

DECATUR COUNTY, KANSAS

Oberlin, Kansas

Financial Statement with Independent Auditor's Report
For the Year Ended December 31, 2012

MAPES & MILLER LLP

Certified Public Accountants

Norton, Kansas

DECATUR COUNTY, KANSAS

Oberlin, Kansas

Financial Statement with Independent Auditor's Report
For the Year Ended December 31, 2012

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INDEPENDENT AUDITOR'S REPORT

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To the Board of County Commissioners
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711 3rd Street
P.O. Box 266
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We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Decatur, Oberlin, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

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Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 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.

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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.

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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.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Decatur 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 the 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 Decatur 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 Decatur 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 cash receipts and expenditures-actual and budget and regulatory basis summary of cash receipts and cash disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the 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 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.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
November 5, 2013

DECATUR COUNTY, KANSAS

STATEMENT

Summary Statement of Receipts, Expenditures, and Unencumbered Cash

Page 1

Regulatory Basis

For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General Funds							
General	\$ 410,435	0	1,340,640	1,224,964	526,111	23,384	549,495
Special Revenue Funds:							
Road and Bridge	205,739	0	1,302,259	1,302,543	205,455	576	206,031
Special Bridge	111,381	0	75,319	95,615	91,085	0	91,085
Good Samaritan	32,999	0	20,888	24,205	29,682	2,079	31,761
Fair Premium	0	0	4,089	4,000	89	0	89
Fair Maintenance	0	0	15,460	15,000	460	0	460
Conservation	6,795	0	17,775	19,000	5,570	0	5,570
Hospital Maintenance	0	0	202,869	200,000	2,869	0	2,869
County Health	29,307	0	111,145	103,458	36,994	392	37,386
County Health Capital Outlay	22,343	0	0	0	22,343	0	22,343
Mental Health	0	0	24,145	24,145	0	0	0
Mental Retardation	0	0	25,923	25,923	0	0	0
Noxious Weed	15,722	0	143,952	143,672	16,002	228	16,230
Noxious Weed Capital Outlay	22,959	0	5,000	0	27,959	0	27,959
Election	27,938	0	42,382	54,680	15,640	0	15,640
Employee Benefits	315,040	0	788,759	806,581	297,218	39,591	336,809
Senior Citizens	557	0	37,763	35,897	2,423	879	3,302
Special Alcohol and Drug Programs	7,144	0	2,467	758	8,853	0	8,853
Special Parks and Recreation	1,451	0	1,290	0	2,741	0	2,741
Museum	0	0	20,971	20,500	471	0	471
Economic Development	0	0	17,386	17,386	0	0	0
Emergency 911	32,620	0	2,669	3,286	32,003	0	32,003
Wireless 911	17,884	0	50,382	35,975	32,291	0	32,291
Rural Fire District No. 1	0	0	76,535	76,535	0	250	250
Special Road Machinery	504,375	0	50,000	154,007	400,368	0	400,368
County Equipment Reserve	206,571	0	17,707	2,501	221,777	0	221,777

(Continued)

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

DECATUR COUNTY, KANSAS

STATEMENT

Summary Statement of Receipts, Expenditures, and Unencumbered Cash

Page 2

Regulatory Basis

For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Fire Equipment	\$ 165,529	0	0	108,279	57,250	0	57,250
Special Vehicle	4,374	0	37,261	40,289	1,346	0	1,346
Register of Deeds Technology	7,536	0	5,568	0	13,104	0	13,104
Attorney's Training	788	0	306	155	939	0	939
Bad Check Trust Fund	2,449	0	520	215	2,754	0	2,754
Jail Equipment Reserve	4,870	0	3,844	3,361	5,353	0	5,353
Core Grant	401	0	0	0	401	0	401
Infant Seat Program	83	0	0	0	83	0	83
Ambulance Memorial	1,888	0	3,930	0	5,818	0	5,818
Rural Fire District Memorial	3,298	0	20,390	8,788	14,900	8,788	23,688
Summer Recreation Memorial	3,088	0	0	0	3,088	0	3,088
Good Samaritan Memorial	558,300	0	1,455	0	559,755	0	559,755
Special Law Enforcement Trust	2,203	0	1,689	3,053	839	0	839
Speedway Improvements	672	0	0	0	672	0	672
Horse Arena Maintenance	800	0	0	0	800	0	800
Special Prosecution	3,939	0	0	0	3,939	0	3,939
Corporate Plan Employee Trust	0	0	402,977	364,106	38,871	0	38,871
Debt Service Funds:							
Bond and Interest	60,751	0	123,300	122,870	61,181	0	61,181
Proprietary Type Funds:							
Enterprise Funds:							
County Ambulance	224,972	0	159,760	187,187	197,545	1,066	198,611
Ambulance Special Equipment	133,756	0	5,000	50,000	88,756	0	88,756
Fiduciary Type Funds:							
Private Purpose Trust Funds:							
Economic Development Micro Loan	55,185	0	658	62	55,781	0	55,781
History Books	1,829	0	70	0	1,899	0	1,899
Total Primary Government	3,207,971	0	5,164,503	5,278,996	3,093,478	77,233	3,170,711

(Continued)

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

DECATUR COUNTY, KANSAS

STATEMENT 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2012

Page 3

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Component Units:							
Decatur County Fair Board:							
General	\$ 7,128	0	30,430	28,886	8,672	0	8,672
Premiums	673	0	4,000	3,491	1,182	0	1,182
Entertainment	<u>19,621</u>	<u>0</u>	<u>24,115</u>	<u>5,257</u>	<u>38,479</u>	<u>0</u>	<u>38,479</u>
Total Component Units	<u>27,422</u>	<u>0</u>	<u>58,545</u>	<u>37,634</u>	<u>48,333</u>	<u>0</u>	<u>48,333</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,235,393</u>	<u>0</u>	<u>5,223,048</u>	<u>5,316,630</u>	<u>3,141,811</u>	<u>77,233</u>	<u>3,219,044</u>

