GEARY COUNTY, KANSAS

FINANCIAL STATEMENT
WITH INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED DECEMBER 31, 2012

GEARY COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Geary County, Kansas

Report on the Financial Statement

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

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 A 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.

Auditors' 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 and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' 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 auditors consider 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 financial statement presentation.

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

MEMBERS:
American Institute of Certified Public Accountants

Kansas Society of Certified Public Accountants
CPA SM

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

As described in Note A of the financial statement, the financial statement is prepared by Geary 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 A 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 Geary 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 Geary 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 A.

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 or actual and budget, schedule of regulatory basis receipts and 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 2012 information has been subjected to the auditing procedures applied in the audit of the 2012 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 2012 basic financial statement or to the 2012 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 2012 supplementary information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note A.

Pottberg, Gassman & Hoffman, Chartered

Pottberg, Gassman & Hoffman, Chartered
Junction City, Kansas
December 16, 2013

GEARY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
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
General	$ 3,410,146	-	9,817,056	9,260,678	3,966,524	562,123	4,528,647
Special Purpose Funds:							
Road & Bridge	741,277	-	2,804,046	2,911,439	633,884	76,187	710,071
Noxious Weed	118,982	-	140,628	162,203	97,407	733	98,140
Noxious Weed Capital Outlay	112,242	-	30,000	-	142,242	-	142,242
Health	80,466	-	354,157	329,218	105,405	-	105,405
Capital Improvements	289,561	-	258,784	151,456	396,889	-	396,889
Special Bridge	429,784	-	6,770	35,413	401,141	334	401,475
Extension Council	11,066	-	298,271	284,424	24,913	-	24,913
4-H Club	2,241	-	13,495	12,000	3,736	-	3,736
Convention & Tourism	489,147	-	691,052	815,678	364,521	17,025	381,546
Animal Shelter	18,468	-	206,185	164,015	60,638	2,471	63,109
Mental Health	2,586	-	136,757	126,737	12,606	-	12,606
Election	274,407	-	12,861	147,495	139,773	10	139,783
Community College Tuition	-	-	125	125	-	-	-
Mental Retardation	1,670	-	90,575	84,364	7,881	-	7,881
Economic Development	51,450	-	210,654	197,003	65,101	-	65,101
Law Enforcement	482,861	-	1,242	71,668	412,435	14,514	426,949
CCH/KORA	26,030	-	13,110	3,421	35,719	1,937	37,656
Special Assessments	4	-	-	4	-	-	-
Senior Citizens	2,094	-	121,181	113,000	10,275	-	10,275
Appraiser's Cost	50,975	-	346,000	330,419	66,556	5,650	72,206
Parks & Recreation	4,213	-	1,315	1,032	4,496	-	4,496
Employees' Benefits	1,055,923	-	2,726,149	2,891,517	890,555	6,471	897,026
Historical Preservation	1,693	-	117,386	110,000	9,079	-	9,079
Special Alcohol Program	116,371	-	8,563	5,296	119,638	-	119,638
Hospital	4,258	-	188,544	175,000	17,802	-	17,802
Solid Waste Environmental	194,721	-	-	-	194,721	-	194,721
NCK Juvenile Detention Center	-	-	188,372	178,380	9,992	-	9,992
Court Trustee	924,400	-	1,272,919	1,049,339	1,147,980	34,153	1,182,133
Enhanced 911	93,347	-	16,079	94,209	15,217	7,991	23,208
E911 Cell Phone	276,185	-	15,775	-	291,960	-	291,960
Senate Bill No. 50 CO 911	-	-	170,221	-	170,221	-	170,221
PBC Cloud County CC	278,650	-	65,793	81,117	263,326	8	263,334

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

GEARY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
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
Special Purpose Funds, Continued:							
PBC Pennell - Courthouse	$ 31,223	-	438,400	438,400	31,223	-	31,223
Riley/Geary Mortgage Revenue Bonds	7,551	-	-	7,551	-	-	-
County Neighborhood Revital Rebate	134,429	-	698,693	684,539	148,583	-	148,583
The Bluffs TIF District	29,738	-	21,636	27,084	24,290	-	24,290
Fire District No. 1	64,657	-	318,223	314,350	68,530	2,885	71,415
Library	2,396	-	76,076	75,000	3,472	-	3,472
Water District No. 2 & 3	3,846	-	14,440	13,051	5,235	422	5,657
Laurel Canyon Sewer District No. 4	531	-	13,304	13,453	382	365	747
Special Law Enforcement	115,572	-	45,000	25,182	135,390	-	135,390
Juvenile Diversion	173	-	9,863	9,261	775	1,951	2,726
Emergency Mgt Mitigation Grant	500	-	-	-	500	-	500
Spec Law Enforce Trust (Sheriff Drug)	162,226	-	384,004	197,135	349,095	832	349,927
Equipment Reserve	142,335	-	240,000	41,966	340,369	15,495	355,864
Kansas Department of Corrections	71,682	-	480,697	494,870	57,509	5,594	63,103
Juvenile Justice Authority - Sanction	22,993	-	583,842	590,895	15,940	7,669	23,609
Juvenile Justice Authority - Prevention	(1,501)	-	31,771	29,284	986	358	1,344
Community Correction Grants	28,717	-	35,726	62,118	2,325	451	2,776
JJA Supplemental Funds	11,898	-	-	2,027	9,871	-	9,871
Emergency Management Grant	2,552	-	255	-	2,807	-	2,807
Fire Grant	19,420	-	-	12,811	6,609	811	7,420
Citizens Corp Grant	5,950	-	-	-	5,950	-	5,950
County Attorney Drug Forfeiture	17,830	-	115,778	48,575	85,033	320	85,353
Register of Deeds - Technology	34,707	-	58,416	41,808	51,315	222	51,537
Fire Dist No. 1 - Spec Fire Protection Res	70,000	-	-	38,802	31,198	31,262	62,460
Bond and Interest Funds:							
Bond & Interest	275	-	203	-	478	-	478
Hospital Improvement 2006 (G.O. Bond)	711,599	-	2,266,696	2,110,806	867,489	-	867,489
Hospital G.O. Bond - Debt Reserve	1,000,000	-	-	-	1,000,000	-	1,000,000
Rockwood West	2,508	-	-	-	2,508	-	2,508
Country Meadows	4,468	-	-	-	4,468	-	4,468
McGeorge Benefit District	1,146	-	6,857	6,858	1,145	-	1,145
Prairie View Subdivision	221	-	3,409	3,410	220	-	220
R.W. West #3 North Benefit District	(64)	-	6,121	6,122	(65)	-	(65)

