash, Ending	<u>26,714</u>	<u>29,005</u>		

Allen County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 66,255	66,784	67,831	(1,047)
Motor Vehicle Tax	9,865	9,689	9,840	(151)
Recreational Vehicle Tax	147	124	157	(33)
Delinquent Tax	985	1,264	679	585
16/20 M Truck Tax	426	472	382	90
In Lieu of Tax	112	121	111	10
Total Cash Receipts	<u>77,790</u>	<u>78,454</u>	<u>79,000</u>	<u>(546)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>77,801</u>	<u>78,439</u>	<u>79,000</u>	<u>561</u>
Total Expenditures and Transfers	<u>77,801</u>	<u>78,439</u>	<u>79,000</u>	<u>561</u>
Receipts Over (Under)				
Expenditures and Transfers	(11)	15		
Unencumbered Cash, Beginning	<u>11</u>			
Unencumbered Cash, Ending	<u>11</u>	<u>15</u>		

Allen County, Kansas
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 26,518	26,589	27,012	(423)
Motor Vehicle Tax	3,931	3,876	3,938	(62)
Recreational Vehicle Tax	59	50	63	(13)
Delinquent Tax	398	505	272	233
16/20 M Truck Tax	169	188	153	35
In Lieu of Tax	45	48	45	3
Total Cash Receipts	<u>31,120</u>	<u>31,256</u>	<u>31,483</u>	<u>(227)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>31,125</u>	<u>31,250</u>	<u>31,500</u>	<u>250</u>
Total Expenditures and Transfers	<u>31,125</u>	<u>31,250</u>	<u>31,500</u>	<u>250</u>
Receipts Over (Under)				
Expenditures and Transfers	(5)	6		
Unencumbered Cash, Beginning	<u>5</u>			
Unencumbered Cash, Ending	<u><u>5</u></u>	<u><u>6</u></u>		

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 89,160	90,261	91,650	(1,389)
Motor Vehicle Tax	13,207	13,054	13,242	(188)
Recreational Vehicle Tax	197	167	211	(44)
Delinquent Tax	1,322	1,678	914	764
16/20 M Truck Tax	553	638	514	124
In Lieu of Tax	151	163	150	13
Total Cash Receipts	<u>104,590</u>	<u>105,961</u>	<u>106,681</u>	<u>(720)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>105,220</u>	<u>105,941</u>	<u>106,681</u>	<u>740</u>
Total Expenditures and Transfers	<u>105,220</u>	<u>105,941</u>	<u>106,681</u>	<u>740</u>
Receipts Over (Under)				
Expenditures and Transfers	(630)	20		
Unencumbered Cash, Beginning	<u>630</u>			
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u>20</u></u>		

Allen County, Kansas
Mental Retardation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 49,515	49,621	50,383	(762)
Motor Vehicle Tax	7,240	7,208	7,354	(146)
Recreational Vehicle Tax	108	92	117	(25)
Delinquent Tax	726	929	508	421
16/20 M Truck Tax	312	347	285	62
In Lieu of Tax	84	90	83	7
Total Cash Receipts	<u>57,985</u>	<u>58,287</u>	<u>58,730</u>	<u>(443)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>58,002</u>	<u>58,276</u>	<u>58,730</u>	<u>454</u>
Total Expenditures and Transfers	<u>58,002</u>	<u>58,276</u>	<u>58,730</u>	<u>454</u>
Receipts Over (Under)				
Expenditures and Transfers	(17)	11		
Unencumbered Cash, Beginning	<u>17</u>			
Unencumbered Cash, Ending	<u><u>11</u></u>	<u><u>11</u></u>		

Allen County, Kansas
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 43,270	54,958	55,814	(856)
Motor Vehicle Tax	12,031	7,620	6,424	1,196
Recreational Vehicle Tax	179	98	102	(4)
Delinquent Tax	1,133	1,168	444	724
16/20 M Truck Tax	567	559	249	310
In Lieu of Tax	76	99	73	26
Total Cash Receipts	<u>57,256</u>	<u>64,502</u>	<u>63,106</u>	<u>1,396</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	34,338	36,765	39,600	2,835
Contractual Services	5,364	5,864	11,300	5,436
Commodities	74,402	42,808	80,800	37,992
Employee Benefits	13,278	15,982	15,800	(182)
Reimbursed Expense	(38,265)	(34,772)	(31,570)	3,202
Total Expenditures and Transfers	<u>89,117</u>	<u>66,647</u>	<u>115,930</u>	<u>49,283</u>
Receipts Over (Under)				
Expenditures and Transfers	(31,861)	(2,145)		
Unencumbered Cash, Beginning	<u>111,593</u>	<u>79,732</u>		
Unencumbered Cash, Ending	<u>79,732</u>	<u>77,587</u>		