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

DECATUR COUNTY, KANSAS
 Composition of Cash
 Regulatory Basis
For the Year Ended December 31, 2012

STATEMENT 1
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Primary Government:	
Cash on hand - Treasurer	\$ 625
Cash on hand - Sheriff	300
Cash on hand - Register of Deeds	50
Farmers Bank & Trust - Oberlin, Kansas	
NOW Account	3,758,503
Certificates of Deposit	1,745,072
First National Bank - Oberlin, Kansas	
NOW Accounts	30,536
The Bank - Oberlin, Kansas	
NOW Account	917,848
Checking Accounts	7,677
Money Market Accounts	630,786
Savings Account	<u>55,706</u>
Total Cash	7,147,103
Agency Funds per Schedule 3	<u>(3,976,392)</u>
Total Primary Government	<u>3,170,711</u>
Component Units:	
Decatur County Fair Board:	
The Bank - Oberlin, Kansas	
NOW Account	8,672
Checking Account	1,182
Farmers Bank & Trust - Oberlin, Kansas	
NOW Account	<u>38,479</u>
Total Component Units	<u>48,333</u>
Total Reporting Entity per Statement 1, Page 3	<u>\$ <u>3,219,044</u></u>

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

DECATUR COUNTY, KANSAS

Notes to the Financial Statement

December 31, 2012

1. Summary of Significant Accounting Policies

Financial Reporting Entity

Decatur County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Decatur County (the municipality). The following related municipal entities are not included in the financial statement:

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

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

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2012:

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

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

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Business fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Trust fund – funds used to report assets held in trust for benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

Agency fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regularly basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather mandatory, the statutes provide for the following sequence and timetable in 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 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.

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 regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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 funds:

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

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

2. Deposits and Investments

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

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

Concentration of Credit Risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$7,105,164 and the bank balance was \$7,442,432. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$538,752 was covered by federal depository insurance and \$6,903,680 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2012, the Fair Board's carrying amount of deposits was \$48,333 and the bank balance was \$48,410. The bank balance was held by two banks resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

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. At December 31, 2012, the County held no investments except for certificates of deposit which are considered as a component of deposits.

3. Defined Benefit Pension Plan

Plan Description. Decatur County participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish 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. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

4. Other Long-Term Obligations from Operations

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

Vacation Pay

Each full time employee of Decatur County, Kansas, is entitled to one vacation day for each month worked. Full-time county employees may receive credit for an additional four hours of vacation leave for every six consecutive pay periods in which no sick leave is used. No more than twelve vacation days may be carried over from one calendar year to the next. Upon termination an employee will be compensated for all unused vacation days. The cost of accumulated vacation pay as of December 31, 2012 was \$24,598.

Sick Leave

The County's policy regarding sick leave is to allow full time employees to accumulate one day per month. No more than thirty sick leave days may be carried over from one calendar year to the next. Unused sick leave is not paid upon termination of the employee and therefore, the cost of accumulated sick leave has not been accrued by the County as of December 31, 2012.

Comp and Flex Time

All overtime worked, except that performed by elected officials and their deputies, department heads and the sheriff's department is compensated by paid time off (comp-time) on a basis of one and one half hours for each hour of overtime. Road and Bridge employees, except clerical, may be paid for five hours of overtime each week at the discretion of the County Commissioners. Comp-time may not accumulate to more than eighty hours. Any accumulation beyond the eighty hours maximum is paid at one and one half times the employee's regular rate of pay. Flex-time is generated when an employee requests to work outside of regular working hours so that time may be taken off for a particular purpose in the future. No more than twenty hours of flex-time may be accumulated and must be taken within sixty days after the date that it was earned. The cost of accumulated comp and flex-time pay as of December 31, 2012 was \$8,648.

5. Special Items

Revolving Loan Fund. Decatur County was awarded a \$100,000 Community Development Block Grant from the Kansas Department of Commerce and Housing in 2001 for the purpose of establishing a Micro-loan Revolving Loan Fund to provide loans to businesses in Decatur County for which the loan proceeds would result in the creation and/or retention of jobs. The balance of the outstanding loans from this fund as of December 31, 2012 was \$21,481.

6. Interfund Transactions

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	\$ 13,700
Special Vehicle	General	K.S.A. 8-145	4,374
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141g	50,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	5,000

7. **Risk Management**

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

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

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

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

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

8. **Claims and Judgments**

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual government funds or the overall financial position of the County.

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

9. **Compliance with Finance related Legal and Contractual Provisions**

Budget Compliance

K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. It appears that the expenditures for the Election, Economic Development, and Rural Fire District No. 1 funds have exceeded their published budget amounts. This appears to be a violation of K.S.A. 79-2935.

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

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

The estimate of closure and post-closure care liability at year-end would be \$480,554. This liability is based on the use of 61.54 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$300,327 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2012. The County expects the landfill to continue to operate for approximately 25 years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post closure care cost.