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

GEARY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
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
Bond and Interest Funds, Continued:							
Walters/Laurence Benefit District	$ 3,878	-	8,250	8,297	3,831	-	3,831
Cedar Estates	(2,008)	-	7,493	7,271	(1,786)	-	(1,786)
Replat Rolling Hills	3,616	-	3,785	3,688	3,713	-	3,713
Rockwood East #1	1,236	-	3,468	3,468	1,236	-	1,236
Replat Country Meadows Benefit District	(1,707)	-	7,042	5,745	(410)	-	(410)
Business Funds:							
Waste Disposal	8,908	-	1,956,672	1,844,876	120,704	119,620	240,324
Total Reporting Entity (Excluding Agency Funds)	$ 12,258,719	-	28,160,185	26,955,353	13,463,551	917,864	14,381,415

Composition of Cash:

Checking Accounts	$ 32,589,909
Municipal Investment Pool	1,599,674
Treasurer Change Drawers	1,600
Office Checking/Petty Cash/Change Funds	852,216
Certificates of Deposit	270,043
Total Cash	35,313,442
Agency Funds Per Schedule 3 (Page 63)	(20,932,027)
Total Reporting Entity (Excluding Agency Funds)	$ 14,381,415

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Municipal Financial Reporting Entity

Geary County, Kansas, is a municipal corporation governed by an elected three-member board of commissioners. This regulatory financial statement presents Geary County, Kansas (the municipality) only. The financial statement does not include any related municipal entities.

2. Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific regulations, restrictions, or limitations. Certain funds contain restricted cash because their use is limited by debt covenants, statutory requirements, grant requirements or are held in a fiduciary or agency capacity.

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

Governmental Type Funds:

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 specified 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, internal service fund, 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.).

3. Basis of Accounting

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 regulatory basis does not

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

4. Tax Cycle

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

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

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

5. Reimbursements

A reimbursement is an expenditure initially made in one fund; but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund.

NOTE B - DEPOSITS AND INVESTMENTS

As of December 31, 2012, the County had the following investment and maturity:

		Investment Maturities (in Years)		
Investment Type	Fair Value	Less than 1	1 – 2	Rating
Kansas Municipal Investment Pool	$ 1,599,674	$ 1,599,674	$ -	S&P AAAf/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 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 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

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

County has no investment policy that would further limit its investment choices. The rating of the County's investment is noted above.

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. The only investment the County had as of December 31, 2012 was with the Kansas Municipal Investment Pool.

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 no designated "peak periods". All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount of deposits was $33,712,167 and the bank balance was $33,905,255. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,041,421 was covered by federal depository insurance and the balance of $32,863,834 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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 with any bank, savings and loan association or savings bank to be adequately secured.

At December 31, 2012, the County had invested $1,599,674 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.

NOTE C – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

NOTE C - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

d. 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. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the 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 project funds, trust funds, special assessment funds and the following special purpose funds:

Special Law Enforcement
Special Law Enforcement Trust
Equipment Reserve
County Attorney Drug Forfeiture
State & Federal Grants
Register of Deeds – Technology
Fire District No. 1 - Special Fire Protection Reserve

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

2. Compliance with Kansas Statutes

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

Cash Basis Compliance:

K.S.A. 10-1113 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose.

For the year ended December 31, 2012, the following funds are in violation of this statute:

NOTE C - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

Fund Name	Excess
R.W. West #3 North Benefit District	$ 65
Cedar Estates	1,786
Replat Country Meadows Benefit District	410

Budget Law Compliance:

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

For the year ended December 31, 2012, the following funds are in violation of this statute:

Fund Name	Excess
Fire District No. 1	$ 63,930
Waste Disposal	144,971

Federal grants totaling $124,677 were received by Fire District No. 1 during the year. K.S.A. 12-16,111 allows grant money to be expended without regard to budget limitations thus eliminating the violation for the Fire District No. 1 fund.

Unclaimed Property Disposal Compliance

K.S.A. 58-3950 requires amounts greater than $100 to one vendor or amounts accumulated to $250 or more be remitted to the State Treasurer annually. There were outstanding vendor checks, treasurer checks, neighborhood revitalization rebate checks, Jail Inmate checks and Flex account checks that have not been remitted to the State Treasurer. Several checks in the County Attorney's office were voided and the funds were added back to the checking account. State statutes require the remittance of these dollars to the State Treasurer.

Inventory of Personal Property

K.S.A. 19-2687 requires that the county clerk compile a comprehensive inventory listing of personal property and that during the month of February the Commissioners or their designee view and check each item of personal property. The County does not have a procedure in place to verify that the inventories submitted by the Department Heads are perpetual in nature. As of November 30, 2013, not all inventories had been verified by the Commissioners.

NOTE D – DEFINED BENEFIT PENSION PLAN

Plan description. Geary 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. The report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-419 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the

NOTE D – DEFINED BENEFIT PENSION PLAN (Continued)

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.

NOTE E - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457. The plan is jointly administered by Nationwide Retirement Solutions and Hartford Life Insurance Company. The plan is available to all employees and permits them to defer a portion of their salary until future years. The County does not contribute to the plan.

NOTE F - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 100,000
Road & Bridge	Equipment Reserve	K.S.A. 19-119	140,000
Noxious Weed	Noxious Weed Cap Outlay	K.S.A. 2-1318	30,000
Community College Tuition	General	K.S.A. 79-2958	125
Special Assessments	General	K.S.A. 79-2958	4
Riley/Geary Mtg. Rev. Bonds	General	K.S.A. 10-117a	7,551
The Bluffs TIF District	General	Close Fund	27,084
Auto Special	General	K.S.A. 8-145	59,069

