

COUNTY OF ANDERSON, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2012

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

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Anderson County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Anderson 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 Anderson 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 Anderson 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 Anderson 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 December 19, 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 Anderson 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

October 18, 2013

Anderson 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	\$ 6,866	3,339,160	3,214,609	131,417	142,953	274,370
Special Purpose:						
Ambulance		604,421	600,408	4,013		4,013
Conservation District		28,210	28,000	210		210
Direct Election	4,179	59,669	60,985	2,863	131	2,994
Employee Benefits	46,323	954,531	908,668	92,186	16,612	108,798
Extension Council		136,694	135,498	1,196		1,196
Fair Building	32	2,475	2,500	7		7
Health		67,507	67,000	507		507
Historical Society		15,882	15,882			
Mental Health		68,103	67,600	503		503
Mental Retardation		41,307	40,969	338		338
Noxious Weed	19,265	108,150	115,986	11,429	650	12,079
Reappraisal	1,676	149,175	148,224	2,627	4,239	6,866
Road and Bridge	6,196	2,760,509	2,743,547	23,158	188,930	212,088
Rural Fire District No. 1	5,226	261,593	254,249	12,570	4,227	16,797
Service Program for the Elderly		54,942	54,542	400		400
Special Alcohol Program	664	6,901	7,565			
Special Bridge	460,994	15,524	130,784	345,734	12,642	358,376
Special Liability	25	55,441	53,628	1,838		1,838
Special Park and Recreation	10,109	1,957		12,066		12,066
Special Ambulance Equipment	105,468	45,000		150,468		150,468
Special Capital Improvement	836,335	69,457	13,767	892,025		892,025
Special Equipment Reserve	1,093,125	51,000	15,071	1,129,054		1,129,054
Jail Maintenance Reserve	547,609		38,019	509,590	1,024	510,614
Jail Sales Tax Reserve	452,226	426,077	431,028	447,275		447,275
Special Highway	787,819	100,000		887,819		887,819
Special Machinery	787,819	122,000	108,000	801,819		801,819
Special Rural Fire Equipment	12,096	7,000	5,342	13,754		13,754
Welda Sewer District	56,786	28,718	26,933	58,571	31	58,602
Emergency Telephone Service	4,883	50,141	30,930	24,094		24,094
Wireless Emergency Telephone Service	33,771	2,076	4,330	31,517		31,517
Bond and Interest:						
Bond and Interest	5,326	293,986	287,238	12,074		12,074
Welda Sewer Bond and Interest	705	19,112	19,112	705		705
Enterprise:						
Solid Waste	332,068	201,020	160,798	372,290	156	372,446

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

Anderson 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
Expendable Trusts:						
Special Auto	5,767	81,831	87,402	196	10,776	10,972
Prosecuting Attorney Training	4,123	1,254	627	4,750		4,750
Special Law Enforcement Trust	10,416	1,733	5,218	6,931		6,931
Special Sex Offender Fee Trust	4,060	1,630		5,690		5,690
Inmate Commissary	11,377	16,176	20,296	7,257	688	7,945
Register of Deeds Technology	32,731	9,138	4,950	36,919		36,919
Prosecuting Attorney Check Fees	7,017	180		7,197		7,197
County Attorney VOCA Grant	1,660	19,176	20,836			
D.A.R.E. Grant	1,010	2,646	1,547	2,109		2,109
CDBG - Fire Station Project	(15,963)	18,214	2,251			
LEPC Grant	10,331	1,395	4,266	7,460		7,460
Diversion Fees	40,693	17,190	780	57,103		57,103
Sheriff SAFE Program	1,725	150	1,875			
C.O.P.S. Grant	(15,022)	25,358	10,336			
Sheriff Reward	965			965		965
Veteran's Memorial		17,945		17,945		17,945
Total Primary Government (1)	<u>5,718,481</u>	<u>10,361,754</u>	<u>9,951,596</u>	<u>6,128,639</u>	<u>383,059</u>	<u>6,511,698</u>
Composition of Cash:						
Cash and Cash Items on Hand						3,059
Demand Deposits						5,814,992
State Municipal Investment Pool						7,503,917
Less: Agency Funds						(6,810,268)
Adjustment for Rounding						(2)
Total Primary Government (1)						<u>6,511,698</u>

(1) Excluding Agency Funds

County of Anderson, 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 Anderson, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Anderson, 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.

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

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 Anderson, 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 had no such amendments.

County of Anderson, 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:

- Special Ambulance Vehicle Fund
- Special Equipment Reserve Fund
- Jail Maintenance Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Special Rural Fire Equipment 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 Anderson, 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>
Kansas Municipal Investment Pool	\$ 7,503,917	7,503,917	S&P AA Af/S1+

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 \$5,814,992 and the bank balance was \$6,125,328. Of the bank balance, \$1,829,019 was secured by federal depository insurance and the remaining \$4,296,309 was collateralized securities held by the pledging financial institution's agents in the County's name.

At December 31, 2012, the County had invested \$7,503,917 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

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

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.

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 and sick leave permit employees to accumulate a maximum of twenty days vacation time and a maximum accumulation of sixty days sick pay. Upon termination, employees are paid for all earned, but unused vacation time, and 50% of earned but unused sick leave. Policies prohibit payment for vacation time in lieu of time off.

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.

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

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

No violations.

Compliance with Kansas Budget Law

No violations.

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 Anderson, 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. Anderson County assessed valuation on November 1, 2012 was \$76,406,970. The outstanding bonded debt at December 31, 2012 is \$3,367,300, however this balance is composed of Hospital General Obligation Bonds, G.O. Advance Refunding Bonds and Welda Sewer Project Bonds, all of which are exempt from this debt limit calculation under Kansas Statutes. The resulting legal debt margin was \$2,292,209.

Lease Purchase Agreement

At December 31, 2012, the County was obligated under two lease purchase agreements. Details of these agreements, along with payments due subsequent to December 31, 2012, are presented below.

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>Lease Purchase Agreements:</u>									
Fire Truck	4.25%	08/13/04	\$ 110,000	08/13/14	37,925		12,116	25,809	1,616
Jail Building	3.50-5.00%	04/01/08	5,500,000	08/01/28	5,000,000		200,000	4,800,000	231,030
<u>General Obligation Bonds:</u>									
G.O. Refunding and Improvement Bonds	4.00-5.00%	12/15/05	3,320,000	08/01/26	3,160,000		150,000	3,010,000	137,237
G.O. Sewer District Bonds 2007-A	4.125%	06/18/07	268,300	06/26/47	259,000		3,000	256,000	10,684
G.O. Sewer District Bonds 2007-B	4.125%	06/18/07	46,000	06/26/47	44,500		500	44,000	1,836
G.O. Sewer District Bonds 2007-C	4.125%	06/18/07	60,000	06/26/47	58,000		700	57,300	2,392
Total Contractual Indebtedness					8,559,425	0	366,316	8,193,109	384,795

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

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

	<u>Lease Purchase Agreements</u>		<u>General Obligation Bonds</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2013	\$ 227,636	225,127	164,300	144,476	761,539
2014	238,173	216,850	169,400	136,299	760,722
2015	230,000	207,965	180,400	127,867	746,232
2016	235,000	199,225	185,400	118,894	738,519
2017	250,000	189,825	195,600	111,472	746,897
2018-2022	1,415,000	778,400	1,110,800	431,378	3,735,578
2023-2027	1,810,000	393,250	1,097,800	173,952	3,475,002
2028-2032	420,000	22,500	46,400	50,709	539,609
2033-2037			58,300	40,161	98,461
2038-2042			71,200	27,175	98,375
2043-2047			87,700	11,212	98,912
	<u>4,825,809</u>	<u>2,233,142</u>	<u>3,367,300</u>	<u>1,373,595</u>	<u>11,799,846</u>

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Jails Sales Tax Reserve Fund	General Fund	\$ 431,028
Special Auto Fund	General Fund	5,767
Ambulance Fund	Special Ambulance Vehicle Fund	45,000
General Fund	Special Capital Improvement Fund	69,457
Election Fund	Special Equipment Reserve Fund	12,000
Reappraisal Fund	Special Equipment Reserve Fund	39,000
Road and Bridge Fund	Special Highway Fund	100,000
Road and Bridge Fund	Special Machinery Fund	80,000
Rural Fire District No. 1 Fund	Special Rural Fire Equipment Fund	7,000
Welda Sewer District Fund	Welda Sewer District Bond and Interest Fund	19,112
General Fund	Special Auto Fund	7,800
Diversion Fees fund	County Attorney VOCA Grant Fund	2,582
General Fund	Veterans' Memorial Fund	17,945

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.