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,401,537	1,436,282	1,459,085	(22,803)
Motor Vehicle Tax	217,589	209,126	208,147	979
Recreational Vehicle Tax	3,247	2,670	3,313	(643)
Delinquent Tax	21,482	26,483	14,371	12,112
16/20 M Truck Tax	8,341	10,796	8,072	2,724
In Lieu of Tax	2,381	2,591	2,357	234
Total Taxes	<u>1,654,577</u>	<u>1,687,948</u>	<u>1,695,345</u>	<u>(7,397)</u>
Intergovernmental				
Special City & County Highway	509,960	486,418	477,942	8,476
Equalization and Adjustment	38,483	35,760	17,500	18,260
Total Intergovernmental	<u>548,443</u>	<u>522,178</u>	<u>495,442</u>	<u>26,736</u>
Miscellaneous				
Other	297			
Total Cash Receipts	<u>2,203,317</u>	<u>2,210,126</u>	<u>2,190,787</u>	<u>19,339</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	730,018	766,394	853,000	86,606
Contractual Services	172,337	227,046	186,950	(40,096)
Commodities	885,907	817,487	887,862	70,375
Capital Outlay	427,070	92,559		(92,559)
Employee Benefits	295,089	353,740	364,250	10,510
Operating Transfers Out	70,000	120,000	67,194	(52,806)
Reimbursed Expense	(101,906)	(204,181)	(35,000)	169,181
Total Expenditures and Transfers	<u>2,478,515</u>	<u>2,173,045</u>	<u>2,324,256</u>	<u>151,211</u>
Receipts Over (Under)				
Expenditures and Transfers	(275,198)	37,081		
Unencumbered Cash, Beginning	<u>280,584</u>	<u>5,386</u>		
Unencumbered Cash, Ending	<u>5,386</u>	<u>42,467</u>		

Allen County, Kansas
Rural Fire District No. 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 93,883	96,855	99,711	(2,856)
Motor Vehicle Tax	18,543	18,438	18,386	52
Recreational Vehicle Tax	322	243	334	(91)
Delinquent Tax	932	1,232	1,000	232
16/20 M Truck Tax	1,033	1,178	947	231
Total Cash Receipts	<u>114,713</u>	<u>117,946</u>	<u>120,378</u>	<u>(2,432)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>117,073</u>	<u>117,946</u>	<u>120,378</u>	<u>2,432</u>
Total Expenditures and Transfers	<u>117,073</u>	<u>117,946</u>	<u>120,378</u>	<u>2,432</u>
Receipts Over (Under)				
Expenditures and Transfers	(2,360)			
Unencumbered Cash, Beginning	<u>2,360</u>			
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Allen County, Kansas
Rural Fire District No. 3 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 21,207	22,221	22,576	(355)
Motor Vehicle Tax	3,093	3,238	3,227	11
Recreational Vehicle Tax	27	39	45	(6)
Delinquent Tax	504	244	334	(90)
16/20 M Truck Tax	356	389	318	71
Total Cash Receipts	<u>25,187</u>	<u>26,131</u>	<u>26,500</u>	<u>(369)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>25,187</u>	<u>26,131</u>	<u>26,500</u>	<u>369</u>
Total Expenditures and Transfers	<u>25,187</u>	<u>26,131</u>	<u>26,500</u>	<u>369</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Allen County, Kansas
Rural Fire District No. 4 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 4,122	29,082	29,320	(238)
Motor Vehicle Tax	414	434	406	28
Recreational Vehicle Tax	5	5	6	(1)
Delinquent Tax	20	27	32	(5)
16/20 M Truck Tax	42	43	38	5
Total Cash Receipts	<u>4,603</u>	<u>29,591</u>	<u>29,802</u>	<u>(211)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>4,758</u>	<u>29,286</u>	<u>29,850</u>	<u>564</u>
Total Expenditures and Transfers	<u>4,758</u>	<u>29,286</u>	<u>29,850</u>	<u>564</u>
Receipts Over (Under)				
Expenditures and Transfers	(155)	305		
Unencumbered Cash, Beginning	<u>155</u>			
Unencumbered Cash, Ending		<u>305</u>		