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

11. **Long-term Debt**

Multifamily Housing Facility Revenue Bonds, Series 1999 (Wheat Ridge Terrace Project)

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

14. Long-term Debt - (Continued)

Changes in long-term liabilities for Decatur County, Kansas for the year ended December 31, 2012, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Series 2002A - Hospital Equipment	0.00%	07/17/02	\$ 200,000	07/17/12	\$ 20,000	0	20,000		0	0
Series 2003 - Hospital Equipment	4.50%	04/01/03	100,000	04/01/13	23,644	0	11,616		12,028	1,064
Series 2009 - Senior Center	4.80%	03/10/09	300,000	11/01/18	243,819	0	30,128		213,691	11,703
Total General Obligation Bonds					287,463	0	61,744		225,719	12,767
Revenue Bond:										
Series 2008 - Hospital Revenue Bond	4.13%	02/22/08	650,000	02/22/28	582,737	0	24,321		558,416	24,038
Total Contractual Indebtedness					870,200	0	86,065		784,135	36,805

14. Long-term Debt - (Continued)

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018-2022</u>	<u>2023-2027</u>	<u>2028-2032</u>	<u>Total</u>
PRINCIPAL									
General Obligation Bonds:									
Series 2003 - Hospital Equipment	\$ 12,028	0	0	0	0	0	0	0	12,028
Series 2009 - Senior Center	<u>31,575</u>	<u>33,090</u>	<u>34,679</u>	<u>36,343</u>	<u>38,088</u>	<u>39,916</u>	<u>0</u>	<u>0</u>	<u>213,691</u>
Total General Obligation Bonds	<u>43,603</u>	<u>33,090</u>	<u>34,679</u>	<u>36,343</u>	<u>38,088</u>	<u>39,916</u>	<u>0</u>	<u>0</u>	<u>225,719</u>
Revenue Bond:									
Series 2008 - Hospital Revenue Bor	<u>25,261</u>	<u>26,366</u>	<u>27,454</u>	<u>28,586</u>	<u>29,715</u>	<u>168,241</u>	<u>205,940</u>	<u>46,853</u>	<u>558,416</u>
TOTAL PRINCIPAL	<u>68,864</u>	<u>59,456</u>	<u>62,133</u>	<u>64,929</u>	<u>67,803</u>	<u>208,157</u>	<u>205,940</u>	<u>46,853</u>	<u>784,135</u>
INTEREST									
General Obligation Bonds:									
Series 2003 - Hospital Equipment	\$ 541	0	0	0	0	0	0	0	541
Series 2009 - Senior Center	<u>10,257</u>	<u>8,742</u>	<u>7,153</u>	<u>5,489</u>	<u>3,744</u>	<u>1,916</u>	<u>0</u>	<u>0</u>	<u>37,301</u>
Total General Obligation Bonds	<u>10,798</u>	<u>8,742</u>	<u>7,153</u>	<u>5,489</u>	<u>3,744</u>	<u>1,916</u>	<u>0</u>	<u>0</u>	<u>37,842</u>
Revenue Bond:									
Series 2008 - Hospital Revenue Bor	<u>23,098</u>	<u>21,993</u>	<u>20,905</u>	<u>19,773</u>	<u>18,664</u>	<u>73,554</u>	<u>35,855</u>	<u>1,933</u>	<u>215,775</u>
TOTAL INTEREST	<u>33,896</u>	<u>30,735</u>	<u>28,058</u>	<u>25,262</u>	<u>22,408</u>	<u>75,470</u>	<u>35,855</u>	<u>1,933</u>	<u>253,617</u>
TOTAL PRINCIPAL AND INTEREST	<u>\$ 102,760</u>	<u>90,191</u>	<u>90,191</u>	<u>90,191</u>	<u>90,211</u>	<u>283,627</u>	<u>241,795</u>	<u>48,786</u>	<u>1,037,752</u>

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

DECATUR COUNTY, KANSAS
Summary Statement of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

SCHEDULE 1

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 1,359,555	3,224	1,362,779	1,224,964	(137,815)
Special Revenue Funds:					
Road and Bridge	1,050,000	253,848	1,303,848	1,302,543	(1,305)
Special Bridge	138,350	0	138,350	95,615	*
Good Samaritan	40,000	0	40,000	24,205	(15,795)
Fair Premium	4,000	0	4,000	4,000	0
Fair Maintenance	15,000	0	15,000	15,000	0
Conservation	19,000	0	19,000	19,000	0
Hospital Maintenance	200,000	0	200,000	200,000	0
County Health	117,500	0	117,500	103,458	(14,042)
Mental Health	23,500	0	23,500	24,145	*
Mental Retardation	25,500	0	25,500	25,923	*
Noxious Weed	145,000	0	145,000	143,672	(1,328)
Election	50,000	0	50,000	54,680	4,680
Employee Benefits	808,500	59,070	867,570	806,581	(60,989)
Senior Citizens	37,000	0	37,000	35,897	(1,103)
Special Alcohol and Drug Programs	3,734	0	3,734	758	(2,976)
Special Parks & Recreation	1,327	0	1,327	0	(1,327)
Museum	20,500	0	20,500	20,500	0
Economic Development	17,000	0	17,000	17,386	386
Emergency 911	41,798	0	41,798	3,286	(38,512)
Wireless 911	42,232	6,650	48,882	35,975	(12,907)
Rural Fire District No. 1	73,500	0	73,500	76,535	3,035
Debt Service Funds:					
Bond and Interest	184,156	0	184,156	122,870	(61,286)
Enterprise Funds:					
County Ambulance	187,300	0	187,300	182,187	(5,113)