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

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.

As part of their risk management plan, the County has joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management.

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.

Jail Building – Anderson County Public Building Commission

During 2007, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. The purpose of this PBC was to issue 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 then secured by a Lease Agreement 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. 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.

Also during 2007, the County held a special election and gained approval for a special sales tax to pay for the construction and equipping of a jail facility. The proceeds of this sales tax will be used to pay the County's lease payments to the PBC.

Note 5 **Closure and Postclosure Care Costs of Landfill**

During 1995, the County adopted a plan to close its sanitary 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. The final closure was completed during 1996. Engineer estimates made at the time of closing were that it would cost \$21,200 per year over the thirty year monitoring period to provide for monitoring and post-closure care of the landfill site. However, in the years following the landfill's closure, the actual costs have been lower than these estimates.

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

Note 6 **Prior Year Defeasance of Debt**

On December 15, 2005 the County issued \$3,320,000 in General Obligation Bonds with interest rates ranging from 4.00% to 5.00%. \$300,000 of these bonds were used in the construction of an ambulance station. The remaining \$3,020,000 were used to advance refund \$2,780,000 of outstanding 1999 Hospital bonds with interest rates ranging from 4.9% to 6.75%. A portion of the 1999 Hospital bonds in the amount of \$610,000 was not refunded. The net proceeds of the refunding issue (after issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payment on the refunded 1999 Hospital bonds until their call date in 2011. These bonds were called and retired in full in August, 2011. As a result, the refunded portion of the 1999 Hospital bonds are consider to be defeased and the liability for those bonds has been removed from the County's financial statements.

Note 7 **Subsequent Event – Issuance of Bonds**

In August, 2013, the County issued \$25,455,000 in G.O. Refunding and Improvement Bonds. The majority of these funds will be used in the construction of a new hospital facility, approved by voters of the County in an election earlier in 2013. \$210,000 of this bond issue will advance refund a portion of the bonds issued in 2005 in connection with the construction of an ambulance station. Repayment of these bonds will be accomplished in part by a pledge of monthly revenue payments from the operations of the hospital, with the remainder coming from a County tax levy.

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

Schedule 1

	Certified Budget	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:			
General	\$ 3,301,845	3,214,609	87,236
Special Revenue:			
Ambulance	600,408	600,408	
Conservation District	28,000	28,000	
Direct Election	61,000	60,985	15
Employee Benefits	947,570	908,668	38,902
Extension Council	135,498	135,498	
Fair Building	2,500	2,500	
Health	67,000	67,000	
Historical Society	15,904	15,882	22
Mental Health	67,600	67,600	
Mental Retardation	40,969	40,969	
Noxious Weed	121,500	115,986	5,514
Reappraisal	148,800	148,224	576
Road and Bridge	2,744,000	2,743,547	453
Rural Fire District No. 1	255,000	254,249	751
Service Program for the Elderly	54,542	54,542	
Special Alcohol Program	7,793	7,565	228
Special Bridge	341,737	130,784	210,953
Special Liability	55,000	53,628	1,372
Special Park and Recreation	11,512		11,512
Welda Sewer District	50,870	26,933	23,937
Emergency Telephone Service	59,031	30,930	28,101
Wireless Emergency Telephone Service	30,799	4,330	26,469
Debt Service:			
Bond and Interest	287,288	287,238	50
Welda Sewer Bond and Interest	19,113	19,112	1
Enterprise:			
Solid Waste	161,000	160,798	202
Totals	<u>9,616,279</u>	<u>9,179,985</u>	<u>436,294</u>

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	\$ 1,774,304	1,795,048	1,773,166	21,882
Motor Vehicle Tax	197,576	204,156	206,676	(2,520)
Recreational Vehicle Tax	3,739	3,861	3,753	108
Delinquent Tax	34,603	29,822	35,440	(5,618)
16/20 M Truck Tax	20,871	18,082	18,377	(295)
Countywide Sales Tax	543,934	566,495	510,000	56,495
In Lieu of Tax	380	911	300	611
Mineral Production Tax	3,160		500	(500)
Interest on Tax	51,100	35,102	60,000	(24,898)
Total Taxes	<u>2,629,667</u>	<u>2,653,477</u>	<u>2,608,212</u>	<u>45,265</u>
Intergovernmental				
Emergency Preparedness Grant	23,993	72,888	10,000	62,888
Local Alcoholic Liquor Tax	1,687	1,957	1,670	287
Total Intergovernmental	<u>25,680</u>	<u>74,845</u>	<u>11,670</u>	<u>63,175</u>
Licenses, Fees, and Permits				
Mortgage Registration	63,866	42,330	55,000	(12,670)
Officer Fees	28,853	29,289	35,000	(5,711)
Service Fees	496	556		556
Total Licenses, Fees, and Permits	<u>93,215</u>	<u>72,175</u>	<u>90,000</u>	<u>(17,825)</u>
Use of Money and Property				
Interest on Investments	18,376	9,482	25,000	(15,518)
Rent	1,255	1,135		1,135
Prisoner Board	131,853	89,416	75,000	14,416
Total Use of Money and Property	<u>151,484</u>	<u>100,033</u>	<u>100,000</u>	<u>33</u>
Transfers				
Operating Transfers In	<u>448,335</u>	<u>436,795</u>	<u>441,030</u>	<u>(4,235)</u>
Miscellaneous				
Other	<u>225</u>	<u>1,835</u>		<u>1,835</u>
Total Cash Receipts	<u>3,348,606</u>	<u>3,339,160</u>	<u>3,250,912</u>	<u>88,248</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	43,269	43,819	44,650	831
Contractual Services	4,549	5,042	15,000	9,958
Commodities	236	191	500	309
Capital Outlay			1,000	1,000
Reimbursed Expense	(175)	(30)		30
Total County Commission	<u>47,879</u>	<u>49,022</u>	<u>61,150</u>	<u>12,128</u>
County Clerk				
Personal Services	90,921	93,508	100,000	6,492
Contractual Services	6,943	4,772	10,000	5,228
Commodities	2,320	2,113	3,000	887
Capital Outlay	852	245	1,000	755
Reimbursed Expense	(41)	(104)		104
Total County Clerk	<u>100,995</u>	<u>100,534</u>	<u>114,000</u>	<u>13,466</u>
County Treasurer				
Personal Services	119,176	115,491	135,300	19,809
Contractual Services	6,009	5,751	13,000	7,249
Commodities	3,853	3,385	5,000	1,615
Capital Outlay	1,090	346	2,900	2,554
Operating Transfers Out	7,800	7,800		(7,800)
Reimbursed Expense	(62)	(2)		2
Total County Treasurer	<u>137,866</u>	<u>132,771</u>	<u>156,200</u>	<u>23,429</u>