Allen County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 87,133	88,929	90,387	(1,458)
Motor Vehicle Tax	13,030	12,748	12,940	(192)
Recreational Vehicle Tax	194	163	206	(43)
Delinquent Tax	1,298	1,648	893	755
16/20 M Truck Tax	567	622	502	120
In Lieu of Tax	148	160	147	13
Total Taxes	<u>102,370</u>	<u>104,270</u>	<u>105,075</u>	(805)
Intergovernmental				
Federal Financial Assistance		39,596		39,596
State Grant	<u>4,000</u>	<u>4,000</u>	<u>110,344</u>	(106,344)
Total Intergovernmental	<u>4,000</u>	<u>43,596</u>	<u>110,344</u>	(66,748)
Use of Money and Property				
Rent	<u>800</u>	<u>875</u>	<u>1,000</u>	(125)
Total Cash Receipts	<u>107,170</u>	<u>148,741</u>	<u>216,419</u>	(67,678)
Expenditures and Transfers				
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Personal Services	23,085	24,809	30,000	5,191
Contractual Services	56,177	51,260	75,225	23,965
Commodities	13,625	12,898	45,025	32,127
Capital Outlay		49,495	214,360	164,865
Employee Benefits	<u>2,258</u>	<u>1,922</u>	<u>2,500</u>	578
Total Expenditures and Transfers	<u>95,145</u>	<u>140,384</u>	<u>367,110</u>	<u>226,726</u>
Receipts Over (Under)				
Expenditures and Transfers	12,025	8,357		
Unencumbered Cash, Beginning	<u>208,100</u>	<u>220,125</u>		
Unencumbered Cash, Ending	<u>220,125</u>	<u>228,482</u>		

Allen County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 12,924	11,320	3,942	7,378
Transfers				
Operating Transfers In	5,052			
Total Cash Receipts	<u>17,976</u>	<u>11,320</u>	<u>3,942</u>	<u>7,378</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	7,008	9,000	13,126	4,126
Total Expenditures and Transfers	<u>7,008</u>	<u>9,000</u>	<u>13,126</u>	<u>4,126</u>
Receipts Over (Under)				
Expenditures and Transfers	10,968	2,320		
Unencumbered Cash, Beginning	<u>12,294</u>	<u>23,262</u>		
Unencumbered Cash, Ending	<u>23,262</u>	<u>25,582</u>		

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 174,749	174,031	176,791	(2,760)
Motor Vehicle Tax	36,111	26,860	25,946	914
Recreational Vehicle Tax	538	343	413	(70)
Delinquent Tax	3,480	4,114	1,791	2,323
16/20 M Truck Tax	2,190	1,498	1,006	492
In Lieu of Tax	296	314	294	20
Total Cash Receipts	<u>217,364</u>	<u>207,160</u>	<u>206,241</u>	<u>919</u>
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	64,241	67,240	69,233	1,993
Contractual Services	10,267	19,190	24,950	5,760
Commodities	65,496	4,951	78,500	73,549
Capital Outlay			217,426	217,426
Employee Benefits	25,896	31,001	30,480	(521)
Reimbursed Expense		(1,714)		1,714
Total Expenditures and Transfers	<u>165,900</u>	<u>120,668</u>	<u>420,589</u>	<u>299,921</u>
Receipts Over (Under)				
Expenditures and Transfers	51,464	86,492		
Unencumbered Cash, Beginning	<u>300,249</u>	<u>351,713</u>		
Unencumbered Cash, Ending	<u>351,713</u>	<u>438,205</u>		

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 15	26,059	26,533	(474)
Motor Vehicle Tax	1,407			
Recreational Vehicle Tax	21			
Delinquent Tax	166	221		221
16/20 M Truck Tax	246			
In Lieu of Tax	5	47		47
Total Cash Receipts	<u>1,860</u>	<u>26,327</u>	<u>26,533</u>	<u>(206)</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	37,886	35,289	150,000	114,711
Reimbursed Expense	(5,489)			
Total Expenditures and Transfers	<u>32,397</u>	<u>35,289</u>	<u>150,000</u>	<u>114,711</u>
Receipts Over (Under)				
Expenditures and Transfers	(30,537)	(8,962)		
Unencumbered Cash, Beginning	<u>161,353</u>	<u>130,816</u>		
Unencumbered Cash, Ending	<u>130,816</u>	<u>121,854</u>		

Allen County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,069	1,247	3,942	(2,695)
Total Cash Receipts	<u>1,069</u>	<u>1,247</u>	<u>3,942</u>	<u>(2,695)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	2,500	2,500	9,763	7,263
Operating Transfers Out	<u>2,526</u>			
Total Expenditures and Transfers	<u>5,026</u>	<u>2,500</u>	<u>9,763</u>	<u>7,263</u>
Receipts Over (Under)				
Expenditures and Transfers	(3,957)	(1,253)		
Unencumbered Cash, Beginning	<u>5,210</u>	<u>1,253</u>		
Unencumbered Cash, Ending	<u>1,253</u>	<u> </u>		