* Exempt from the Budget Law

DECATUR COUNTY, KANSAS
GENERAL FUND

SCHEDULE 2
Page 1

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

Cash Receipts:	Actual	Budget	Variance Over (Under)
Taxes			
Ad Valorem Property	\$ 762,411	776,631	(14,220)
Delinquent	19,475	5,000	14,475
Motor Vehicle	94,206	89,739	4,467
Recreational Vehicle	1,853	2,084	(231)
Tax Foreclosure	320	500	(180)
16/20M Tax	10,670	18,030	(7,360)
Excise	14	0	14
County-Wide Sales Tax	190,680	138,000	52,680
Intergovernmental			
Local Alcoholic Liquor	1,290	1,000	290
Mineral Production	19,755	0	19,755
District Coroner	400	200	200
Licenses, Fees and Permits			
Mortgage Registrations	37,792	22,000	15,792
County Official Fees	13,084	12,000	1,084
Court Fees and Restitution	4,237	2,000	2,237
Antique Fees	1,380	1,000	380
Copy/Fax Fees	2,230	2,000	230
Summer Recreation Fees	3,761	2,500	1,261
VIN Fees	5,666	2,800	2,866
Other Licenses, Fees and Permits	30	100	(70)
Charges for Services			
Landfill	31,026	25,000	6,026
Jail Care	18,530	35,000	(16,470)
Dispatch	57,825	55,000	2,825
Public Transportation Grant	17,040	10,000	7,040
Interest on Idle Funds	7,540	20,000	(12,460)
Interest on Tax Collections	18,150	0	18,150
Donations - Public Transportation	3,151	3,000	151
Donations - Summer Recreation	1,500	50	1,450
Miscellaneous	7,026	5,100	1,926
Reimbursed Expense	5,224	2,000	3,224
Transfer from Special Vehicle	4,374	0	4,374
Total Cash Receipts	\$ 1,340,640	1,230,734	109,906

DECATUR COUNTY, KANSAS
GENERAL FUND

SCHEDULE 2
Page 2

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

(Continued)	Actual	Budget	Variance Over (Under)
Expenditures:			
County Commissioners	\$ 70,069	65,000	5,069
County Clerk	88,440	94,000	(5,560)
County Treasurer	75,693	82,000	(6,307)
County Attorney	64,038	63,000	1,038
Register of Deeds	69,681	73,555	(3,874)
Sheriff	165,914	142,000	23,914
Unified Court	16,382	21,000	(4,618)
Court Attorney Fees	12,755	11,000	1,755
Courthouse General	261,501	376,000	(114,499)
Appraiser	90,116	82,000	8,116
Coroner	380	2,500	(2,120)
Emergency Preparedness	10,654	9,500	1,154
Dispatch	127,121	135,500	(8,379)
Public Transportation	32,615	34,000	(1,385)
Landfill	78,284	80,000	(1,716)
County Jail	25,472	25,000	472
Recycling	15,592	25,000	(9,408)
Juvenile Detention	0	1,000	(1,000)
Summer Recreation	6,557	6,500	57
Transfer to Equipment Reserve	13,700	31,000	(17,300)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	3,224	(3,224)
 Total Expenditures	 1,224,964	 1,362,779	 (137,815)
 Cash Receipts Over (Under) Expenditures	 115,676		
Unencumbered Cash, Beginning	410,435		
 Unencumbered Cash, Ending	 \$ 526,111		

DECATUR COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 455,288	463,774	(8,486)
Delinquent	10,776	2,000	8,776
Motor Vehicle	38,184	36,004	2,180
Recreational Vehicle	744	836	(92)
16/20M Tax	9,935	7,233	2,702
Excise	6	0	6
Intergovernmental			
State of Kansas	229,625	200,000	29,625
Grants	73,089	0	73,089
Miscellaneous	8,853	5,000	3,853
Reimbursed Expense	475,759	295,000	180,759
Total Cash Receipts	1,302,259	1,009,847	292,412
Expenditures:			
Personal Services	384,076	420,000	(35,924)
Contractual Services	77,724	90,000	(12,276)
Commodities	443,592	320,000	123,592
Capital Outlay	347,151	20,000	327,151
Transfer to Special Road Machinery	50,000	200,000	(150,000)
Adjustment for Qualifying Budget Credit:			
Excess Grants & Reimbursed Expense	0	253,848	(253,848)
Total Expenditures	1,302,543	1,303,848	(1,305)
Cash Receipts Over (Under) Expenditures	(284)		
Unencumbered Cash, Beginning	205,739		
Unencumbered Cash, Ending	\$ 205,455		

DECATUR COUNTY, KANSAS
SPECIAL BRIDGE FUND

SCHEDULE 2

Page 4

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 65,185	66,374	(1,189)
Delinquent	1,664	1,500	164
Motor Vehicle	6,485	6,129	356
Recreational Vehicle	127	142	(15)
16/20M Tax	1,385	1,231	154
Excise	1	0	1
Miscellaneous	472	0	472
Total Cash Receipts	75,319	75,376	(57)
Expenditures:			
Contractual Services	89,475	20,000	69,475
Commodities	6,140	10,000	(3,860)
Capital Outlay	0	108,350	(108,350)
Total Expenditures	95,615	138,350	(42,735)
Cash Receipts Over (Under) Expenditures	(20,296)		
Unencumbered Cash, Beginning	111,381		
Unencumbered Cash, Ending	\$ 91,085		

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

DECATUR COUNTY, KANSAS
GOOD SAMARITAN FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 18,708	19,068	(360)
Delinquent	375	150	225
Motor Vehicle	1,579	1,503	76
Recreational Vehicle	31	35	(4)
16/20M Tax	195	302	(107)
Total Cash Receipts	20,888	21,058	(170)
Expenditures:			
Maintenance	6,630	20,000	(13,370)
Capital Outlay	17,575	20,000	(2,425)
Total Expenditures	24,205	40,000	(15,795)
Cash Receipts Over (Under) Expenditures	(3,317)		
Unencumbered Cash, Beginning	32,999		
Unencumbered Cash, Ending	\$ 29,682		

DECATUR COUNTY, KANSAS
FAIR PREMIUM FUND

SCHEDULE 2
Page 6

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem	\$ 3,586	3,645	(59)
Delinquent	85	25	60
Motor Vehicle	346	327	19
Recreational Vehicle	7	8	(1)
16/20M Tax	65	66	(1)
Total Cash Receipts	4,089	4,071	18
Expenditures:			
Appropriations	4,000	4,000	0
Cash Receipts Over (Under) Expenditures	89		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 89		