Anderson 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 Attorney				
Personal Services	\$ 115,230	120,541	115,400	(5,141)
Contractual Services	16,494	19,732	15,000	(4,732)
Commodities	5,149	4,234	7,000	2,766
Capital Outlay	2,548	289	4,500	4,211
Reimbursed Expense	(1,640)	(1,573)		1,573
Total County Attorney	<u>137,781</u>	<u>143,223</u>	<u>141,900</u>	<u>(1,323)</u>
Register of Deeds				
Personal Services	68,263	70,024	71,000	976
Contractual Services	2,828	1,958	4,400	2,442
Commodities	279	242	1,000	758
Capital Outlay			1,000	1,000
Total Register of Deeds	<u>71,370</u>	<u>72,224</u>	<u>77,400</u>	<u>5,176</u>
Unified Court				
Contractual Services	81,293	92,166	95,544	3,378
Commodities	3,855	9,200	6,001	(3,199)
Capital Outlay	19,176	18,029	20,000	1,971
Reimbursed Expense	(5,183)	(6,607)		6,607
Total Unified Court	<u>99,141</u>	<u>112,788</u>	<u>121,545</u>	<u>8,757</u>
Courthouse General				
Personal Services	53,816	60,837	54,000	(6,837)
Contractual Services	181,484	175,812	195,500	19,688
Commodities	25,631	29,613	25,000	(4,613)
Capital Outlay	3,055	5,547	50,000	44,453
Reimbursed Expense	(8,413)	(12,496)		12,496
Total Courthouse General	<u>255,573</u>	<u>259,313</u>	<u>324,500</u>	<u>65,187</u>
Appraiser				
Personal Services	44,728	43,099	42,950	(149)
Contractual Services	1,623	1,856	1,300	(556)
Commodities	1,023	1,485	1,000	(485)
Capital Outlay			1,500	1,500
Total Appraiser	<u>47,374</u>	<u>46,440</u>	<u>46,750</u>	<u>310</u>
Appropriations				
Contractual Services	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	
Other General Government				
Contractual Services	<u>6,852</u>	<u>5,312</u>	<u>5,312</u>	
CASA				
Contractual Services	<u>6,930</u>	<u>6,900</u>	<u>6,900</u>	
Total General Government	<u>917,261</u>	<u>934,027</u>	<u>1,061,157</u>	<u>127,130</u>
Public Works				
Zoning				
Personal Services	6,462	4,792	10,150	5,358
Contractual Services	800	364	5,000	4,636
Commodities	316	45	3,500	3,455
Capital Outlay			2,500	2,500
Reimbursed Expense	(56)			
Total Zoning	<u>7,522</u>	<u>5,201</u>	<u>21,150</u>	<u>15,949</u>
Maintenance				
Contractual Services	<u>12,238</u>	<u>11,863</u>	<u>11,863</u>	
Total Public Works	<u>19,760</u>	<u>17,064</u>	<u>33,013</u>	<u>15,949</u>

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	
Public Safety				
Sheriff				
Personal Services	\$ 329,001	392,227	329,700	(62,527)
Contractual Services	36,091	42,491	50,000	7,509
Commodities	77,343	73,026	63,000	(10,026)
Capital Outlay	37,235	23,031	45,000	21,969
Operating Transfers Out	13,000			
Reimbursed Expense	(4,321)	(5,478)		5,478
Total Sheriff	<u>488,349</u>	<u>525,297</u>	<u>487,700</u>	<u>(37,597)</u>
Sheriff - Dispatch				
Personal Services	169,360	178,879	177,400	(1,479)
Contractual Services	12,277	14,592	10,000	(4,592)
Commodities	2,743	1,561	5,000	3,439
Capital Outlay	9,120	1,574	5,000	3,426
Reimbursed Expense	(7,453)	(40)		40
Total Sheriff - Dispatch	<u>186,047</u>	<u>196,566</u>	<u>197,400</u>	<u>834</u>
Sheriff - Jail				
Personal Services	449,267	476,911	420,000	(56,911)
Contractual Services	118,533	201,499	122,000	(79,499)
Commodities	135,244	134,331	120,000	(14,331)
Capital Outlay	10,375	2,324	5,000	2,676
Operating Transfers Out	85,000			
Reimbursed Expense	(118,906)	(83,751)		83,751
Total Sheriff - Jail	<u>679,513</u>	<u>731,314</u>	<u>667,000</u>	<u>(64,314)</u>
Juvenile Detention				
Contractual Services	4,630	14,446	35,000	20,554
Ambulance Service				
Contractual Services		18,611	45,000	26,389
Emergency Preparedness				
Personal Services	42,828	45,176	43,000	(2,176)
Contractual Services	44,999	30,787	18,500	(12,287)
Commodities	8,444	18,055	6,000	(12,055)
Capital Outlay	68,632	52,736	18,000	(34,736)
Reimbursed Expense	(3,500)	(60,770)		60,770
Total Emergency Preparedness	<u>161,403</u>	<u>85,984</u>	<u>85,500</u>	<u>(484)</u>
Total Public Safety	<u>1,519,942</u>	<u>1,572,218</u>	<u>1,517,600</u>	<u>(54,618)</u>
Health				
Coroner				
Contractual Services	22,027	22,145	12,300	(9,845)
Reimbursed Expense	(396)	(323)		323
Total Coroner	<u>21,631</u>	<u>21,822</u>	<u>12,300</u>	<u>(9,522)</u>
Agriculture				
Agricultural Appropriations				
Fair	15,300	15,300	15,300	
Economic Development				
Economic Development Appropriations				
Contractual Services	23,500	16,500	23,500	7,000
Sanitation				
Landfill				
Personal Services	83,491	93,975	92,000	(1,975)
Contractual Services	6,000	17,330	28,000	10,670
Commodities		623	4,000	3,377
Capital Outlay		440		(440)
Reimbursed Expense	(40)	(40)		40
Total Landfill	<u>89,451</u>	<u>112,328</u>	<u>124,000</u>	<u>11,672</u>
Other Sanitation				
Contractual Services		920	10,000	9,080
Total Sanitation	<u>89,451</u>	<u>113,248</u>	<u>134,000</u>	<u>20,752</u>

Anderson 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	
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	\$ 5,500	6,000	6,000	
Equipment				
Courthouse General				
Contractual Services	365		50,000	50,000
General Government			50,000	50,000
Total Courthouse General	365		50,000	50,000
Debt Service				
Lease Purchase Agreements				
Principal and Interest	438,028	431,028	431,030	2
Transfers				
Operating Transfers Out	291,002	87,402	17,945	(69,457)
Total Expenditures and Transfers	3,341,740	3,214,609	3,301,845	87,236
Receipts Over (Under)				
Expenditures and Transfers	6,866	124,551		
Unencumbered Cash, Beginning		6,866		
Unencumbered Cash, Ending	6,866	131,417		

Anderson 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	\$ 517,864	529,112	522,695	6,417
Motor Vehicle Tax	59,569	59,651	60,327	(676)
Recreational Vehicle Tax	1,126	1,128	1,095	33
Delinquent Tax	10,324	8,790	10,344	(1,554)
16/20 M Truck Tax	5,537	5,471	5,364	107
In Lieu of Tax	111	269	87	182
Total Cash Receipts	<u>594,531</u>	<u>604,421</u>	<u>599,912</u>	<u>4,509</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	555,000	555,408	555,408	
Operating Transfers Out	<u>39,531</u>	<u>45,000</u>	<u>45,000</u>	
Total Expenditures and Transfers	<u>594,531</u>	<u>600,408</u>	<u>600,408</u>	
Receipts Over (Under) Expenditures and Transfers		4,013		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u>4,013</u>		

Anderson 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	\$ 24,294	24,670	24,372	298
Motor Vehicle Tax	2,825	2,799	2,830	(31)
Recreational Vehicle Tax	53	53	51	2
Delinquent Tax	491	416	485	(69)
16/20 M Truck Tax	266	259	252	7
In Lieu of Tax	5	13	10	3
Total Cash Receipts	<u>27,934</u>	<u>28,210</u>	<u>28,000</u>	<u>210</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>27,934</u>	<u>28,000</u>	<u>28,000</u>	
Total Expenditures and Transfers	<u>27,934</u>	<u>28,000</u>	<u>28,000</u>	
Receipts Over (Under) Expenditures and Transfers		210		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u>210</u>		

Anderson 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	\$ 31,248	54,343	53,692	651
Motor Vehicle Tax	8,014	3,734	3,649	85
Recreational Vehicle Tax	151	70	66	4
Delinquent Tax	1,211	748	626	122
16/20 M Truck Tax	346	746	324	422
In Lieu of Tax	7	28	12	16
Total Cash Receipts	<u>40,977</u>	<u>59,669</u>	<u>58,369</u>	<u>1,300</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	9,442	10,233	11,000	767
Contractual Services	12,803	25,861	32,000	6,139
Commodities	4,289	15,809	17,000	1,191
Capital Outlay			1,000	1,000
Operating Transfers Out	15,000	12,000		(12,000)
Reimbursed Expense	(98)	(2,918)		2,918
Total Expenditures and Transfers	<u>41,436</u>	<u>60,985</u>	<u>61,000</u>	<u>15</u>
Receipts Over (Under)				
Expenditures and Transfers	(459)	(1,316)		
Unencumbered Cash, Beginning	<u>4,638</u>	<u>4,179</u>		
Unencumbered Cash, Ending	<u>4,179</u>	<u>2,863</u>		