Allen County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	54,263	54,263
Unencumbered Cash, Ending	54,263	54,263

Allen County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ _____	<u>50,000</u>
Total Cash Receipts	<u>_____</u>	<u>50,000</u>
 Expenditures and Transfers		
Public Works		
Capital Outlay	<u>76,812</u>	<u>_____</u>
Total Expenditures and Transfers	<u>76,812</u>	<u>_____</u>
 Receipts Over (Under)		
Expenditures and Transfers	(76,812)	50,000
 Unencumbered Cash, Beginning	<u>100,043</u>	<u>23,231</u>
Unencumbered Cash, Ending	<u><u>23,231</u></u>	<u><u>73,231</u></u>

Allen County, Kansas
Sewer District No 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 11,286	11,220	11,425	(205)
Motor Vehicle Tax	2,971	2,991	2,871	120
Recreational Vehicle Tax	48	33	43	(10)
Delinquent Tax		105		105
16/20 M Truck Tax	<u>2</u>	<u>2</u>	<u>2</u>	
Total Taxes	<u>14,307</u>	<u>14,351</u>	<u>14,341</u>	<u>10</u>
Miscellaneous				
Other		2,285		2,285
Total Cash Receipts	<u>14,307</u>	<u>16,636</u>	<u>14,341</u>	<u>2,295</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	2,314	2,472	38,290	35,818
Commodities	<u>46</u>			
Total Expenditures and Transfers	<u>2,360</u>	<u>2,472</u>	<u>38,290</u>	<u>35,818</u>
Receipts Over (Under)				
Expenditures and Transfers	11,947	14,164		
Unencumbered Cash, Beginning	<u>46,716</u>	<u>58,663</u>		
Unencumbered Cash, Ending	<u>58,663</u>	<u>72,827</u>		

Allen County, Kansas
Sewer District No 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,979	2,495	2,529	(34)
Motor Vehicle Tax	438	600	587	13
Recreational Vehicle Tax	8	9	15	(6)
Delinquent Tax	<u>10</u>	<u>14</u>	<u>14</u>	(<u>14</u>)
Total Cash Receipts	<u>2,435</u>	<u>3,104</u>	<u>3,145</u>	(<u>41</u>)
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	6,327	2,426	15,600	13,174
Commodities	<u>6,327</u>	<u>1,527</u>	<u>15,600</u>	(<u>1,527</u>)
Total Expenditures and Transfers	<u>6,327</u>	<u>3,953</u>	<u>15,600</u>	<u>11,647</u>
Receipts Over (Under)				
Expenditures and Transfers	(3,892)	(849)		
Unencumbered Cash, Beginning	<u>11,002</u>	<u>7,110</u>		
Unencumbered Cash, Ending	<u>7,110</u>	<u>6,261</u>		

Allen County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
State Grant	\$ 14,013	5,347		5,347
Licenses, Fees, and Permits				
Emergency Telephone Tax	38,910	74,575	47,500	27,075
Use of Money and Property				
Interest on Investments		65		65
Miscellaneous				
Other		78		78
Total Cash Receipts	<u>52,923</u>	<u>80,065</u>	<u>47,500</u>	<u>32,565</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	18,914	27,862	35,000	7,138
Commodities		666	20,000	19,334
Total Emergency Telephone Service	<u>18,914</u>	<u>28,528</u>	<u>55,000</u>	<u>26,472</u>
Budget Credit			5,347	5,347
Total Expenditures and Transfers	<u>18,914</u>	<u>28,528</u>	<u>60,347</u>	<u>31,819</u>
Receipts Over (Under)				
Expenditures and Transfers	34,009	51,537		
Unencumbered Cash, Beginning	<u>41,644</u>	<u>75,653</u>		
Unencumbered Cash, Ending	<u>75,653</u>	<u>127,190</u>		

Allen County, Kansas
Wireless Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
State Grant	\$ 208,560			
Licenses, Fees, and Permits				
Emergency Telephone Tax	24,732	4,086	26,500	(22,414)
Total Cash Receipts	<u>233,292</u>	<u>4,086</u>	<u>26,500</u>	<u>(22,414)</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	64,801	76,176	39,166	(37,010)
Commodities	126,806	3,112		(3,112)
Capital Outlay	23,400	2,400	33,430	31,030
Reimbursed Expense		(555)		555
Total Expenditures and Transfers	<u>215,007</u>	<u>81,133</u>	<u>72,596</u>	<u>(8,537)</u>
Receipts Over (Under)				
Expenditures and Transfers	18,285	(77,047)		
Unencumbered Cash, Beginning	<u>58,762</u>	<u>77,047</u>		
Unencumbered Cash, Ending	<u>77,047</u>	<u>77,047</u>		