DECATUR COUNTY, KANSAS
FAIR MAINTENANCE FUND

SCHEDULE 2
Page 7

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 13,461	13,721	(260)
Delinquent	367	150	217
Motor Vehicle	1,215	1,142	73
Recreational Vehicle	24	27	(3)
16/20M Tax	393	229	164
Total Cash Receipts	15,460	15,269	191
Expenditures:			
Appropriations	15,000	15,000	0
Cash Receipts Over (Under) Expenditures	460		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 460		

DECATUR COUNTY, KANSAS
CONSERVATION FUND

SCHEDULE 2
Page 8

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 15,058	15,347	(289)
Delinquent	446	150	296
Motor Vehicle	1,812	1,712	100
Recreational Vehicle	35	40	(5)
16/20M Tax	424	344	80
Total Cash Receipts	17,775	17,593	182
Expenditures:			
Appropriations	19,000	19,000	0
Cash Receipts Over (Under) Expenditures	(1,225)		
Unencumbered Cash, Beginning	6,795		
Unencumbered Cash, Ending	\$ 5,570		

DECATUR COUNTY, KANSAS
HOSPITAL MAINTENANCE

SCHEDULE 2

Page 9

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 177,697	181,026	(3,329)
Delinquent	4,368	3,000	1,368
Motor Vehicle	16,861	15,950	911
Recreational Vehicle	329	370	(41)
16/20M Tax	3,612	3,204	408
Excise	<u>2</u>	<u>0</u>	<u>2</u>
Total Cash Receipts	<u>202,869</u>	<u>203,550</u>	<u>(681)</u>
 Expenditures:			
Appropriation	<u>200,000</u>	<u>200,000</u>	<u>0</u>
 Cash Receipts Over (Under) Expenditures	2,869		
Unencumbered Cash, Beginning	<u>0</u>		
 Unencumbered Cash, Ending	\$ <u>2,869</u>		

DECATUR COUNTY, KANSAS
COUNTY HEALTH FUND

SCHEDULE 2
Page 10

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 36,536	37,215	(679)
Delinquent	894	125	769
Motor Vehicle	3,438	3,248	190
Recreational Vehicle	67	75	(8)
16/20M Tax	797	653	144
Excise	1	0	1
Grants	26,891	15,738	11,153
Health Care Charges	22,843	45,000	(22,157)
Donations	19,678	0	19,678
Total Cash Receipts	111,145	102,054	9,091
Expenditures:			
Personal Services	58,187	61,500	(3,313)
Contractual Services	16,281	17,000	(719)
Commodities	28,990	34,000	(5,010)
Capital Outlay	0	5,000	(5,000)
Total Expenditures	103,458	117,500	(14,042)
Cash Receipts Over (Under) Expenditures	7,687		
Unencumbered Cash, Beginning	29,307		
Unencumbered Cash, Ending	\$ 36,994		

DECATUR COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY FUND

SCHEDULE 2

Page 11

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:	\$ <u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Capital Outlay	<u>0</u>	<u>29,343</u>	<u>(29,343)</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>22,343</u>		
Unencumbered Cash, Ending	\$ <u>22,343</u>		

DECATUR COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 21,087	21,476	(389)
Delinquent	534	125	409
Motor Vehicle	2,007	1,895	112
Recreational Vehicle	39	44	(5)
16/20M Tax	477	381	96
Excise	1	0	1
Total Cash Receipts	24,145	23,921	224
Expenditures:			
Appropriations	24,145	23,500	645
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

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

DECATUR COUNTY, KANSAS
MENTAL RETARDATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 22,652	23,070	(418)
Delinquent	571	400	171
Motor Vehicle	2,147	2,028	119
Recreational Vehicle	42	47	(5)
16/20M Tax	511	407	104
Total Cash Receipts	25,923	25,952	(29)
Expenditures:			
Appropriations	25,923	25,500	423
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

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

DECATUR COUNTY, KANSAS
NOXIOUS WEED FUND

SCHEDULE 2
Page 14

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 65,316	66,546	(1,230)
Delinquent	1,801	850	951
Motor Vehicle	7,296	6,914	382
Recreational Vehicle	143	160	(17)
16/20M Tax	1,378	1,389	(11)
Excise	1	0	1
Sales	68,017	65,250	2,767
Reimbursed Expense	0	600	(600)
Total Cash Receipts	143,952	141,709	2,243
Expenditures:			
Personal Services	63,435	70,000	(6,565)
Contractual Services	7,799	10,000	(2,201)
Commodities	67,438	60,000	7,438
Transfer to Noxious Weed Capital Outlay	5,000	5,000	0
Total Expenditures	143,672	145,000	(1,328)
Cash Receipts Over (Under) Expenditures	280		
Unencumbered Cash, Beginning	15,722		
Unencumbered Cash, Ending	\$ 16,002		

DECATUR COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE 2

Page 15

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Transfer from Noxious Weed	\$ <u>5,000</u>	<u>0</u>	<u>5,000</u>
Expenditures:			
Capital Outlay	<u>0</u>	<u>15,000</u>	<u>(15,000)</u>
Cash Receipts Over (Under) Expenditures	5,000		
Unencumbered Cash, Beginning	<u>22,959</u>		
Unencumbered Cash, Ending	\$ <u>27,959</u>		

**DECATUR COUNTY, KANSAS
ELECTION FUND**

SCHEDULE 2
Page 16

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 37,254	37,965	(711)
Delinquent	577	125	452
Motor Vehicle	906	836	70
Recreational Vehicle	17	19	(2)
16/20M Tax	493	168	325
Filing Fees	668	200	468
Miscellaneous	2,467	0	2,467
Reimbursed Expense	0	500	(500)
Total Cash Receipts	42,382	39,813	2,569
Expenditures:			
Personal Services	18,966	25,000	(6,034)
Contractual Services	24,158	15,000	9,158
Commodities	11,556	10,000	1,556
Total Expenditures	54,680	50,000	4,680
Cash Receipts Over (Under) Expenditures	(12,298)		
Unencumbered Cash, Beginning	27,938		
Unencumbered Cash, Ending	\$ 15,640		