Anderson County, Kansas
Employee Benefits 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	\$ 766,254	843,566	833,322	10,244
Motor Vehicle Tax	85,709	88,196	89,258	(1,062)
Recreational Vehicle Tax	1,620	1,668	1,621	47
Delinquent Tax	14,550	12,788	15,306	(2,518)
16/20 M Truck Tax	7,442	7,885	7,937	(52)
In Lieu of Tax	164	428	126	302
Total Cash Receipts	<u>875,739</u>	<u>954,531</u>	<u>947,570</u>	<u>6,961</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	896,349	909,542	947,570	38,028
Reimbursed Expense	(2,772)	(874)		874
Total Expenditures and Transfers	<u>893,577</u>	<u>908,668</u>	<u>947,570</u>	<u>38,902</u>
Receipts Over (Under)				
Expenditures and Transfers	(17,838)	45,863		
Unencumbered Cash, Beginning	<u>64,161</u>	<u>46,323</u>		
Unencumbered Cash, Ending	<u>46,323</u>	<u>92,186</u>		

Anderson County, Kansas
Extension Council 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	\$ 103,799	121,541	120,020	1,521
Motor Vehicle Tax	12,054	11,960	12,092	(132)
Recreational Vehicle Tax	228	226	220	6
Delinquent Tax	2,087	1,798	2,073	(275)
16/20 M Truck Tax	1,123	1,107	1,075	32
In Lieu of Tax	22	62	18	44
Total Cash Receipts	<u>119,313</u>	<u>136,694</u>	<u>135,498</u>	<u>1,196</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>119,313</u>	<u>135,498</u>	<u>135,498</u>	
Total Expenditures and Transfers	<u>119,313</u>	<u>135,498</u>	<u>135,498</u>	
Receipts Over (Under) Expenditures and Transfers		1,196		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u>1,196</u>		

Anderson County, Kansas
Fair Building 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	\$ 2,209	2,154	2,138	16
Motor Vehicle Tax	250	254	257	(3)
Recreational Vehicle Tax	5	5	5	
Delinquent Tax	44	38	44	(6)
16/20 M Truck Tax	24	23	23	
In Lieu of Tax		1		1
Total Cash Receipts	<u>2,532</u>	<u>2,475</u>	<u>2,467</u>	<u>8</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	
Total Expenditures and Transfers	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	
Receipts Over (Under) Expenditures and Transfers	32	(25)		
Unencumbered Cash, Beginning		<u>32</u>		
Unencumbered Cash, Ending	<u>32</u>	<u>7</u>		

Anderson 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	\$ 57,956	59,068	58,357	711
Motor Vehicle Tax	6,774	6,679	6,752	(73)
Recreational Vehicle Tax	128	126	123	3
Delinquent Tax	1,170	982	1,158	(176)
16/20 M Truck Tax	637	622	600	22
In Lieu of Tax	12	30	10	20
Total Cash Receipts	<u>66,677</u>	<u>67,507</u>	<u>67,000</u>	<u>507</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>66,677</u>	<u>67,000</u>	<u>67,000</u>	
Total Expenditures and Transfers	<u>66,677</u>	<u>67,000</u>	<u>67,000</u>	
Receipts Over (Under) Expenditures and Transfers		507		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u>507</u>		

Anderson 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	\$ 17,546	13,481	13,287	194
Motor Vehicle Tax	1,227	1,998	2,043	(45)
Recreational Vehicle Tax	23	38	37	1
Delinquent Tax	218	245	350	(105)
16/20 M Truck Tax	121	113	182	(69)
In Lieu of Tax	4	7	5	2
Total Cash Receipts	<u>19,139</u>	<u>15,882</u>	<u>15,904</u>	<u>(22)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>19,139</u>	<u>15,882</u>	<u>15,904</u>	<u>22</u>
Total Expenditures and Transfers	<u>19,139</u>	<u>15,882</u>	<u>15,904</u>	<u>22</u>
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Anderson 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	\$ 56,752	59,833	59,137	696
Motor Vehicle Tax	6,584	6,538	6,611	(73)
Recreational Vehicle Tax	125	124	120	4
Delinquent Tax	1,141	974	1,134	(160)
16/20 M Truck Tax	634	604	588	16
In Lieu of Tax	12	30	10	20
Total Cash Receipts	<u>65,248</u>	<u>68,103</u>	<u>67,600</u>	<u>503</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>65,248</u>	<u>67,600</u>	<u>67,600</u>	
Total Expenditures and Transfers	<u>65,248</u>	<u>67,600</u>	<u>67,600</u>	
Receipts Over (Under) Expenditures and Transfers		503		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u>503</u>		

Anderson 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	\$ 35,469	36,136	35,676	460
Motor Vehicle Tax	4,118	4,087	4,132	(45)
Recreational Vehicle Tax	78	77	75	2
Delinquent Tax	716	611	709	(98)
16/20 M Truck Tax	380	378	367	11
In Lieu of Tax	8	18	10	8
Total Cash Receipts	<u>40,769</u>	<u>41,307</u>	<u>40,969</u>	<u>338</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>40,769</u>	<u>40,969</u>	<u>40,969</u>	
Total Expenditures and Transfers	<u>40,769</u>	<u>40,969</u>	<u>40,969</u>	
Receipts Over (Under) Expenditures and Transfers		338		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u>338</u>		

Anderson 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	\$ 79,210	96,247	95,092	1,155
Motor Vehicle Tax	11,009	9,180	9,230	(50)
Recreational Vehicle Tax	208	173	168	5
Delinquent Tax	1,899	1,490	1,583	(93)
16/20 M Truck Tax	1,027	1,011	821	190
In Lieu of Tax	17	49	16	33
Total Cash Receipts	<u>93,370</u>	<u>108,150</u>	<u>106,910</u>	<u>1,240</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	42,568	43,491	59,500	16,009
Contractual Services	5,377	5,763	5,900	137
Commodities	167,801	178,982	130,000	(48,982)
Capital Outlay	709	1,814	5,000	3,186
Reimbursed Expense	(99,866)	(114,064)	(78,900)	35,164
Total Expenditures and Transfers	<u>116,589</u>	<u>115,986</u>	<u>121,500</u>	<u>5,514</u>
Receipts Over (Under)				
Expenditures and Transfers	(23,219)	(7,836)		
Unencumbered Cash, Beginning	<u>42,484</u>	<u>19,265</u>		
Unencumbered Cash, Ending	<u>19,265</u>	<u>11,429</u>		

Anderson County, Kansas
Reappraisal 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	\$ 130,305	130,229	128,619	1,610
Motor Vehicle Tax	14,811	15,004	15,179	(175)
Recreational Vehicle Tax	280	284	276	8
Delinquent Tax	2,603	2,232	2,603	(371)
16/20 M Truck Tax	1,390	1,360	1,350	10
In Lieu of Tax	28	66	25	41
Total Cash Receipts	<u>149,417</u>	<u>149,175</u>	<u>148,052</u>	<u>1,123</u>
Expenditures and Transfers				
General Government				
Reappraisal				
Personal Services	95,722	67,354	125,500	58,146
Contractual Services	6,303	38,438	11,350	(27,088)
Commodities	5,477	5,323	8,200	2,877
Capital Outlay	232		3,750	3,750
Operating Transfers Out	43,500	39,000		(39,000)
Reimbursed Expense	(2,345)	(1,891)		1,891
Total Expenditures and Transfers	<u>148,889</u>	<u>148,224</u>	<u>148,800</u>	<u>576</u>
Receipts Over (Under)				
Expenditures and Transfers	528	951		
Unencumbered Cash, Beginning	<u>1,148</u>	<u>1,676</u>		
Unencumbered Cash, Ending	<u>1,676</u>	<u>2,627</u>		