Allen County, Kansas
Hospital Construction Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Countywide Sales Tax	\$ 264,980	466,669
Total Cash Receipts	<u>264,980</u>	<u>466,669</u>
 Expenditures and Transfers		
Health		
Hospital Development		
Contractual Services	223,325	508,324
Total Expenditures and Transfers	<u>223,325</u>	<u>508,324</u>
 Receipts Over (Under)		
Expenditures and Transfers	41,655	(41,655)
 Unencumbered Cash, Beginning	<u>41,655</u>	<u>41,655</u>
Unencumbered Cash, Ending	<u><u>41,655</u></u>	<u><u>41,655</u></u>

Allen County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 907,721	933,337	850,000	83,337
Licenses, Fees, and Permits				
Service Fees	474,120	440,811	475,000	(34,189)
Miscellaneous				
Other	893	31,513	10,000	21,513
Total Cash Receipts	<u>1,382,734</u>	<u>1,405,661</u>	<u>1,335,000</u>	<u>70,661</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	238,801	249,646	329,800	80,154
Contractual Services	205,188	308,127	481,000	172,873
Commodities	403,783	546,379	400,100	(146,279)
Capital Outlay		194,267	1,000	(193,267)
Employee Benefits	97,696	123,480	123,100	(380)
Reimbursed Expense	(3,203)	(2,248)		2,248
Total Expenditures and Transfers	<u>942,265</u>	<u>1,419,651</u>	<u>1,335,000</u>	<u>(84,651)</u>
Receipts Over (Under)				
Expenditures and Transfers	440,469	(13,990)		
Unencumbered Cash, Beginning	<u>129,108</u>	<u>569,577</u>		
Unencumbered Cash, Ending	<u>569,577</u>	<u>555,587</u>		

Allen County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 108,260	108,129
Total Cash Receipts	<u>108,260</u>	<u>108,129</u>
 Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	63,191	64,336
Contractual Services	7,495	3,832
Commodities	2,966	962
Capital Outlay	1,300	7
Employee Benefits	27,107	31,288
Operating Transfers Out	<u>14,875</u>	<u>3,425</u>
Total Expenditures and Transfers	<u>116,934</u>	<u>103,850</u>
 Receipts Over (Under)		
Expenditures and Transfers	(8,674)	4,279
 Unencumbered Cash, Beginning	<u>18,156</u>	<u>9,482</u>
Unencumbered Cash, Ending	<u><u>9,482</u></u>	<u><u>13,761</u></u>

Allen County, Kansas
 Prosecuting Attorney Training Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,483	3,277
Total Cash Receipts	3,483	3,277
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	2,397	1,761
Total Expenditures and Transfers	2,397	1,761
Receipts Over (Under)		
Expenditures and Transfers	1,086	1,516
Unencumbered Cash, Beginning	6,000	7,086
Unencumbered Cash, Ending	7,086	8,602

Allen County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 4,759	770
Licenses, Fees, and Permits		
Officer Fees	10,475	11,432
Miscellaneous		
Sale of Confiscations	250	
Total Cash Receipts	<u>15,484</u>	<u>12,202</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		19,750
Commodities	5,755	9,358
Total Expenditures and Transfers	<u>5,755</u>	<u>29,108</u>
Receipts Over (Under)		
Expenditures and Transfers	9,729	(16,906)
Unencumbered Cash, Beginning	<u>14,943</u>	<u>24,672</u>
Unencumbered Cash, Ending	<u><u>24,672</u></u>	<u><u>7,766</u></u>

Allen County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 12,796	22,214
Total Cash Receipts	<u>12,796</u>	<u>22,214</u>
 Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	6,092	8,301
Capital Outlay		10,262
Total Register of Deeds	<u>6,092</u>	<u>18,563</u>
Unified Court		
Contractual Services		10
Total Expenditures and Transfers	<u>6,092</u>	<u>18,573</u>
 Receipts Over (Under)		
Expenditures and Transfers	6,704	3,641
 Unencumbered Cash, Beginning	<u>17,128</u>	<u>23,832</u>
Unencumbered Cash, Ending	<u><u>23,832</u></u>	<u><u>27,473</u></u>

Allen County, Kansas
Drug Court Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	\$	2,000
Total Cash Receipts		2,000
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		2,000
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		2,000

Allen County, Kansas
 Prosecuting Attorney Trust Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>100</u>	<u> </u>
Total Expenditures and Transfers	<u>100</u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	(100)	
Unencumbered Cash, Beginning	<u>2,145</u>	<u>2,045</u>
Unencumbered Cash, Ending	<u><u>2,045</u></u>	<u><u>2,045</u></u>