NOTE G - RISK MANAGEMENT

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

The County pays annual premiums to KCAMP for its property and liability insurance coverage and KWORCC for its workers' compensation insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the self-insured amount for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE H - LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2000, McGeorge Benefit	6.25 - 7.15%	3/3/2000	66,740	9/1/2020	$ 41,000	-	4,000	37,000	2,857
Series A, 2001, RW West #3	4.50 - 5.90%	4/15/2001	71,600	11/1/2021	45,900	-	3,600	42,300	2,521
Series B, 2001, Prairie View	4.50 - 6.00%	4/15/2001	39,300	11/1/2021	25,200	-	2,000	23,200	1,409
Series C, 2001, Walters/Laurence	3.90 - 5.30%	12/15/2001	94,000	11/1/2022	65,000	-	5,000	60,000	3,296
Series A, 2002, Rolling Hills	3.90 - 5.50%	5/1/2002	49,000	11/1/2022	32,000	-	2,000	30,000	1,687
Series B, 2002, Cedar Estates	3.90 - 5.50%	5/1/2002	89,125	11/1/2022	62,000	-	4,000	58,000	3,270
Convention Center Contract	0.00%	12/17/2002	1,500,000	12/31/2023	900,000	-	75,000	825,000	-
Convention Center Contract - CVB	0.00%	12/17/2002	1,500,000	12/31/2023	600,000	-	50,000	550,000	-
Series 2005, Rockwood East #1	7.25%	10/6/2005	36,100	10/1/2025	29,900	-	1,300	28,600	2,168
Series 2006, Hospital Bonds	3.50 - 6.50%	9/1/2006	34,000,000	9/1/2031	32,470,000	-	590,000	31,880,000	1,520,806
Series 2006 B, Country Meadows	5.33%	11/15/2006	60,000	4/1/2026	53,000	-	3,000	50,000	2,745
Total Contractual Indebtedness					$ 34,324,000	-	739,900	33,584,100	1,540,759

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2012

NOTE H - 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:

	Year								
PRINCIPAL	2013	2014	2015	2016	2017	2018-2022	2023-2027	2028-2031	Total
General Obligation Bonds:									
Series 2000, McGeorge Benefit	$ 4,000	4,000	4,000	4,000	5,000	16,000	-	-	37,000
Series A, 2001, RW West #3	3,800	4,000	4,200	4,400	4,700	21,200	-	-	42,300
Series B, 2001, Prairie View	2,100	2,200	2,300	2,400	2,600	11,600	-	-	23,200
Series C, 2001, Walters/Laurence	5,000	5,000	5,000	6,000	6,000	33,000	-	-	60,000
Series A, 2002, Rolling Hills	2,000	3,000	3,000	3,000	3,000	16,000	-	-	30,000
Series B, 2002, Cedar Estates	5,000	5,000	5,000	5,000	6,000	32,000	-	-	58,000
Convention Center Contract	75,000	75,000	75,000	75,000	75,000	375,000	75,000	-	825,000
Convention Center Contract - CVB	50,000	50,000	50,000	50,000	50,000	250,000	50,000	-	550,000
Series 2005, Rockwood East #1	1,400	1,500	1,600	1,700	1,900	11,500	9,000	-	28,600
Series 2006, Hospital Bonds	670,000	755,000	840,000	940,000	1,025,000	6,690,000	9,925,000	11,035,000	31,880,000
Series 2006 B, Country Meadows	3,000	3,000	3,000	3,000	3,000	18,000	17,000	-	50,000
Total Principal	821,300	907,700	993,100	1,094,500	1,182,200	7,474,300	10,076,000	11,035,000	33,584,100
INTEREST									
General Obligation Bonds:									
Series 2000, McGeorge Benefit	2,587	2,314	2,040	1,764	1,486	2,350	-	-	12,541
Series A, 2001, RW West #3	2,341	2,147	1,939	1,716	1,479	3,152	-	-	12,774
Series B, 2001, Prairie View	1,307	1,198	1,081	957	825	1,754	-	-	7,122
Series C, 2001, Walters/Laurence	3,056	2,813	2,568	2,320	2,021	5,341	-	-	18,119
Series A, 2002, Rolling Hills	1,587	1,486	1,333	1,178	1,023	2,720	-	-	9,327
Series B, 2002, Cedar Estates	3,070	2,817	2,562	2,304	2,045	5,383	-	-	18,181
Convention Center Contract	-	-	-	-	-	-	-	-	-
Convention Center Contract - CVB	-	-	-	-	-	-	-	-	-
Series 2005, Rockwood East #1	2,074	1,972	1,863	1,747	1,624	5,880	1,334	-	16,494
Series 2006, Hospital Bonds	1,482,456	1,438,906	1,389,831	1,335,231	1,274,131	5,423,531	3,529,194	1,054,750	16,928,030
Series 2006 B, Country Meadows	2,585	2,425	2,265	2,105	1,945	7,089	1,892	-	20,306
Total Interest	1,501,063	1,456,078	1,405,482	1,349,322	1,286,579	5,457,200	3,532,420	1,054,750	17,042,894
Total Principal and Interest	$ 2,322,363	2,363,778	2,398,582	2,443,822	2,468,779	12,931,500	13,608,420	12,089,750	50,626,994

NOTE H - LONG-TERM DEBT (Continued)

The Geary County Convention and Visitors Bureau (CVB) agreed to contribute $50,000 annually to the City of Junction City for the Convention Center until the bonds used to fund the development are paid or retired. Contingent payments are also required under this agreement once annual gross receipts of Transient Guest Tax exceed $300,000. The CVB is required to remit one-half of those receipts which exceed $300,000 to the City up to a maximum of $25,000 annually, i.e., the maximum annual contribution of $75,000 would be required when receipts of Transient Guest Tax equal or exceed $350,000 for that year. 2012 tax receipts totaled $690,924 resulting in a debt payment of $75,000. The long-term liabilities presented above do not include the contingent payments.

NOTE I – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

1. Other Post Employment Benefits

As provided by K.S.A.12-5040, the County allows retirees to participate in the group health insurance plan. The County pays 50% of a single premium for each retiree until age 65 and each retiree is responsible for the balance.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage.

2. Compensated Absences

The County's policy regarding annual leave allows employees to accumulate time based on hours worked per week and years of continuous service as follows:

Years of Continuous Service	Leave Accrual Per Pay Period 37.5 hrs/week	Maximum Accrual for 37.5 hrs/week	Leave Accrual Per Pay Period 40 hrs/week	Maximum Accrual for 40 hrs/week
Less than one year	5.75 hours	-	6 hours	-
1 to 10	9.50 hours	150 hours	10 hours	160 hours
10 to 15	11.25 hours	180 hours	12 hours	192 hours
Over 15	15.00 hours	225 hours	16 hours	240 hours

Regular part-time employees working more than 25 hours per week but less than 37.5 hours per week will earn leave as follows:

Years of Continuous Service	Leave Accrual Per Pay Period	Maximum Accrual
Less than one year	3 hours	36 hours
Over one year	5 hours	80 hours

Increases in the amount of leave earned due to years of service occur on the first of the pay period following the anniversary of employment that entitles the employee to the new earning category.