Anderson 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	\$ 1,970,900	2,077,746	2,052,460	25,286
Motor Vehicle Tax	219,640	226,821	229,581	(2,760)
Recreational Vehicle Tax	4,152	4,289	4,168	121
Delinquent Tax	37,270	32,641	39,367	(6,726)
16/20 M Truck Tax	19,666	20,192	20,414	(222)
In Lieu of Tax	423	1,055	325	730
Total Taxes	<u>2,252,051</u>	<u>2,362,744</u>	<u>2,346,315</u>	<u>16,429</u>
Intergovernmental				
Special City & County Highway Equalization and Adjustment	399,386	395,912	397,685	(1,773)
Total Intergovernmental	<u>399,741</u>	<u>395,912</u>	<u>397,685</u>	<u>(1,773)</u>
Miscellaneous				
Other		1,853		1,853
Total Cash Receipts	<u>2,651,792</u>	<u>2,760,509</u>	<u>2,744,000</u>	<u>16,509</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	745,885	760,834	820,000	59,166
Contractual Services	45,051	44,517	84,000	39,483
Commodities	1,352,244	1,647,534	1,375,000	(272,534)
Capital Outlay	246,050	214,190	280,000	65,810
Operating Transfers Out	375,001	180,000	225,000	45,000
Reimbursed Expense	(85,781)	(103,528)	(40,000)	63,528
Total Expenditures and Transfers	<u>2,678,450</u>	<u>2,743,547</u>	<u>2,744,000</u>	<u>453</u>
Receipts Over (Under) Expenditures and Transfers	(26,658)	16,962		
Unencumbered Cash, Beginning	<u>32,854</u>	<u>6,196</u>		
Unencumbered Cash, Ending	<u>6,196</u>	<u>23,158</u>		

Anderson County, Kansas
Rural Fire 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	\$ 230,405	224,696	222,563	2,133
Motor Vehicle Tax	22,804	23,925	24,426	(501)
Recreational Vehicle Tax	454	491	440	51
Delinquent Tax	2,909	2,661	2,500	161
16/20 M Truck Tax	2,730	2,875	2,742	133
Total Taxes	<u>259,302</u>	<u>254,648</u>	<u>252,671</u>	<u>1,977</u>
Miscellaneous				
Sale of Surplus Property		6,945		6,945
Total Cash Receipts	<u>259,302</u>	<u>261,593</u>	<u>252,671</u>	<u>8,922</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Personal Services	43,694	48,193	49,000	807
Contractual Services	95,834	78,144	79,000	856
Commodities	68,377	66,433	45,000	(21,433)
Capital Outlay	52,908	61,397	82,000	20,603
Operating Transfers Out		7,000		(7,000)
Reimbursed Expense	(6,283)	(6,918)		6,918
Total Expenditures and Transfers	<u>254,530</u>	<u>254,249</u>	<u>255,000</u>	<u>751</u>
Receipts Over (Under)				
Expenditures and Transfers	4,772	7,344		
Unencumbered Cash, Beginning	<u>454</u>	<u>5,226</u>		
Unencumbered Cash, Ending	<u>5,226</u>	<u>12,570</u>		

Anderson 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	\$ 49,990	47,671	47,085	586
Motor Vehicle Tax	5,899	5,763	5,824	(61)
Recreational Vehicle Tax	111	109	106	3
Delinquent Tax	986	832	999	(167)
16/20 M Truck Tax	507	543	518	25
In Lieu of Tax	11	24	10	14
Total Cash Receipts	<u>57,504</u>	<u>54,942</u>	<u>54,542</u>	<u>400</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	<u>57,504</u>	<u>54,542</u>	<u>54,542</u>	
Total Expenditures and Transfers	<u>57,504</u>	<u>54,542</u>	<u>54,542</u>	
Receipts Over (Under) Expenditures and Transfers		400		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u>400</u>		

Anderson 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	\$ 7,290	6,901	7,793	(892)
Total Cash Receipts	<u>7,290</u>	<u>6,901</u>	<u>7,793</u>	<u>(892)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	6,626	7,565	7,793	228
Total Expenditures and Transfers	<u>6,626</u>	<u>7,565</u>	<u>7,793</u>	<u>228</u>
Receipts Over (Under)				
Expenditures and Transfers	664	(664)		
Unencumbered Cash, Beginning		664		
Unencumbered Cash, Ending	<u>664</u>	<u>664</u>		

Anderson 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	\$ 87,414	(2)		(2)
Motor Vehicle Tax	27,177	10,573	10,213	360
Recreational Vehicle Tax	514	199	185	14
Delinquent Tax	4,397	2,259	1,751	508
16/20 M Truck Tax	2,584	2,495	908	1,587
In Lieu of Tax	19		40	(40)
Total Cash Receipts	<u>122,105</u>	<u>15,524</u>	<u>13,097</u>	<u>2,427</u>
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	60,969	50,306	64,000	13,694
Contractual Services	18,140	21,273	96,000	74,727
Commodities	65,769	30,521	80,000	49,479
Capital Outlay	250,629	29,261	101,737	72,476
Reimbursed Expense		(577)		577
Total Expenditures and Transfers	<u>395,507</u>	<u>130,784</u>	<u>341,737</u>	<u>210,953</u>
Receipts Over (Under)				
Expenditures and Transfers	(273,402)	(115,260)		
Unencumbered Cash, Beginning	<u>734,396</u>	<u>460,994</u>		
Unencumbered Cash, Ending	<u>460,994</u>	<u>345,734</u>		

Anderson 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	\$ 45,305	48,782	48,161	621
Motor Vehicle Tax	5,499	5,227	5,278	(51)
Recreational Vehicle Tax	104	99	96	3
Delinquent Tax	964	803	905	(102)
16/20 M Truck Tax	532	505	469	36
In Lieu of Tax	10	25	10	15
Total Cash Receipts	<u>52,414</u>	<u>55,441</u>	<u>54,919</u>	<u>522</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	<u>55,000</u>	<u>53,628</u>	<u>55,000</u>	<u>1,372</u>
Total Expenditures and Transfers	<u>55,000</u>	<u>53,628</u>	<u>55,000</u>	<u>1,372</u>
Receipts Over (Under)				
Expenditures and Transfers	(2,586)	1,813		
Unencumbered Cash, Beginning	<u>2,611</u>	<u>25</u>		
Unencumbered Cash, Ending	<u>25</u>	<u>1,838</u>		

Anderson 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	\$ 1,687	1,957	1,670	287
Total Cash Receipts	<u>1,687</u>	<u>1,957</u>	<u>1,670</u>	<u>287</u>
Expenditures and Transfers				
Culture and Recreation				
Parks and Recreation				
Contractual Services			11,512	11,512
Total Expenditures and Transfers			<u>11,512</u>	<u>11,512</u>
Receipts Over (Under)				
Expenditures and Transfers	1,687	1,957		
Unencumbered Cash, Beginning	<u>8,422</u>	<u>10,109</u>		
Unencumbered Cash, Ending	<u>10,109</u>	<u>12,066</u>		

Anderson County, Kansas
Special Ambulance Equipment 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>39,531</u>	<u>45,000</u>
Total Cash Receipts	<u>39,531</u>	<u>45,000</u>
 Expenditures and Transfers		
None	<u> </u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	39,531	45,000
 Unencumbered Cash, Beginning	<u>65,937</u>	<u>105,468</u>
Unencumbered Cash, Ending	<u><u>105,468</u></u>	<u><u>150,468</u></u>

Anderson County, Kansas
Special Capital Improvement 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	\$ 291,002	69,457
Total Cash Receipts	<u>291,002</u>	<u>69,457</u>
 Expenditures and Transfers		
Reconstruction and Remodeling		
Contractual Services	8,140	2,045
Commodities	3,623	7,208
Capital Outlay	54,642	4,514
Reimbursed Expense	(7,950)	
Total Expenditures and Transfers	<u>58,455</u>	<u>13,767</u>
 Receipts Over (Under)		
Expenditures and Transfers	232,547	55,690
 Unencumbered Cash, Beginning	<u>603,788</u>	<u>836,335</u>
Unencumbered Cash, Ending	<u><u>836,335</u></u>	<u><u>892,025</u></u>

Anderson 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)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>58,500</u>	<u>51,000</u>
Total Cash Receipts	<u>58,500</u>	<u>51,000</u>
Expenditures and Transfers		
Equipment		
Equipment		
General Government	<u>36,298</u>	<u>15,071</u>
Total Expenditures and Transfers	<u>36,298</u>	<u>15,071</u>
Receipts Over (Under)		
Expenditures and Transfers	22,202	35,929
Unencumbered Cash, Beginning	<u>1,070,923</u>	<u>1,093,125</u>
Unencumbered Cash, Ending	<u><u>1,093,125</u></u>	<u><u>1,129,054</u></u>

Anderson County, Kansas
Jail Maintenance 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)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 98,000	_____
Total Cash Receipts	<u>98,000</u>	_____
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	16,244	11,326
Commodities	1,115	1,790
Capital Outlay	<u>5,091</u>	<u>24,903</u>
Total Expenditures and Transfers	<u>22,450</u>	<u>38,019</u>
 Receipts Over (Under)		
Expenditures and Transfers	75,550	(38,019)
 Unencumbered Cash, Beginning	<u>472,059</u>	<u>547,609</u>
Unencumbered Cash, Ending	<u><u>547,609</u></u>	<u><u>509,590</u></u>