Allen County, Kansas
 Prosecuting Attorney Check Fees Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,720	1,554
Total Cash Receipts	<u>1,720</u>	<u>1,554</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Commodities		1,369
Total Expenditures and Transfers		<u>1,369</u>
 Receipts Over (Under)		
Expenditures and Transfers	1,720	185
 Unencumbered Cash, Beginning	<u>6,459</u>	<u>8,179</u>
Unencumbered Cash, Ending	<u><u>8,179</u></u>	<u><u>8,364</u></u>

Allen County, Kansas
Lee Murren Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	\$ 185	
Total Cash Receipts	185	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	185	
Unencumbered Cash, Beginning	7,965	8,150
Unencumbered Cash, Ending	8,150	8,150

Allen County, Kansas
LaHarpe Senior Center Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	3,434	3,434
Unencumbered Cash, Ending	3,434	3,434

Allen County, Kansas
Iola Senior Center Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	5,348	5,348
Unencumbered Cash, Ending	5,348	5,348

Allen County, Kansas
Moran Senior Center Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	_____5	_____5
Unencumbered Cash, Ending	<u>_____5</u>	<u>_____5</u>

Allen County, Kansas
Shelter Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 20,190	16,700
Total Cash Receipts	<u>20,190</u>	<u>16,700</u>
 Expenditures and Transfers		
Public Safety		
Contractual Services	20,190	16,700
Total Expenditures and Transfers	<u>20,190</u>	<u>16,700</u>
 Receipts Over (Under) Expenditures and Transfers		
 Unencumbered Cash, Beginning	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u> </u>

Allen County, Kansas
Comm Corrections AISP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 358,125	
Miscellaneous		
Other	<u>10</u>	<u>1,625</u>
Total Cash Receipts	<u>358,135</u>	<u>1,625</u>
Expenditures and Transfers		
Public Safety		
Community Corrections		
Personal Services	259,747	
Contractual Services	41,222	
Employee Benefits	80,759	
Reimbursed Expense	(4,857)	
Total Expenditures and Transfers	<u>376,871</u>	
Receipts Over (Under)		
Expenditures and Transfers	(18,736)	1,625
Unencumbered Cash, Beginning	<u>17,111</u>	(<u>1,625</u>)
Unencumbered Cash, Ending	<u><u>1,625</u></u>	<u><u>1,625</u></u>

Allen County, Kansas
 Juvenile Justice Authority Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 244,197	
Miscellaneous		
Other	<u>28</u>	
Total Cash Receipts	<u>244,225</u>	
 Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	217,817	
Contractual Services	73,772	101,196
Employee Benefits	58,349	
Reimbursed Expense	(4,463)	(487)
Total Expenditures and Transfers	<u>345,475</u>	<u>100,709</u>
 Receipts Over (Under)		
Expenditures and Transfers	(101,250)	(100,709)
 Unencumbered Cash, Beginning	<u>201,959</u>	<u>100,709</u>
Unencumbered Cash, Ending	<u><u>100,709</u></u>	<u><u>100,709</u></u>

Allen County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 187	259
Miscellaneous		
Payroll Withholdings and Benefits	<u>805,392</u>	<u>949,943</u>
Total Cash Receipts	<u>805,579</u>	<u>950,202</u>
 Expenditures and Transfers		
General Government		
Personal Services	862,039	777,173
Reimbursed Expense	(52,603)	(91,426)
Total Expenditures and Transfers	<u>809,436</u>	<u>685,747</u>
 Receipts Over (Under)		
Expenditures and Transfers	(3,857)	264,455
 Unencumbered Cash, Beginning	<u>5,188</u>	<u>1,331</u>
Unencumbered Cash, Ending	<u><u>1,331</u></u>	<u><u>265,786</u></u>

Allen County, Kansas
Hazardous Material Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>5,464</u>	<u>5,464</u>
Unencumbered Cash, Ending	<u><u>5,464</u></u>	<u><u>5,464</u></u>

Allen County, Kansas
Landfill Closure Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 28,799	27,300
Total Cash Receipts	<u>28,799</u>	<u>27,300</u>
 Expenditures and Transfers		
Sanitation		
Contractual Services	500	500
Total Expenditures and Transfers	<u>500</u>	<u>500</u>
 Receipts Over (Under)		
Expenditures and Transfers	28,299	26,800
 Unencumbered Cash, Beginning	<u>992,863</u>	<u>1,021,162</u>
Unencumbered Cash, Ending	<u><u>1,021,162</u></u>	<u><u>1,047,962</u></u>

Allen County, Kansas
 Fiduciary Funds
 Schedule of Receipts, Disbursements and Balances
 Regulatory Basis
 For the Year Ended December 31, 2012