NOTE I – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Annual leave is earned by the pay period and may not be taken until the first of the pay period following accrual. Non-exempt employees' leave may be taken in no less than one-half hour increments. Exempt employees' vacation leave may be taken in no less than one-half day increments.

The maximum leave accruals are determined at the Department's year end:

Department	Date
Community Corrections	June 24
Public Works & Register of Deeds	July 24
All Other Departments	December 24

Upon termination of employment an employee is entitled to pay for unused accrued leave not to exceed the maximum accrual for years of service listed above. With the required departmental approvals and subject to departmental budget constraints, an employee may be allowed to sell a portion of the unused leave back to the County for cash.

The County's policy regarding sick leave allows employees to accumulate sick leave time based on hours worked per week and years of continuous service as follows:

Years of Continuous Service	Sick Leave Accrual Per Pay Period 37.5 hrs/week	Sick Leave Accrual Per Pay Period 40 hrs/week
Less than one year	3.75 hours	4 hours
After one year	7.50 hours	8 hours

Regular part-time employees working more than 25 hours per week but less than 37.5 hours per week will earn sick leave as follows:

Years of Continuous Service	Sick Leave Accrual Per Pay Period
Less than one year	2 hours
After one year	4 hours

Increases in the amount of sick leave earned due to years of service occur on the first of the pay period following the anniversary of employment that entitles the employee to the new earning category. Upon retirement, employees that are KPERS eligible are compensated at their current rate of pay for the lesser of one-third of the sick leave accrued or 60 days.

In January, the Commissioners designate the paid holidays for the year. If one of these holidays occurs on the regular day off of an employee, the individual is granted a day of floating holiday time which must be used within a reasonable time period.

The County has estimated the dollar amount of accumulated annual leave for all employees at December 31, 2012 of $435,154 and accumulated sick leave expected to be paid to employees eligible to retire at December 31, 2012 of $78,333.

NOTE I – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

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

NOTE J - RELATED PARTY TRANSACTIONS

The Geary County Public Building Commission (PBC) and the Geary Community Hospital are related municipal entities of Geary County, Kansas. Geary County, Kansas rents the facilities built by the PBC for an amount sufficient to cover the debt service payments made by the PBC. The rents are not calculated as arm's-length transactions. The lease agreements also require the lessees to purchase insurance to cover the risk of loss of the facilities.

The Geary County Convention and Visitors Bureau rented a facility from Geary County, Kansas for $1,500 per month. The rent is calculated as an arm's-length transaction.

NOTE K - LEASES

Geary County, Kansas has entered into operating leases with the Geary County Public Building Commission (PBC) for the Courthouse/Pennell Building, Cloud County College Campus buildings, Geary County Office Building, Detention Center Expansion and the expansion and the renovation of the Geary Community Hospital facilities (Hospital Project). Geary County, Kansas subsequently entered into a sublease agreement with Cloud County Community College for the college campus buildings. The leases expire when the bonds which were used to construct the facilities have been retired.

The bonds on the original Cloud County College Campus buildings were retired June 1, 2007. This lease has been extended for an indefinite period. Since the lease receipts are retained by the County, they are not included in the amounts below.

The operation leases for the Courthouse/Pennell Building and the Geary County Office Building were amended on April 1, 2009 to reflect the issuance of refunding bonds by the PBC. The final bond payments on the Courthouse/Pennell and Geary County Office Building, Detention Center Expansion, and Hospital Project bonds are February 1, 2017; August 1, 2026; and August 1, 2031 respectively.

Geary County, Kansas entered into an operating lease dated May 1, 2012, with the PBC for an educational building on the Cloud County Community College Campus and subsequently entered into a sublease agreement with Cloud County Community College for the same building on June 1 2012. The lease requires basic rent payments equal to the scheduled bond payments. The lease terminates on May 31, 2022, but may be extended for a period not to extend beyond May 31, 2032, which is the date the bonds are retired.

NOTE K - LEASES (Continued)

The following is a schedule by years of minimum future rentals on non-cancelable operating leases as of December 31, 2012:

Year Ending December 31:	
2013	$ 1,216,555
2014	1,320,805
2015	1,413,608
2016	1,415,593
2017	955,654
2018-2022	4,319,978
2023-2027	3,983,707
2028-2031	2,057,420
Total minimum future rentals	$ 16,683,320

All of the lease agreements, except for the Hospital Project and the Cloud County Community College leases, include a stipulation that within 30 days after receipt of written notice, the lessee is obligated to pay any additional rent deemed payable by the PBC. There have been no such additional rents assessed since the inception of the leases.

NOTE L - LITIGATION

The County Attorney's letter dated December 16, 2013, did not apprise us of any claims that would have a material effect on the entity.

NOTE M - 2011 FINANCIAL DATA

The amounts shown for 2011 in the regulatory-required supplementary information are included where practicable, only to provide a basis for comparison with 2012, and are not intended to present all information necessary for a fair presentation in accordance with the regulatory basis of accounting.

The Sheriff's department as reported in the regulatory-required supplementary information in the General fund includes a line titled Office Checking Accounts to report office expenditures paid out of checking accounts outside of the County's financial system. A corresponding amount of cash receipts was also added as indicated by the line titled Sheriff's Checking Accounts. The 2011 balances have not been restated for this change in reporting.

NOTE N – HEALTH DEPARTMENT

On July 1, 1949, the respective commissions of the City of Junction City and Geary County, Kansas created the Joint Board of Health knows as the Junction City – Geary County Health Department (Health Department) which has been primarily supported through federal and state grants, city and county appropriations and client service revenues. The building in which the Health Department is housed is owned by Geary County, Kansas as well as the major furniture and fixtures. In 2012, the City Commission voted to start decreasing their funding of the Health Department in 2013. All City of

NOTE N – HEALTH DEPARTMENT (Continued)

Junction City funding will be eliminated by January 1, 2015, at which time the Health Department will become part of Geary County, Kansas.

NOTE O – OTHER INFORMATION

In May 2013 discrepancies were noted when the Animal Shelter collections were compared to deposits with the County Treasurer. Additional procedures revealed that as of December 31, 2012, collections totaling $37,350 had not been deposited with the County Treasurer.