Anderson County, Kansas
Jail Sales Tax 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)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Countywide Sales Tax	\$ <u>405,977</u>	<u>426,077</u>
Miscellaneous		
Other	<u>665</u>	<u> </u>
Total Cash Receipts	<u>406,642</u>	<u>426,077</u>
 Expenditures and Transfers		
Transfers		
Operating Transfers Out	<u>438,028</u>	<u>431,028</u>
Total Expenditures and Transfers	<u>438,028</u>	<u>431,028</u>
 Receipts Over (Under)		
Expenditures and Transfers	(31,386)	(4,951)
 Unencumbered Cash, Beginning	<u>483,612</u>	<u>452,226</u>
Unencumbered Cash, Ending	<u><u>452,226</u></u>	<u><u>447,275</u></u>

Anderson County, Kansas
Special Highway 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>147,114</u>	<u>100,000</u>
Total Cash Receipts	<u>147,114</u>	<u>100,000</u>
Expenditures and Transfers		
Equipment		
Construction		
Public Works	<u>176,335</u>	<u> </u>
Total Expenditures and Transfers	<u>176,335</u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	(29,221)	100,000
Unencumbered Cash, Beginning	<u>817,040</u>	<u>787,819</u>
Unencumbered Cash, Ending	<u><u>787,819</u></u>	<u><u>887,819</u></u>

Anderson 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	\$ 227,887	80,000
Miscellaneous		
Sale of Surplus Property	<u>42,000</u>	<u>42,000</u>
Total Cash Receipts	<u>227,887</u>	<u>122,000</u>
 Expenditures and Transfers		
Equipment		
Equipment		
Public Works	<u>212,430</u>	<u>108,000</u>
Total Expenditures and Transfers	<u>212,430</u>	<u>108,000</u>
 Receipts Over (Under)		
Expenditures and Transfers	15,457	14,000
 Unencumbered Cash, Beginning	<u>772,362</u>	<u>787,819</u>
Unencumbered Cash, Ending	<u><u>787,819</u></u>	<u><u>801,819</u></u>

Anderson County, Kansas
Special Rural Fire Equipment 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		
Transfers		
Operating Transfers In	\$ _____	_____ 7,000
Total Cash Receipts	_____	_____ 7,000
Expenditures and Transfers		
Public Safety		
Fire Protection		
Contractual Services	1,781	
Commodities	95	
Capital Outlay	54,080	16,132
Reimbursed Expense	(_____ 6,014)	(_____ 10,790)
Total Expenditures and Transfers	_____ 49,942	_____ 5,342
Receipts Over (Under)		
Expenditures and Transfers	(49,942)	1,658
Unencumbered Cash, Beginning	62,038	12,096
Unencumbered Cash, Ending	12,096	13,754

Anderson County, Kansas
Welda Sewer 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				
Special Assessments	\$ 21,707	20,895	22,000	(1,105)
Licenses, Fees, and Permits				
Service Fees	8,444	7,823	10,000	(2,177)
Total Cash Receipts	<u>30,151</u>	<u>28,718</u>	<u>32,000</u>	<u>(3,282)</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Personal Services	250	4,276		(4,276)
Contractual Services	2,503	3,131	10,000	6,869
Commodities	84	414	10,000	9,586
Capital Outlay			10,870	10,870
Operating Transfers Out	19,285	19,112	20,000	888
Total Expenditures and Transfers	<u>22,122</u>	<u>26,933</u>	<u>50,870</u>	<u>23,937</u>
Receipts Over (Under)				
Expenditures and Transfers	8,029	1,785		
Unencumbered Cash, Beginning	<u>48,757</u>	<u>56,786</u>		
Unencumbered Cash, Ending	<u>56,786</u>	<u>58,571</u>		

Anderson 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				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 25,267	50,104	50,000	104
Use of Money and Property				
Interest on Investments	36	37	100	(63)
Total Cash Receipts	<u>25,303</u>	<u>50,141</u>	<u>50,100</u>	<u>41</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	26,180	30,175	59,031	28,856
Commodities		105		(105)
Capital Outlay	3,721	650		(650)
Total Expenditures and Transfers	<u>29,901</u>	<u>30,930</u>	<u>59,031</u>	<u>28,101</u>
Receipts Over (Under)				
Expenditures and Transfers	(4,598)	19,211		
Unencumbered Cash, Beginning	<u>9,481</u>	<u>4,883</u>		
Unencumbered Cash, Ending	<u>4,883</u>	<u>24,094</u>		

Anderson 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				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 11,756	1,980		1,980
Use of Money and Property				
Interest on Investments	136	96	100	(4)
Total Cash Receipts	<u>11,892</u>	<u>2,076</u>	<u>100</u>	<u>1,976</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	12,770	4,330	30,799	26,469
Total Expenditures and Transfers	<u>12,770</u>	<u>4,330</u>	<u>30,799</u>	<u>26,469</u>
Receipts Over (Under)				
Expenditures and Transfers	(878)	(2,254)		
Unencumbered Cash, Beginning	<u>34,649</u>	<u>33,771</u>		
Unencumbered Cash, Ending	<u>33,771</u>	<u>31,517</u>		

Anderson County, Kansas
Bond and Interest 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	\$ 246,420	258,094	254,952	3,142
Motor Vehicle Tax	28,118	28,377	28,706	(329)
Recreational Vehicle Tax	532	537	521	16
Delinquent Tax	4,954	4,265	4,922	(657)
16/20 M Truck Tax	2,646	2,582	2,552	30
In Lieu of Tax	53	131	40	91
Total Cash Receipts	<u>282,723</u>	<u>293,986</u>	<u>291,693</u>	<u>2,293</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	140,000	150,000	150,000	
Interest	144,045	137,238	137,238	
Commission & Postage			50	50
Total Expenditures and Transfers	<u>284,045</u>	<u>287,238</u>	<u>287,288</u>	<u>50</u>
Receipts Over (Under) Expenditures and Transfers	(1,322)	6,748		
Unencumbered Cash, Beginning	<u>6,648</u>	<u>5,326</u>		
Unencumbered Cash, Ending	<u>5,326</u>	<u>12,074</u>		

Anderson County, Kansas
Welda Sewer Bond and Interest 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)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Transfers				
Operating Transfers In	\$ 19,285	19,112	20,000	(888)
Total Cash Receipts	19,285	19,112	20,000	(888)
Expenditures and Transfers				
Debt Service				
Temporary Notes				
Rural Development Loan				
Principal and Interest	19,285	19,112	19,113	1
Total Expenditures and Transfers	19,285	19,112	19,113	1
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	705	705		
Unencumbered Cash, Ending	705	705		

Anderson 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				
Licenses, Fees, and Permits				
Service Fees	\$ 175,956	201,020	180,000	21,020
Miscellaneous				
Other	102			
Total Cash Receipts	<u>176,058</u>	<u>201,020</u>	<u>180,000</u>	<u>21,020</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Contractual Services	89,402	74,242	111,000	36,758
Commodities	9,254	13,006	15,000	1,994
Capital Outlay	4,654	73,550	35,000	(38,550)
Reimbursed Expense	(3,307)			
Total Expenditures and Transfers	<u>100,003</u>	<u>160,798</u>	<u>161,000</u>	<u>202</u>
Receipts Over (Under)				
Expenditures and Transfers	76,055	40,222		
Unencumbered Cash, Beginning	<u>256,013</u>	<u>332,068</u>		
Unencumbered Cash, Ending	<u>332,068</u>	<u>372,290</u>		

Anderson 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		
Intergovernmental		
Other Intergovernmental	\$ <u>1,225</u>	<u>1,400</u>
Licenses, Fees, and Permits		
Officer Fees	<u>73,017</u>	<u>72,616</u>
Transfers		
Operating Transfers In	<u>7,800</u>	<u>7,800</u>
Miscellaneous		
Other	<u>3</u>	<u>15</u>
Total Cash Receipts	<u>82,045</u>	<u>81,831</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	71,069	83,647
Contractual Services	10,206	4,248
Commodities	2,491	1,616
Capital Outlay	983	593
Operating Transfers Out	10,307	5,767
Reimbursed Expense	(<u>8,471</u>)	(<u>8,469</u>)
Total Expenditures and Transfers	<u>86,585</u>	<u>87,402</u>
Receipts Over (Under)		
Expenditures and Transfers	(4,540)	(5,571)
Unencumbered Cash, Beginning	<u>10,307</u>	<u>5,767</u>
Unencumbered Cash, Ending	<u><u>5,767</u></u>	<u><u>196</u></u>