DECATUR COUNTY, KANSAS
EMPLOYEE BENEFITS FUND

SCHEDULE 2

Page 17

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 645,369	657,413	(12,044)
Delinquent	14,765	2,500	12,265
Motor Vehicle	49,413	46,460	2,953
Recreational Vehicle	959	1,078	(119)
16/20M Tax	14,840	9,334	5,506
Excise	7	0	7
Miscellaneous	4,336	0	4,336
Reimbursement from Employee Withholding	59,070	0	59,070
Total Cash Receipts	788,759	716,785	71,974
Expenditures:			
Health Insurance	606,063	575,000	31,063
Social Security	92,092	98,000	(5,908)
KPERs	83,816	105,000	(21,184)
Cafeteria Plan Contribution	10,855	0	10,855
Life Insurance	1,937	4,000	(2,063)
Unemployment	915	1,500	(585)
Workman's Compensation	7,410	20,000	(12,590)
Miscellaneous Benefits	3,493	5,000	(1,507)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	59,070	(59,070)
Total Expenditures	806,581	867,570	(60,989)
Cash Receipts Over (Under) Expenditures	(17,822)		
Unencumbered Cash, Beginning	315,040		
Unencumbered Cash, Ending	\$ 297,218		

DECATUR COUNTY, KANSAS
SENIOR CITIZENS FUND

SCHEDULE 2
Page 18

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 34,060	34,688	(628)
Delinquent	672	50	622
Motor Vehicle	2,532	2,403	129
Recreational Vehicle	50	56	(6)
16/20M Tax	449	483	(34)
Total Cash Receipts	37,763	37,680	83
Expenditures:			
Oberlin Senior Center	18,773	12,000	6,773
Norcatatur Senior Center	2,979	4,000	(1,021)
Jennings Senior Center	5,201	6,000	(799)
Dresden Senior Center	0	2,500	(2,500)
Countywide Expense	4,300	7,500	(3,200)
Bus Expense	1,534	0	1,534
Oberlin Meal Site Expense	3,110	5,000	(1,890)
Total Expenditures	35,897	37,000	(1,103)
Cash Receipts Over (Under) Expenditures	1,866		
Unencumbered Cash, Beginning	557		
Unencumbered Cash, Ending	\$ 2,423		

DECATUR COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG PROGRAMS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Local Alcoholic Liquor Tax	\$ 2,467	<u>2,500</u>	<u>(33)</u>
Expenditures:			
Contractual Services	658	2,000	(1,342)
Commodities	<u>100</u>	<u>1,734</u>	<u>(1,634)</u>
Total Expenditures	<u>758</u>	<u><u>3,734</u></u>	<u><u>(2,976)</u></u>
Cash Receipts Over (Under) Expenditures	1,709		
Unencumbered Cash, Beginning	<u>7,144</u>		
Unencumbered Cash, Ending	\$ <u><u>8,853</u></u>		

DECATUR COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

SCHEDULE 2
Page 20

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Local Alcoholic Liquor Tax	\$ <u>1,290</u>	<u>1,300</u>	<u>(10)</u>
Expenditures:			
Contractual Services	0	327	(327)
Commodities	<u>0</u>	<u>1,000</u>	<u>(1,000)</u>
Total Expenditures	<u>0</u>	<u>1,327</u>	<u>(1,327)</u>
Cash Receipts Over (Under) Expenditures	1,290		
Unencumbered Cash, Beginning	<u>1,451</u>		
Unencumbered Cash, Ending	\$ <u><u>2,741</u></u>		

DECATUR COUNTY, KANSAS
MUSEUM FUND

SCHEDULE 2
Page 21

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 18,382	18,738	(356)
Delinquent	441	100	341
Motor Vehicle	1,753	1,658	95
Recreational Vehicle	34	38	(4)
16/20M Tax	<u>361</u>	<u>333</u>	<u>28</u>
Total Cash Receipts	<u>20,971</u>	<u>20,867</u>	<u>104</u>
Expenditures:			
Appropriations	<u>20,500</u>	<u>20,500</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	471		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>471</u>		

DECATUR COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

SCHEDULE 2

Page 22

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 15,221	15,513	(292)
Delinquent	376	125	251
Motor Vehicle	1,440	1,361	79
Recreational Vehicle	28	32	(4)
16/20M Tax	320	273	47
Excise	1	0	1
Total Cash Receipts	17,386	17,304	82
Expenditures:			
Appropriations	12,565	13,900	(1,335)
Economic Development	1,901	0	1,901
NWKS Planning & Development Commission Dues	2,920	3,100	(180)
Total Expenditures	17,386	17,000	386
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

DECATUR COUNTY, KANSAS
EMERGENCY 911 FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
911 Tax	\$ 2,669	<u>35,875</u>	<u>(33,206)</u>
 Expenditures:			
Equipment and Expenses	<u>3,286</u>	<u>41,798</u>	<u>(38,512)</u>
Cash Receipts Over (Under) Expenditures	(617)		
Unencumbered Cash, Beginning	<u>32,620</u>		
 Unencumbered Cash, Ending	 \$ <u>32,003</u>		