NOTE P - SUBSEQUENT EVENTS

The County evaluated subsequent events through December 16, 2013, the date in which the financial statement was available to be issued. In April 2013, General Obligation Refunding Bonds Series 2013 were issued in the amount of $360,000 by the County to refinance the McGeorge Benefit District, R.W. West #3 North Benefit District, Prairie View Subdivision, Walters/Laurence Benefit District, Replat Rolling Hills, Cedar Estates, Rockwood East #1 and Country Meadows general obligation bonds. The refunding bonds mature September 1, 2021.

Animal Shelter collections were reviewed through May 31, 2013, and it was determined that collections totaling $40,753 were not deposited. Charges have been filed.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

GEARY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
General	$ 10,000,927	-	10,000,927	9,260,678	(740,249)
Special Purpose Funds:					
Road & Bridge	2,945,939	-	2,945,939	2,911,439	(34,500)
Noxious Weed	190,337	-	190,337	162,203	(28,134)
Noxious Weed Capital Outlay*					
Health	329,218	-	329,218	329,218	-
Capital Improvements	355,985	-	355,985	151,456	(204,529)
Special Bridge	383,325	-	383,325	35,413	(347,912)
Extension Council	284,424	-	284,424	284,424	-
4-H Club	14,250	-	14,250	12,000	(2,250)
Convention & Tourism	927,633	-	927,633	815,678	(111,955)
Animal Shelter	193,530	-	193,530	164,015	(29,515)
Mental Health	126,737	-	126,737	126,737	-
Election	212,556	-	212,556	147,495	(65,061)
Community College Tuition	500	-	500	125	(375)
Mental Retardation	84,364	-	84,364	84,364	-
Economic Development	207,000	-	207,000	197,003	(9,997)
Law Enforcement	407,438	-	407,438	71,668	(335,770)
CCH/KORA	26,835	-	26,835	3,421	(23,414)
Special Assessments	4	-	4	4	-
Senior Citizens	113,000	-	113,000	113,000	-
Appraiser's Cost	341,202	-	341,202	330,419	(10,783)
Parks & Recreation	4,864	-	4,864	1,032	(3,832)
Employees' Benefits	3,211,300	-	3,211,300	2,891,517	(319,783)
Historical Preservation	110,000	-	110,000	110,000	-
Special Alcohol Program	130,225	-	130,225	5,296	(124,929)
Hospital	175,000	-	175,000	175,000	-
Solid Waste Environmental	194,721	-	194,721	-	(194,721)
NCK Juvenile Detention Center	179,000	-	179,000	178,380	(620)
Court Trustee	1,164,948	-	1,164,948	1,049,339	(115,609)
Enhanced 911	195,771	-	195,771	94,209	(101,562)
E911 Cell Phone	361,215	-	361,215	-	(361,215)
Senate Bill No. 50 CO 911	-	-	-	-	-

GEARY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
Special Purpose Funds, Continued:					
PBC Cloud County CC	$ 272,516	-	272,516	81,117	(191,399)
PBC Pennell - Courthouse	438,400	-	438,400	438,400	-
Riley/Geary Mortgage Rev Bonds	9,281	-	9,281	7,551	(1,730)
County Neighborhood Revital Rebate	710,000	-	710,000	684,539	(25,461)
The Bluffs TIF District	27,084	-	27,084	27,084	-
Fire District No. 1	250,420	-	250,420	314,350	63,930
Library	75,000	-	75,000	75,000	-
Water District No. 2 & 3	20,888	-	20,888	13,051	(7,837)
Laurel Canyon Sewer District No. 4	17,388	-	17,388	13,453	(3,935)
Special Law Enforcement*					
Juvenile Diversion*					
Emergency Mgt Mitigation Grant*					
Spec Law Enforce Trust (Sheriff Drug)*					
Equipment Reserve*					
Kansas Department of Corrections*					
Juvenile Justice Authority - Sanction*					
Juvenile Justice Authority - Prevention*					
Community Correction Grants*					
JJA Supplemental Funds*					
Emergency Management Grant*					
Fire Grant*					
Citizens Corp Grant*					
County Attorney Drug Forfeiture*					
Register of Deeds -Technology*					
Fire Dist No. 1 - Spec Fire Protection Res					
Bond and Interest Funds:					
Bond & Interest	222	-	222	-	(222)
Hospital Improvement 2006 (G.O. Bond)	2,412,700	-	2,412,700	2,110,806	(301,894)
Hospital G.O. Bond - Debt Reserve*					
Rockwood West*					
Country Meadows*					
McGeorge Benefit District*					

GEARY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
Bond and Interest Funds, Continued:					
Prairie View Subdivision*					
R.W. West #3 North Benefit District*					
Walters/Laurence Benefit District*					
Cedar Estates*					
Replat Rolling Hills*					
Rockwood East #1*					
Replat Country Meadows Benefit District*					
Business Funds:					
Waste Disposal	$ 1,699,905	-	1,699,905	1,844,876	144,971

* Not Budgeted

GEARY 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)

	2011	2012		Variance - Over
GENERAL FUND	Actual	Actual	Budget	(Under)
Cash Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 4,627,011	4,676,128	4,704,097	(27,969)
Delinquent Tax	123,355	334,764	60,000	274,764
Interest & Fees on Back Taxes	235,239	282,985	140,000	142,985
County Sales Tax	2,042,255	2,084,523	1,850,000	234,523
In Lieu of Tax	-	-	1,000	(1,000)
Motor Vehicle Tax	468,020	510,130	516,012	(5,882)
Recreational Vehicle Tax	4,950	4,677	5,996	(1,319)
Rental Vehicle Excise Tax	5,082	11,380	10,000	1,380
16/20M Vehicle Tax	7,573	10,264	8,449	1,815
Intergovernmental Revenue:				
Alcohol Tax	1,328	1,315	795	520
Licenses and Fees:				
Mortgage Registration Fees	317,160	527,609	300,000	227,609
Officer's Fees	61,876	93,335	60,000	33,335
Sheriff's Checking Accounts	-	32,092	-	32,092
Special Fish & Game Fees	62	82	-	82
Diversion Fees	29,696	24,909	30,000	(5,091)
Other Fees & Licenses	403,601	141,329	205,500	(64,171)
Uses of Money and Property:				
Interest on Investments	35,061	43,661	45,000	(1,339)
Flood Control Rentals	23,606	26,817	15,000	11,817
Prisoners' Care	508,055	472,625	435,000	37,625
Other Receipts:				
Juvenile Detention	26,943	48,296	35,000	13,296
District Court	126,741	142,224	82,500	59,724
Other Reimbursements	4,213	-	-	-
Insurance Reimbursements	619	4,286	-	4,286
Rent - Convention & Visitors Bureau	16,500	18,000	18,000	-
Grant Monies	31,754	3,500	-	3,500
Sale of Assets	-	1,500	-	1,500
Transfer from Special Auto	58,030	59,069	50,000	9,069
Transfer from Riley/Geary Mtg Rev Bd	674	7,551	9,281	(1,730)
Transfer from Bond & Interest	351	-	222	(222)
Transfer from Special Assessments	-	4	4	-
Transfer from Comm College Tuition	77	125	27,584	(27,459)
Transfer from Bluffs TIF District	-	27,084	-	27,084
Miscellaneous	55,952	226,792	-	226,792
Total Cash Receipts	9,215,784	9,817,056	8,609,440	1,207,616