Anderson 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)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,112	1,254
Total Cash Receipts	<u>1,112</u>	<u>1,254</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	556	627
Total Expenditures and Transfers	<u>556</u>	<u>627</u>
 Receipts Over (Under)		
Expenditures and Transfers	556	627
 Unencumbered Cash, Beginning	<u>3,567</u>	<u>4,123</u>
Unencumbered Cash, Ending	<u><u>4,123</u></u>	<u><u>4,750</u></u>

Anderson 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	\$ 342	
Licenses, Fees, and Permits		
Officer Fees	772	1,528
Miscellaneous		
Sale of Confiscations		205
Total Cash Receipts	<u>1,114</u>	<u>1,733</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		627
Commodities		2,782
Capital Outlay		1,809
Total Expenditures and Transfers		<u>5,218</u>
Receipts Over (Under)		
Expenditures and Transfers	1,114	(3,485)
Unencumbered Cash, Beginning	<u>9,302</u>	<u>10,416</u>
Unencumbered Cash, Ending	<u><u>10,416</u></u>	<u><u>6,931</u></u>

Anderson County, Kansas
Special Sex Offender Fee 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		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,180	1,630
Total Cash Receipts	1,180	1,630
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers	1,180	1,630
Unencumbered Cash, Beginning	2,880	4,060
Unencumbered Cash, Ending	4,060	5,690

Anderson County, Kansas
Inmate Commissary 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		
Other	\$ 22,373	16,176
Total Cash Receipts	<u>22,373</u>	<u>16,176</u>
 Expenditures and Transfers		
Public Safety		
Sheriff - Jail		
Contractual Services	5,763	870
Commodities	13,835	18,223
Capital Outlay		<u>1,203</u>
Total Expenditures and Transfers	<u>19,598</u>	<u>20,296</u>
 Receipts Over (Under)		
Expenditures and Transfers	2,775	(4,120)
 Unencumbered Cash, Beginning	<u>8,602</u>	<u>11,377</u>
Unencumbered Cash, Ending	<u><u>11,377</u></u>	<u><u>7,257</u></u>

Anderson 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 9,177	9,036
Use of Money and Property		
Interest on Investments	123	102
Total Cash Receipts	9,300	9,138
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	2,193	2,237
Commodities	807	408
Capital Outlay	3,061	2,305
Total Expenditures and Transfers	6,061	4,950
Receipts Over (Under)		
Expenditures and Transfers	3,239	4,188
Unencumbered Cash, Beginning	29,492	32,731
Unencumbered Cash, Ending	32,731	36,919

Anderson 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 361	180
Total Cash Receipts	361	180
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers	361	180
Unencumbered Cash, Beginning	6,656	7,017
Unencumbered Cash, Ending	7,017	7,197

Anderson County, Kansas
County Attorney VOCA 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		
Federal Financial Assistance	\$ _____	_____ 19,176
Transfers		
Operating Transfers In	_____ 7,487	_____
Total Cash Receipts	<u>_____ 7,487</u>	<u>_____ 19,176</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Personal Services	3,143	12,840
Contractual Services	1,370	5,375
Commodities	140	39
Capital Outlay	1,174	
Operating Transfers Out	_____	_____ 2,582
Total Expenditures and Transfers	<u>_____ 5,827</u>	<u>_____ 20,836</u>
 Receipts Over (Under)		
Expenditures and Transfers	1,660	(1,660)
 Unencumbered Cash, Beginning	_____	_____ 1,660
Unencumbered Cash, Ending	<u>_____ 1,660</u>	<u>_____</u>

Anderson County, Kansas
D.A.R.E. 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		
Miscellaneous		
Donations	\$ 2,208	2,521
Other	<u>150</u>	<u>125</u>
Total Cash Receipts	<u>2,358</u>	<u>2,646</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	158	140
Commodities	<u>1,716</u>	<u>1,407</u>
Total Expenditures and Transfers	<u>1,874</u>	<u>1,547</u>
 Receipts Over (Under)		
Expenditures and Transfers	484	1,099
 Unencumbered Cash, Beginning	<u>526</u>	<u>1,010</u>
Unencumbered Cash, Ending	<u><u>1,010</u></u>	<u><u>2,109</u></u>

Anderson County, Kansas
CDBG - Fire Station Project 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	\$ 160,041	18,214
Total Cash Receipts	<u>160,041</u>	<u>18,214</u>
 Expenditures and Transfers		
Public Safety		
Fire Protection		
Contractual Services	46,392	5,000
Commodities	17,769	
Capital Outlay	61,352	
Reimbursed Expense	(459)	(2,749)
Total Expenditures and Transfers	<u>125,054</u>	<u>2,251</u>
 Receipts Over (Under)		
Expenditures and Transfers	34,987	15,963
 Unencumbered Cash, Beginning	(50,950)	(15,963)
Unencumbered Cash, Ending	<u>(15,963)</u>	<u> </u>

Anderson County, Kansas
LEPC 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	\$ 3,507	
Licenses, Fees, and Permits		
Officer Fees	<u>760</u>	<u>1,395</u>
Total Cash Receipts	<u>4,267</u>	<u>1,395</u>
Expenditures and Transfers		
Health		
Local Emergency Planning Committee		
Personal Services	7,017	3,392
Contractual Services	<u>2,495</u>	<u>874</u>
Total Expenditures and Transfers	<u>9,512</u>	<u>4,266</u>
Receipts Over (Under)		
Expenditures and Transfers	(5,245)	(2,871)
Unencumbered Cash, Beginning	<u>15,576</u>	<u>10,331</u>
Unencumbered Cash, Ending	<u><u>10,331</u></u>	<u><u>7,460</u></u>

Anderson County, Kansas
Diversion 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	\$ 15,559	14,608
Transfers		
Operating Transfers In		2,582
Total Cash Receipts	<u>15,559</u>	<u>17,190</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services		780
Capital Outlay	3,663	
Operating Transfers Out	<u>7,487</u>	
Total Expenditures and Transfers	<u>11,150</u>	<u>780</u>
 Receipts Over (Under)		
Expenditures and Transfers	4,409	16,410
 Unencumbered Cash, Beginning	<u>36,284</u>	<u>40,693</u>
Unencumbered Cash, Ending	<u><u>40,693</u></u>	<u><u>57,103</u></u>

Anderson County, Kansas
 Sheriff SAFE Program 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	\$ <u>1,725</u>	<u>150</u>
Total Cash Receipts	<u>1,725</u>	<u>150</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		1,402
Commodities		<u>473</u>
Total Expenditures and Transfers		<u>1,875</u>
 Receipts Over (Under)		
Expenditures and Transfers	1,725	(1,725)
 Unencumbered Cash, Beginning		<u>1,725</u>
Unencumbered Cash, Ending	<u>1,725</u>	<u> </u>

Anderson County, Kansas
C.O.P.S. 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		
Federal Financial Assistance	\$ <u>27,273</u>	<u>25,358</u>
Total Cash Receipts	<u>27,273</u>	<u>25,358</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Personal Services	29,821	7,410
Contractual Services	<u>9,573</u>	<u>2,926</u>
Total Expenditures and Transfers	<u>39,394</u>	<u>10,336</u>
 Receipts Over (Under)		
Expenditures and Transfers	(12,121)	15,022
 Unencumbered Cash, Beginning	(<u>2,901</u>)	(<u>15,022</u>)
Unencumbered Cash, Ending	<u>(15,022)</u>	<u> </u>

Anderson County, Kansas
 Sheriff Reward 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	965	965
Unencumbered Cash, Ending	965	965

Anderson County, Kansas
 Veteran's Memorial 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		
Transfers		
Operating Transfers In	\$	17,945
Total Cash Receipts		17,945
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		17,945
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		17,945