DECATUR COUNTY, KANSAS
WIRELESS 911 FUND

SCHEDULE 2
Page 24

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
911 Tax	\$ 40,189	5,000	35,189
Grant Proceeds	10,150	3,500	6,650
Interest on Idle Funds	<u>43</u>	<u>0</u>	<u>43</u>
Total Cash Receipts	<u>50,382</u>	<u>8,500</u>	<u>41,882</u>
Expenditures:			
Contractual Services	7,982	9,000	(1,018)
Commodities	0	3,000	(3,000)
Capital Outlay	27,993	30,232	(2,239)
Adjustment for Qualifying Budget Credit:			
Excess Grant Proceeds	<u>0</u>	<u>6,650</u>	<u>(6,650)</u>
Total Expenditures	<u>35,975</u>	<u>48,882</u>	<u>(12,907)</u>
Cash Receipts Over (Under) Expenditures	14,407		
Unencumbered Cash, Beginning	<u>17,884</u>		
Unencumbered Cash, Ending	\$ <u>32,291</u>		

DECATUR COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND

SCHEDULE 2
Page 25

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 60,643	66,585	(5,942)
Delinquent	891	966	(75)
Motor Vehicle	3,011	3,134	(123)
Recreational Vehicle	63	82	(19)
16/20M Tax	685	733	(48)
Intergovernmental			
Norton County	5,552	2,000	3,552
Miscellaneous	1,483	0	1,483
Transfer from Fire Equipment	4,207	0	4,207
Total Cash Receipts	76,535	73,500	3,035
Expenditures:			
Personal Services	29,762	22,000	7,762
Contractual Services	16,719	23,000	(6,281)
Commodities	29,164	23,500	5,664
Capital Outlay	890	0	890
Transfer to Fire Equipment	0	5,000	(5,000)
Total Expenditures	76,535	73,500	3,035
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

DECATUR COUNTY, KANSAS
BOND AND INTEREST FUND

SCHEDULE 2
Page 26

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 38,363	39,065	(702)
Delinquent	617	0	617
Motor Vehicle	2,987	2,851	136
Recreational Vehicle	59	66	(7)
16/20M Tax	235	573	(338)
Health Systems Board	81,039	81,039	0
Total Cash Receipts	123,300	123,594	(294)
Expenditures:			
Principal	86,065	147,351	(61,286)
Interest	36,805	36,805	0
Total Expenditures	122,870	184,156	(61,286)
Cash Receipts Over (Under) Expenditures	430		
Unencumbered Cash, Beginning	60,751		
Unencumbered Cash, Ending	\$ 61,181		

DECATUR COUNTY, KANSAS
COUNTY AMBULANCE FUND

SCHEDULE 2
Page 27

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 53,419	54,413	(994)
Delinquent	1,433	1,292	141
Motor Vehicle	5,431	5,131	300
Recreational Vehicle	106	119	(13)
16/20M Tax	1,257	1,205	52
Excise	1	0	1
Charges for Services	83,113	15,000	68,113
Sale of Assets	15,000	0	15,000
Total Cash Receipts	159,760	77,160	82,600
Expenditures:			
Personal Services	63,031	95,000	(31,969)
Contractual Services	20,164	30,300	(10,136)
Commodities	19,316	40,000	(20,684)
Capital Outlay	79,676	2,000	77,676
Transfer to Ambulance Special Equipment	5,000	20,000	(15,000)
Total Expenditures	187,187	187,300	(113)
Cash Receipts Over (Under) Expenditures	(27,427)		
Unencumbered Cash, Beginning	224,972		
Unencumbered Cash, Ending	\$ 197,545		

DECATUR COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

SCHEDULE 2
 Page 28

	Special Road Machinery	County Equipment Reserve	Special Fire Equipment	Ambulance Special Equipment
Cash Receipts:				
Sale of Equipment	\$ 0	4,007	0	0
Transfer from General	0	13,700	0	0
Transfer from Ambulance	0	0	0	5,000
Transfer from Road and Bridge	50,000	0	0	0
Total Cash Receipts	50,000	17,707	0	5,000
Expenditures:				
Capital Outlay	154,007	2,501	104,072	50,000
Transfer to Rural Fire Department	0	0	4,207	0
Total Expenditures	154,007	2,501	108,279	50,000
Cash Receipts Over (Under) Expenditures	(104,007)	15,206	(108,279)	(45,000)
Unencumbered Cash, Beginning	504,375	206,571	165,529	133,756
Unencumbered Cash, Ending	\$ 400,368	221,777	57,250	88,756

DECATUR COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

SCHEDULE 2
 Page 29

	Special Vehicle	Register of Deeds Technology	Attorney's Training	Bad Check Trust Fund
Cash Receipts:				
Fees	\$ <u>37,261</u>	<u>5,568</u>	<u>306</u>	<u>520</u>
Expenditures:				
Personal Services	25,557	0	0	0
Contractual Services	2,583	0	155	215
Commodities	7,775	0	0	0
Transfer to General	<u>4,374</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>40,289</u>	<u>0</u>	<u>155</u>	<u>215</u>
Cash Receipts Over (Under) Expenditures	(3,028)	5,568	151	305
Unencumbered Cash, Beginning	<u>4,374</u>	<u>7,536</u>	<u>788</u>	<u>2,449</u>
Unencumbered Cash, Ending	<u>\$ 1,346</u>	<u>13,104</u>	<u>939</u>	<u>2,754</u>

DECATUR COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

SCHEDULE 2
 Page 30

	Corporate Plan Employee Trust	Jail Equipment Reserve	Core Grant	Infant Seat Program
Cash Receipts:				
Jail Phone and Card Commissions	\$ 0	3,844	0	0
Reimbursement from Employee Benefit	402,977	0	0	0
Total Cash Receipts	402,977	3,844	0	0
Expenditures:				
Employee Claims	364,106	0	0	0
Capital Outlay	0	3,361	0	0
Total Expenditures	364,106	3,361	0	0
Cash Receipts Over (Under) Expenditures	38,871	483	0	0
Unencumbered Cash, Beginning	0	4,870	401	83
Unencumbered Cash, Ending	\$ 38,871	5,353	401	83