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Bassett City General	\$	828	828	
Elsmore City General		3,046	3,046	
Gas City General		38,306	38,306	
Gas City Bond and Interest		13,409	13,409	
Gas City Employee Benefits		16,021	16,021	
Humboldt City General	1,149	499,599	499,531	1,217
Humboldt City Bond and Interest	34	11,988	11,986	36
Humboldt City Weed Cutting		1,125	1,125	
Iola City General		1,153,153	1,153,153	
Iola City Industrial		37,551	37,551	
Iola City Library		210,265	210,265	
Iola City Weed Cutting		1,124	1,124	
LaHarpe City General		98,440	98,440	
Moran City General		47,655	47,655	
Moran City Library		4,017	4,017	
Moran City Employee Benefits		9,940	9,940	
Moran City Weed Cutting		100	100	
Savonburg City General		2,221	2,221	
Savonburg City Library		659	659	
Savonburg City Sewer Assessment		531	531	
Savonburg City Weed Cutting		301	301	
Subtotal Cities	<u>1,183</u>	<u>2,150,279</u>	<u>2,150,209</u>	<u>1,253</u>
Townships:				
Cottage Grove Township General		11	11	
Deer Creek Township General		1,822	1,822	
Elm Township General		11	11	
Elsmore Township General		6,759	6,759	
Geneva Township General		2,831	2,831	
Humboldt Township General		82,883	82,883	
Iola Township General		2,624	2,624	
Logan Township General		5,658	5,658	
Marmaton Township General		21,648	21,648	
Osage Township General		23,859	23,859	
Salem Township General		4,702	4,702	
Subtotal Townships		<u>152,808</u>	<u>152,808</u>	

Allen County, Kansas
 Fiduciary Funds
 Schedule of Receipts, Disbursements and Balances
 Regulatory Basis
 For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #256 General	\$ 70	263,251	263,321	
USD #256 Bond and Interest		118,088	118,088	
USD #256 Supplemental General		305,203	305,203	
USD #257 General	115	863,803	863,918	
USD #257 Bond and Interest		65	65	
USD #257 Capital Outlay		169,773	169,773	
USD #257 General Supplemental		1,570,525	1,570,525	
USD #258 General	409	446,147	446,162	394
USD #258 Bond and Interest	314	472,042	472,023	333
USD #258 Capital Outlay		4,179	4,179	
USD #258 Recreation Commission	46	68,255	68,252	49
USD #258 General Supplemental	490	715,430	715,401	519
USD #413 General	5	8,027	8,032	
USD #413 Bond and Interest		9,488	9,488	
USD #413 Capital Outlay		1	1	
USD #413 Recreation Commission		1,803	1,803	
USD #413 Recreation Employee Benefits		310	310	
USD #413 General Supplemental		13,615	13,615	
USD #479 General		7,339	7,339	
USD #479 General Supplemental		6,396	6,396	
ACCC General	247	1,405,116	1,405,101	262
ACCC Capital Outlay	65	369,706	369,702	69
Subtotal Schools	<u>1,761</u>	<u>6,818,562</u>	<u>6,818,697</u>	<u>1,626</u>
Cemeteries:				
LaHarpe/Elm Cemetery		6,718	6,718	
Leanna Joint Cemetery #1		2,770	2,770	
Mt. Moriah Cemetery #17		3,341	3,341	
W Cottage Grove Cemetery		1,408	1,408	
Subtotal Cemeteries		<u>14,237</u>	<u>14,237</u>	
Watershed Districts:				
Cherry Plum Watershed #17		18	18	
Deer Creek Watershed #55		11,980	11,980	
Marmaton Watershed #102		10,011	10,011	
Subtotal Watershed Districts		<u>22,009</u>	<u>22,009</u>	
Regional Library:				
SEK Library General		73,317	73,317	
SEK Library Employee Benefits		5,429	5,429	
Subtotal Regional Library		<u>78,746</u>	<u>78,746</u>	
Total Subdivisions	<u>2,944</u>	<u>9,236,641</u>	<u>9,236,706</u>	<u>2,879</u>
State Funds:				
State Educational Building	19	105,677	105,676	20
State Institutional Building	9	52,839	52,838	10
State General		1	1	
Total State Funds	<u>28</u>	<u>158,517</u>	<u>158,515</u>	<u>30</u>