GEARY 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)

GENERAL FUND (Continued)	2011 Actual	2012 Actual	2012 Budget	Variance - Over (Under)
Expenditures:				
Departmental Expenditures:				
County Commission:				
Personal Services	$ 98,988	100,656	85,488	15,168
Contractual Services	11,301	10,145	22,250	(12,105)
Commodities	553	861	2,000	(1,139)
Capital Outlay	-	-	500	(500)
Total	110,842	111,662	110,238	1,424
County Clerk:				
Personal Services	189,841	180,631	207,037	(26,406)
Contractual Services	6,067	5,547	6,500	(953)
Commodities	949	1,134	2,500	(1,366)
Capital Outlay	4,176	207	4,320	(4,113)
Total	201,033	187,519	220,357	(32,838)
County Treasurer:				
Personal Services	170,353	184,652	185,041	(389)
Contractual Services	8,203	10,895	9,200	1,695
Commodities	2,506	2,213	5,000	(2,787)
Capital Outlay	399	1,891	3,500	(1,609)
Total	181,461	199,651	202,741	(3,090)
County Attorney:				
Personal Services	588,000	602,064	600,097	1,967
Contractual Services	114,202	118,575	124,800	(6,225)
Commodities	10,240	13,785	20,000	(6,215)
Capital Outlay	10,037	9,634	10,000	(366)
Diversion Expenditures	9,307	17,036	15,000	2,036
Co. Counselor Personal Services	12,000	12,220	12,240	(20)
Total	743,786	773,314	782,137	(8,823)
Register of Deeds:				
Personal Services	151,566	154,190	158,779	(4,589)
Contractual Services	5,207	5,130	6,300	(1,170)
Commodities	3,341	1,581	4,000	(2,419)
Capital Outlay	-	-	150	(150)
Total	160,114	160,901	169,229	(8,328)

GEARY 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)

GENERAL FUND (Continued)	2011 Actual	2012 Actual	2012 Budget	Variance - Over (Under)
Expenditures:				
Sheriff:				
Personal Services	$ 2,914,803	3,066,050	3,151,800	(85,750)
Contractual Services	1,176,820	1,334,998	1,381,708	(46,710)
Commodities	161,170	72,953	196,000	(123,047)
Capital Outlay	45,314	123,255	102,000	21,255
Office Checking Accounts	-	32,092	-	32,092
Total	4,298,107	4,629,348	4,831,508	(202,160)
Unified Court:				
Contractual Services	805,131	818,261	844,517	(26,256)
Commodities	39,250	43,580	25,250	18,330
Capital Outlay	26,648	17,077	-	17,077
Total	871,029	878,918	869,767	9,151
Personnel:				
Personal Services	93,084	96,022	94,946	1,076
Contractual Services	6,865	8,736	12,975	(4,239)
Commodities	4,138	3,296	4,375	(1,079)
Capital Outlay	-	1,726	1,500	226
Total	104,087	109,780	113,796	(4,016)
Courthouse:				
Personal Services	736	26,951	918	26,033
Contractual Services	530,118	655,679	610,000	45,679
Commodities	15,663	17,441	48,600	(31,159)
Capital Outlay	-	1,597	10,000	(8,403)
Total	546,517	701,668	669,518	32,150
Emergency Preparedness:				
Personal Services	62,832	64,162	64,089	73
Contractual Services	15,475	17,170	17,780	(610)
Commodities	13,915	12,750	15,970	(3,220)
Capital Outlay	2,264	700	-	700
Total	94,486	94,782	97,839	(3,057)
GIS Committee:				
Contractual Services	12,950	8,821	42,100	(33,279)
Commodities	328	2,206	5,000	(2,794)
Capital Outlay	-	-	8,000	(8,000)
Total	13,278	11,027	55,100	(44,073)

GEARY 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)

	2011	2012		Variance - Over
GENERAL FUND (Continued)	Actual	Actual	Budget	(Under)
Other Expenditures & Transfers:				
Soil Conservation	$ 25,000	25,564	25,000	564
Inspection & Permits	94,161	96,138	94,860	1,278
Ambulance	490,781	471,168	577,555	(106,387)
Coroners & Autopsies	51,570	40,382	60,000	(19,618)
Area Agency on Aging	9,658	8,868	8,868	-
Drug Testing/Background Checks	2,797	1,396	7,500	(6,104)
New Office Building Rent	109,000	108,000	108,000	-
Jail Addition Rent	375,000	377,000	377,000	-
Community Corrections Insurance	19,622	18,869	20,014	(1,145)
Silver Haired Legislature	-	-	300	(300)
Open Door	12,000	12,000	12,000	-
Indigent Funerals	-	-	24,000	(24,000)
Flint Hills Regional Council	4,346	4,460	4,460	-
Flint Hills Resourc Cons & Dev	500	600	300	300
Flint Hills Regional Leadership	-	-	500	(500)
LEPP Program Contribution	2,000	2,000	2,000	-
ATA Bus	-	13,397	50,000	(36,603)
Willhoite Lease Purchase	125,226	-	-	-
Longevity Payroll	43,360	47,760	51,000	(3,240)
Retirement Sick Leave & Vacation	86,000	32,365	93,840	(61,475)
Miscellaneous	6,702	42,141	361,500	(319,359)
Transfer to NCK Juvenile Detention Ctr	1,463	-	-	-
Transfer to Equipment Reserve	100,000	100,000	-	100,000
Total Expenditures	8,883,926	9,260,678	10,000,927	(740,249)
Receipts Over (Under) Expenditures	331,858	556,378		
Unencumbered Cash, January 1	3,078,288	3,410,146		
Unencumbered Cash, December 31	$ 3,410,146	3,966,524		

GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS
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)

ROAD & BRIDGE	2011 Actual	2012 Actual	2012 Budget	Variance - Over (Under)
Cash Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$1,136,484	1,104,877	1,078,196	26,681
Delinquent Tax	44,658	98,891	25,000	73,891
Motor Vehicle Tax	124,531	125,521	126,750	(1,229)
Recreational Vehicle Tax	1,315	1,151	1,472	(321)
16/20M Vehicle Tax	3,251	2,681	2,076	605
Intergovernmental Revenue:				
City & County Highway Fund	672,157	718,742	700,000	18,742
Other Receipts:				
State of Kansas	400,162	114,105	-	114,105
Flood Control Rentals	7,869	8,939	5,000	3,939
Fuel Reimbursement & Miscellaneous	556,537	629,139	510,000	119,139
Total Cash Receipts	2,946,964	2,804,046	2,448,494	355,552
Expenditures:				
Personal Services	944,907	954,499	1,109,839	(155,340)
Contractual Services	54,703	45,787	60,000	(14,213)
Commodities	2,071,610	1,765,323	1,738,000	27,323
Capital Outlay	47,602	5,830	38,100	(32,270)
Transfer to Equipment Reserve	-	140,000	-	140,000
Total Expenditures	3,118,822	2,911,439	2,945,939	(34,500)
Receipts Over (Under) Expenditures	(171,858)	(107,393)		
Unencumbered Cash, January 1	913,135	741,277		
Unencumbered Cash, December 31	$ 741,277	633,884		

GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS
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)

NOXIOUS WEED	2011 Actual	2012 Actual	2012 Budget	Variance - Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 101,344	80,529	78,503	2,026
Delinquent Tax	4,592	10,418	2,000	8,418
Motor Vehicle Tax	16,623	11,366	11,289	77
Recreational Vehicle Tax	176	105	131	(26)
16/20M Vehicle Tax	304	363	185	178
Sale of Chemicals and Labor	34,111	37,847	35,000	2,847
Total Cash Receipts	157,150	140,628	127,108	13,520
Expenditures:				
Personal Services	80,347	73,841	122,737	(48,896)
Contractual Services	3,076	4,472	6,300	(1,828)
Commodities	19,663	53,890	61,300	(7,410)
Transfer to Nox. Weed Capital Outlay	25,000	30,000	-	30,000
Total Expenditures	128,086	162,203	190,337	(28,134)
Receipts Over (Under) Expenditures	29,064	(21,575)		
Unencumbered Cash, January 1	89,918	118,982		
Unencumbered Cash, December 31	$ 118,982	97,407		

NOXIOUS WEED CAPITAL OUTLAY*		
Cash Receipts:		
Transfer from Noxious Weed	$ 25,000	30,000
Expenditures:		
Equipment	-	-
Receipts Over (Under) Expenditures	25,000	30,000
Unencumbered Cash, January 1	87,242	112,242
Unencumbered Cash, December 31	$ 112,242	142,242

* Not Budgeted

GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS
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)

	2011	2012		Variance -
HEALTH	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 272,912	300,229	292,943	7,286
Delinquent Tax	9,230	22,721	5,000	17,721
Motor Vehicle Tax	32,176	30,226	30,424	(198)
Recreational Vehicle Tax	340	277	353	(76)
16/20M Vehicle Tax	569	704	498	206
Reimbursement - Budget Appropriation	73,777	-	-	-
Total Cash Receipts	389,004	354,157	329,218	24,939
Expenditures:				
Remittances to Health Board	320,691	329,218	329,218	-
Receipts Over (Under) Expenditures	68,313	24,939		
Unencumbered Cash, January 1	12,153	80,466		
Unencumbered Cash, December 31	$ 80,466	105,405		

CAPITAL IMPROVEMENTS				
Cash Receipts:				
Ad Valorem Property Tax	$ -	208,014	202,985	5,029
Delinquent Tax	5,179	5,721	3,000	2,721
Motor Vehicle Tax	802	-	-	-
Recreational Vehicle Tax	8	-	-	-
16/20 M Vehicle Tax	449	-	-	-
State of Kansas	101,826	-	-	-
Misc Collections/Reimbursements	70,132	45,049	-	45,049
Total Cash Receipts	178,396	258,784	205,985	52,799
Expenditures:				
Capital Outlay	174,684	68,063	192,349	(124,286)
Konza Health	25,000	25,000	25,000	-
Building Improvements	-	58,393	138,636	(80,243)
Total Expenditures	199,684	151,456	355,985	(204,529)
Receipts Over (Under) Expenditures	(21,288)	107,328		
Unencumbered Cash, January 1	310,849	289,561		
Unencumbered Cash, December 31	$ 289,561	396,889		

GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS
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)

	2011	2012		Variance - Over
SPECIAL BRIDGE	Actual	Actual	Budget	(Under)
Cash Receipts:				
Ad Valorem Property Tax	$ -	-	-	-
Delinquent Tax	3,822	6,180	2,000	4,180
Motor Vehicle Tax	11,244	341	-	341
Recreational Vehicle Tax	119	4	-	4
16/20M Vehicle Tax	225	245	-	245
Total Cash Receipts	15,410	6,770	2,000	4,770
Expenditures:				
Engineering	8,200	2,990	-	2,990
Construction	9,040	32,423	383,325	(350,902)
Total Expenditures	17,240	35,413	383,325	(347,912)
Receipts Over (Under) Expenditures	(1,830)	(28,643)		
Unencumbered Cash, January 1	431,614	429,784		
Unencumbered Cash, December 31	$ 429,784	401,141		
EXTENSION COUNCIL				
Cash Receipts:				
Ad Valorem Property Tax	$ 231,146	252,422	246,272	6,150
Delinquent Tax	7,874	19,394	4,500	14,894
Motor Vehicle Tax	27,697	25,614	25,778	(164)
Recreational Vehicle Tax	293	235	299	(64)
16/20M Vehicle Tax	483	606	422	184
In Lieu of Tax	-	-	-	-
Total Cash Receipts	267,493	298,271	277,271	21,000
Expenditures:				
Appropriations	273,682	284,424	284,424	-
Receipts Over (Under) Expenditures	(6,189)	13,847		
Unencumbered Cash, January 1	17,255	11,066		
Unencumbered Cash, December 31	$ 11,066	24,913		

GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS
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)