Anderson 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
Cities:				
Kincaid - General	\$	28,191	28,191	
Kincaid - Bond and Interest		2,806	2,806	
Westphalia - General		11,083	11,083	
Westphalia - Bond and Interest		5,265	5,265	
Garnett - Library		111,768	111,768	
Garnett - Airport		32,470	32,470	
Garnett - Parks		103,094	103,094	
Garnett - Recreation		83,519	83,519	
Garnett - Employee Benefits		181,784	181,784	
Garnett - Law Enforcement		269,072	269,072	
Garnett - Bond and Interest		90,413	90,413	
Garnett - Special Street		16,035	16,035	
Garnett - Weed Cutting		7,325	7,325	
Garnett - Special Sidewalk		1,255	1,255	
Colony - General		22,002	22,002	
Colony - Library		4,731	4,731	
Colony - Employee Benefits		6,101	6,101	
Colony - Bond and Interest		160	160	
Greeley - General		54,717	54,717	
Subtotal Cities		<u>1,031,791</u>	<u>1,031,791</u>	
Townships:				
Walker - General		1,340	1,340	
Washington - General		2,617	2,617	
Welda - General		16,215	16,215	
Westphalia - General		10,284	10,284	
Jackson - General	1		1	
Lincoln - General		2,768	2,768	
Lone Elm - General		7,537	7,537	
Monroe - General	1	1,392	1,393	
North Rich - General	1	2	2	1
Ozark - General		2,943	2,943	
Putnam - General		2,274	2,274	
Reeder - General		4,059	4,059	
Subtotal Townships	<u>3</u>	<u>51,431</u>	<u>51,433</u>	<u>1</u>
Schools:				
USD #365 - General	794	1,047,336	1,048,130	
USD #365 - Capital Outlay		262,557	262,557	
USD #365 - Bond and Interest		560,090	560,090	
USD #365 - Supplemental General		1,403,307	1,403,307	
USD #479 - General	391	219,623	220,014	
USD #479 - Supplemental General		168,248	168,248	
USD #287 - General		2,772	2,772	
USD #287 - Capital Outlay		617	617	
USD #287 - Recreation		293	293	
USD #287 - Supplemental General		4,109	4,109	
Subtotal Schools	<u>1,185</u>	<u>3,668,952</u>	<u>3,670,137</u>	

Anderson 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>
Cemeteries:				
Richmond	\$	533	533	
Colony-Ozark		10,081	10,081	
Glenloch		2,689	2,689	
Mont Ida		1,248	1,248	
Kincaid		7,587	7,587	
Springfield		1,962	1,962	
Greeley-Walker		6,530	6,530	
Subtotal Cemeteries		<u>30,630</u>	<u>30,630</u>	
Watershed Districts:				
Deer Creek Watershed		11,935	11,935	
Jt. Pottowatomie Watershed		125,834	125,834	
Subtotal Watershed Districts		<u>137,769</u>	<u>137,769</u>	
Regional Library:				
SEK Library General		71,991	71,991	
SEK Library Employee Benefits		5,356	5,356	
Subtotal Regional Library		<u>77,347</u>	<u>77,347</u>	
Total Subdivisions	<u>1,188</u>	<u>4,997,920</u>	<u>4,999,107</u>	<u>1</u>
State Funds:				
State Educational Building		70,867	70,867	
State Institutional Building		35,433	35,433	
State MVT	2,544	12,868	12,654	2,758
State General Fund		6	6	
Total State Funds	<u>2,544</u>	<u>119,174</u>	<u>118,960</u>	<u>2,758</u>
Other Agency Funds:				
Payroll Clearing	(409)	(3,703,077)	3,702,668	
Motor Vehicle Licenses		539,855	539,844	11
Driver License Fees		35,385	35,385	
Game Licenses	239	8,988	8,608	619
Cereal Malt Beverage Licenses		75	75	
Heritage Trust		1,703	1,703	
Clerk of Court Release	72	1,111	1,183	
Cash Bond Deposits		14,427	14,427	
Sales Tax		337,937	337,937	
State VIN Fees	8,013	11,236	15,820	3,429
Treasurer's Holding Account	35,330	79,865	77,978	37,217
Total Other Agency Funds	<u>43,245</u>	<u>4,733,659</u>	<u>4,735,628</u>	<u>41,276</u>

Anderson 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>
Distributable Funds:				
Current Tax	\$ 6,293,614	11,499,911	11,146,178	6,647,347
Delinquent Tax	94,100	181,339	207,886	67,553
Motor Vehicle Tax	30,770	1,122,156	1,112,147	40,779
Recreational Vehicle Tax	446	21,055	21,066	435
Local Alcoholic Liquor		10,816	10,816	
In Lieu of Tax	6,634	10,119	6,634	10,119
Neighborhood Revitalization		30,945	30,945	
Total Distributable Funds	<u>6,425,564</u>	<u>12,876,341</u>	<u>12,535,672</u>	<u>6,766,233</u>
Total Agency Funds	<u>6,472,541</u>	<u>22,727,094</u>	<u>22,389,367</u>	<u>6,810,268</u>

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

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	11,449,000
Add: Added and Escaped Taxes	42,424	
Deduct: Taxes Abated and Cancelled	<u>(30,439)</u>	<u>11,985</u>
Tax Roll as Adjusted		<u><u>11,460,985</u></u>
<u>County Treasurer's Accounting:</u>		
Tax Collections (Net of Refunds)		11,129,604
Uncollected:		
Personal Property	17,151	
Real Estate	308,597	
Specials	<u>5,738</u>	
Total Uncollected		331,486
Tax Roll (Over) Under Accounted For		<u>(105)</u>
Net Tax Roll		<u><u>11,460,985</u></u>

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

Schedule 5
 (Page 1 of 4)

Balance - January 1, 2012	\$		-
<u>Receipts:</u>			
Fish and Game Licenses		8,988	
CMB License and Stamp Fees		150	
Community Building Rent		2,410	
Filing Fees		1,552	
Fish and Game Fees		466	
Insurance Claim Reimbursements		2,414	
Pop Machine		1,302	
West Law Reimbursements		1,500	
Reimbursements		19,700	
Quonset Hut Rentals		1,135	
State Emergency Preparedness Grant		16,178	
Rural Fire Grant		5,000	
Miscellaneous		20,781	
Emergency Telephone Tax		11	
Total Receipts		81,587	81,587
<u>Disbursements:</u>			
To County Treasurer			81,587
Balance - December 31, 2012			-

County of Anderson, 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	\$	-
<u>Receipts:</u>		
Mortgage Registration Fees	42,130	
Recording Fees	18,072	
Heritage Trust Fees	1,685	
Technology Fees	9,036	
Other	53	
Total Receipts		70,976
<u>Disbursements:</u>		
To County Treasurer		70,976
Balance - December 31, 2012		-

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

Schedule 5
 (Page 3 of 4)

Balance - January 1, 2012	\$	15,116
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Receipts:

ASAP Assessments	1,907	
Bonds	41,962	
County Clerk Fees	2,139	
Drivers License Reinstatement Fees	2,687	
Fines, Penalties and Forfeitures	80,659	
Indigent Defense Fees	1,845	
Attorney Fee State	1,882	
Interest	27	
Judgments, Sale Proceeds, and Other	116,437	
Law Library Fees	6,670	
LETC Fees	9,427	
Marriage License Fees	2,773	
PATF Fees	1,260	
State Clerk Fees	59,629	
Total Receipts	329,304	329,304

Disbursements:

To State Treasurer	185,821	
To County Treasurer	25,875	
To Others	95,005	
Total Disbursements	306,701	306,701

Balance - December 31, 2012		37,719
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Composition of Cash

Demand Deposit, Patriots Bank, Garnett, Kansas	\$	37,719
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County of Anderson, Kansas
 Sheriff
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
 (Page 4 of 4)

Sheriff Collections

Balance - January 1, 2012	\$	-
<u>Receipts:</u>		
Sheriff Fees		7,280
Jail Keep, Work Release, Inmate Bonds		168,963
VIN Fees		10,195
Total Receipts		186,438
<u>Disbursements:</u>		
To County Treasurer		186,438
		-
Balance - December 31, 2012		-

Jail Inmate Account

Balance - January 1, 2012	\$	2,250
<u>Receipts:</u>		
Inmate Revenue		26,954
<u>Disbursements:</u>		
Inmate Expenses		18,395
		18,395
Balance - December 31, 2012		10,809
<u>Composition of Cash</u>		
Demand Deposit, Patriots Bank, Garnett, Kansas	\$	10,809