DECATUR COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

SCHEDULE 2
 Page 31

	Ambulance Memorial	Rural Fire District Memorial	Summer Recreation Memorial	Good Samaritan Memorial
Cash Receipts:				
Donations	\$ 3,930	20,390	0	0
Interest on Idle Funds	0	0	0	1,455
Total Cash Receipts	3,930	20,390	0	1,455
Expenditures:				
Capital Outlay	0	8,788	0	0
Cash Receipts Over (Under) Expenditures	3,930	11,602	0	1,455
Unencumbered Cash, Beginning	1,888	3,298	3,088	558,300
Unencumbered Cash, Ending	\$ 5,818	14,900	3,088	559,755

DECATUR COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

SCHEDULE 2
 Page 32

	Special Prosecution	Special Law Enforcement Trust	Speedway Improve- ments
Cash Receipts:			
Concealed Weapon Permit Fees	\$ 0	591	0
Offender Registration Fees	0	1,098	0
Total Cash Receipts	0	1,689	0
Expenditures:			
Contractual	0	28	0
Commodities	0	3,025	0
Total Expenditures	0	3,053	0
Cash Receipts Over (Under) Expenditures	0	(1,364)	0
Unencumbered Cash, Beginning	3,939	2,203	672
Unencumbered Cash, Ending	\$ 3,939	839	672

DECATUR COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Horse Arena</u>	<u>Economic Development Micro Loan</u>	<u>History Books</u>
Cash Receipts:			
Loan Payments Received	\$ 0	600	0
Interest on Idle Funds	0	58	0
Book Sales	<u>0</u>	<u>0</u>	<u>70</u>
Total Cash Receipts	<u>0</u>	<u>658</u>	<u>70</u>
Expenditures:			
Administrative Fees	<u>0</u>	<u>62</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	0	596	70
Unencumbered Cash, Beginning	<u>800</u>	<u>55,185</u>	<u>1,829</u>
Unencumbered Cash, Ending	\$ <u>800</u>	<u>55,781</u>	<u>1,899</u>

DECATUR COUNTY, KANSAS
 Related Municipal Entity
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012

	Decatur County Fair Board		
	General	Premiums	Entertainment
Cash Receipts:			
County Tax Appropriation	\$ 15,000	4,000	0
Rentals:			
Amusement Authority	6,265	0	0
Harvest Parking	1,900	0	0
Concession Commissions	1,002	0	0
Other	2,420	0	0
Sponsorships	890	0	6,146
Entertainment	0	0	17,953
Interest on Idle Funds	3	0	16
Miscellaneous	2,950	0	0
Total Cash Receipts	30,430	4,000	24,115
Expenditures:			
Advertising	3,999	0	0
Awards	278	3,491	0
Entertainment	0	0	5,257
Insurance	1,994	0	0
Judges	164	0	0
Miscellaneous	226	0	0
Repairs and Maintenance	17,704	0	0
Supplies	2,323	0	0
Utilities	2,198	0	0
Total Expenditures	28,886	3,491	5,257
Cash Receipts Over (Under) Expenditures	1,544	509	18,858
Unencumbered Cash, Beginning	7,128	673	19,621
Unencumbered Cash, Ending	\$ 8,672	1,182	38,479

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

DECATUR COUNTY, KANSAS

Agency Funds

Summary of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2012

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 3,426,343	5,677,256	5,515,744	3,587,854
Advance Tax	0	1,790	751	1,039
Motor Vehicle License	1,483	362,374	362,612	1,245
Sales Tax	40,500	375,333	388,835	26,998
Motor Vehicle Tax	6,479	525,287	525,306	6,460
Recreational Vehicle Tax	0	10,264	10,197	67
Excise Tax	0	91	91	0
Delinquent Personal Tax	4,808	37,174	41,879	104
Liquor Tax	0	5,048	5,048	0
Severance Tax	0	39,510	39,510	0
Tax Foreclosures	0	679	679	0
Delinquent Real Estate Partial Pay	14,274	28,033	34,338	7,969
Delinquent Real Estate	45,291	83,409	102,910	25,790
Oil & Gas Depletion	0	167,329	0	167,329
Special City/County Highway	0	250,304	250,304	0
Total Distributable Funds	<u>3,539,178</u>	<u>7,563,880</u>	<u>7,278,203</u>	<u>3,824,855</u>
State Funds:				
State Motor Vehicle	1,008	4,959	5,052	915
Total State Funds	<u>1,008</u>	<u>4,959</u>	<u>5,052</u>	<u>915</u>
Subdivision Funds:				
Libraries	408	31,302	31,379	331
Groundwater Districts	0	3,704	3,704	0
Cities	0	735,473	735,473	0
Townships	115,255	632,376	637,808	109,823
School Districts	0	1,753,216	1,753,216	0
Cemeteries	14	37,390	37,400	4
Total Subdivision Funds	<u>115,677</u>	<u>3,193,461</u>	<u>3,198,980</u>	<u>110,158</u>

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

DECATUR COUNTY, KANSAS

Agency Funds

Summary of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2012

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 1,906	6,701	6,701	1,906
Register of Deeds	50	56,863	56,863	50
County Clerk	0	0	0	0
Clerk of the District Court:				
Court Trustee	2,716	103,619	104,294	2,041
Law Library	4,788	3,174	4,008	3,954
County Treasurer:				
Suspense	12,180	166	0	12,346
Cash Over and Under	84	3,133	3,217	0
Employee Withholding	0	399,995	399,995	0
Cafeteria 125 Plan	20,892	25,329	26,054	20,167
Stray Animals	1,013	0	1,013	0
Total County Officer Accounts	<u>43,629</u>	<u>598,980</u>	<u>602,145</u>	<u>40,464</u>
 Total Agency Funds	 \$ <u><u>3,699,492</u></u>	 <u><u>11,361,280</u></u>	 <u><u>11,084,380</u></u>	 <u><u>3,976,392</u></u>

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