Allen County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2012

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Other Agency Funds:				
Motor Vehicle Licenses	\$ 1,019	764,641	764,532	1,128
Game Licenses	401	10,585	10,586	400
Heritage Trust	455	2,869	2,600	724
Unclaimed Money	1,702			1,702
Clerk of Court Release	855	1,387	1,846	396
Cash Bond Deposits		20,892	20,892	
Sales Tax	21,194	418,610	401,787	38,017
Change		8,351,765	8,351,765	
Southwind Extension District #10	15,353	141,645	155,913	1,085
Treasurer's Holding Account	22,646	44,845	64,349	3,142
Total Other Agency Funds	<u>63,625</u>	<u>9,757,239</u>	<u>9,774,270</u>	<u>46,594</u>
Distributable Funds:				
Current Tax	9,013,495	14,608,346	14,704,806	8,917,035
Delinquent Tax	71,749	297,559	266,485	102,823
Motor Vehicle Tax	443,163	1,999,764	1,977,481	465,446
Recreational Vehicle Tax	5,562	23,053	23,521	5,094
In Lieu of Tax		28,833	28,833	
Oil and Gas Valuation Depleti		22,265		22,265
Total Distributable Funds	<u>9,533,969</u>	<u>16,979,820</u>	<u>17,001,126</u>	<u>9,512,663</u>
Total Agency Funds	<u>9,600,566</u>	<u>36,132,217</u>	<u>36,170,617</u>	<u>9,562,166</u>

County of Allen, Kansas
 Reconciliation of 2011 Tax Roll
For the Year Ended December 31, 2012

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	15,106,856
Add: Added and Escaped Taxes		5,644
Deduct: Abatements and Refunds		<u>(243,322)</u>
Tax Roll as Adjusted		<u><u>14,869,178</u></u>
<u>County Treasurer's Accounting:</u>		
Current Tax Collections (net of refunds)	\$	14,498,662
Uncollected		
Personal Property	24,823	
Real Estate	<u>344,306</u>	
Total Uncollected		369,129
Tax Roll (Over) Under Accounted For		<u>1,387</u>
Net Tax Roll		<u><u>14,869,178</u></u>

County of Allen, Kansas
County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
(Page 1 of 4)

Balance - January 1, 2012	\$	0
<u>Receipts:</u>		
Game Licenses and Permits	6,140	
Game License Fees	460	
Park Permits	4,004	
Boat Permits	441	
Other	4,776	
Total Receipts	<u> </u>	15,821
<u>Disbursements:</u>		
To County Treasurer		<u>15,821</u>
Balance - December 31, 2012		<u><u>0</u></u>

County of Allen, Kansas
Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
(Page 2 of 4)

Balance - January 1, 2012	\$	0
<u>Receipts:</u>		
Mortgage Registration and Heritage Trust Fees	73,809	
Recording Fees	21,317	
Technology Fees	22,204	
Photocopies and Other Fees	5,848	
Total Receipts	<hr/>	123,178
<u>Disbursements:</u>		
To County Treasurer		<hr/>
		123,178
Balance - December 31, 2012		<hr/> <hr/>
		0

County of Allen, Kansas
 Clerk of District Court
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
 (Page 3 of 4)

Balance - January 1, 2012	\$	21,596
<u>Receipts:</u>		
Law Library		14,951
Clerk Fees - State		133,957
Clerk Fees - County		3,955
PATF		3,290
LETC		23,069
IDS		792
Fines		188,598
Judgment, Restitution & Other		960,143
Interest		22
Marriage License		4,388
County Attorney		31,313
ADSAP		232
State Attorney Fees		12,678
Judicial Surcharge		54,557
Bonds		55,690
Drivers License Reinstatement Fee		4,280
Total Receipts		1,491,915
<u>Disbursements:</u>		
Paid to County Treasurer		422,681
Paid to State Treasurer		43,014
Paid to Others		1,016,903
Total Disbursements		1,482,598
Balance - December 31, 2012		30,913
<u>Composition of Cash</u>		
Demand Deposits	\$	30,913

County of Allen, Kansas
 Sheriff, Inmate, and Jail Commissary
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
 (Page 4 of 4)

Fee Account

Balance - January 1, 2012	\$	0
<u>Receipts:</u>		
Sheriff Fees		7,527
Jail Keep/Work Release		117,376
VIN Fees		12,150
Conceal and Carry Fees		7,228
Reimbursements		8,985
Bonds		28,099
Sex Offender Registration Fees		3,680
Total Receipts		185,045
<u>Disbursements:</u>		
To County Treasurer		156,946
To District Court and Foreign Courts		28,099
Total Disbursements		185,045
Balance - December 31, 2012		0

Inmate Accounts/Jail Commissary

Balance - January 1, 2012	\$	23,213
<u>Receipts:</u>		
Payments from Inmates		27,418
<u>Disbursements:</u>		
Paid to Inmates and Commissary		32,113
Balance - December 31, 2012		18,518
<u>Composition of Cash</u>		
Demand Deposits	\$	18,518