	2011	2012		Variance -
4-H CLUB	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 11,875	11,049	10,745	304
Delinquent Tax	455	1,078	200	878
Motor Vehicle Tax	1,593	1,321	1,324	(3)
Recreational Vehicle Tax	17	12	15	(3)
16/20M Vehicle Tax	27	35	22	13
Total Cash Receipts	13,967	13,495	12,306	1,189
Expenditures:				
Appropriations	14,250	12,000	14,250	(2,250)
Receipts Over (Under) Expenditures	(283)	1,495		
Unencumbered Cash, January 1	2,524	2,241		
Unencumbered Cash, December 31	$ 2,241	3,736		
CONVENTION & TOURISM				
Cash Receipts:				
Transient Guest Tax	$ 594,062	690,924	649,000	41,924
Miscellaneous	4,073	128	2,000	(1,872)
Total Cash Receipts	598,135	691,052	651,000	40,052
Expenditures:				
Personal Services	127,415	129,296	137,681	(8,385)
Contractual Services (Marketing)	313,207	561,560	563,295	(1,735)
Commodities (Office Expense)	24,438	109	88,154	(88,045)
Reimburse Employees' Benefits	41,459	49,713	53,503	(3,790)
CVB Bond Payment Allocation	55,600	75,000	75,000	-
Miscellaneous	-	-	10,000	(10,000)
Total Expenditures	562,119	815,678	927,633	(111,955)
Receipts Over (Under) Expenditures	36,016	(124,626)		
Unencumbered Cash, January 1	453,131	489,147		
Unencumbered Cash, December 31	$ 489,147	364,521		

GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS
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)

	2011	2012		Variance -
ANIMAL SHELTER	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 49,955	72,667	70,807	1,860
Delinquent Tax	418	1,813	400	1,413
Motor Vehicle Tax	35	5,353	5,559	(206)
Recreational Vehicle Tax	-	-	65	(65)
16/20M Vehicle Tax	19	49	91	(42)
Collections	20,783	22,980	27,000	(4,020)
Surgery Deposits	14,139	13,984	22,000	(8,016)
City of Junction City Reimbursement	88,193	86,595	67,608	18,987
Miscellaneous Reimbursements	390	2,744	-	2,744
Total Cash Receipts	173,932	206,185	193,530	12,655
Expenditures:				
Personal Services	117,310	124,857	126,072	(1,215)
Contractual Services	7,445	15,001	28,158	(13,157)
Commodities	15,358	14,919	19,000	(4,081)
Capital Outlay	-	-	5,000	(5,000)
Surgery Deposit Refunds	9,731	9,238	15,300	(6,062)
Total Expenditures	149,844	164,015	193,530	(29,515)
Receipts Over (Under) Expenditures	24,088	42,170		
Unencumbered Cash, January 1	(5,620)	18,468		
Unencumbered Cash, December 31	$ 18,468	60,638		
MENTAL HEALTH				
Cash Receipts:				
Ad Valorem Property Tax	$ 105,029	116,012	113,187	2,825
Delinquent Tax	3,536	8,733	1,500	7,233
Motor Vehicle Tax	12,425	11,633	11,722	(89)
Recreational Vehicle Tax	131	107	136	(29)
16/20M Vehicle Tax	217	272	192	80
Total Cash Receipts	121,338	136,757	126,737	10,020
Expenditures:				
Remittances to North Central Kansas Guidance Center	123,461	126,737	126,737	-
Receipts Over (Under) Expenditures	(2,123)	10,020		
Unencumbered Cash, January 1	4,709	2,586		
Unencumbered Cash, December 31	$ 2,586	12,606		

GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS
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)

	2011	2012		Variance -
ELECTION	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 20,064	-	-	-
Delinquent Tax	3,422	6,964	1,800	5,164
Motor Vehicle Tax	15,634	2,636	2,237	399
Recreational Vehicle Tax	166	25	26	(1)
16/20M Vehicle Tax	116	348	37	311
Reimbursements/Miscellaneous	1,004	2,888	-	2,888
Total Cash Receipts	40,406	12,861	4,100	8,761
Expenditures:				
Personal Services	9,186	43,230	70,487	(27,257)
Contractual Services	18,401	87,307	98,073	(10,766)
Commodities	890	16,443	24,828	(8,385)
Capital Outlay	2,691	515	4,000	(3,485)
Miscellaneous	-	-	15,168	(15,168)
Total Expenditures	31,168	147,495	212,556	(65,061)
Receipts Over (Under) Expenditures	9,238	(134,634)		
Unencumbered Cash, January 1	265,169	274,407		
Unencumbered Cash, December 31	$ 274,407	139,773		

COMMUNITY COLLEGE TUITION				
Cash Receipts:				
Delinquent Tax	$ 77	125	500	(375)
Expenditures:				
Transfer to General	77	125	500	(375)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	$ -	-		

GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS
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)

	2011	2012		Variance -
MENTAL RETARDATION	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 67,972	77,129	75,264	1,865
Delinquent Tax	2,312	5,672	1,300	4,372
Motor Vehicle Tax	8,036	7,528	7,588	(60)
Recreational Vehicle Tax	85	70	88	(18)
16/20M Vehicle Tax	141	176	124	52
Total Cash Receipts	78,546	90,575	84,364	6,211
Expenditures:				
Remittance to Guidance Center	80,116	84,364	84,364	-
Receipts Over (Under) Expenditures	(1,570)	6,211		
Unencumbered Cash, January 1	3,240	1,670		
Unencumbered Cash, December 31	$ 1,670	7,881		
ECONOMIC DEVELOPMENT				
Cash Receipts:				
Ad Valorem Property Tax	$ 170,135	174,656	170,485	4,171
Delinquent Tax	6,913	16,280	4,000	12,280
Motor Vehicle Tax	24,986	18,995	18,973	22
Recreational Vehicle Tax	264	175	220	(45)
16/20M Vehicle Tax	413	548	311	237
Total Cash Receipts	202,711	210,654	193,989	16,665
Expenditures:				
Appropriation	78,000	100,000	110,000	(10,000)
Convention Center	75,000	75,000	75,000	-
Military Affairs	29,000	22,003	22,000	3
Total Expenditures	182,000	197,003	207,000	(9,997)
Receipts Over (Under) Expenditures	20,711	13,651		
Unencumbered Cash, January 1	30,739	51,450		
Unencumbered Cash, December 31	$ 51,450	65,101		

GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS
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)

	2011 Actual	2012 Actual	2012 Budget	Variance - Over (Under)
LAW ENFORCEMENT				
Cash Receipts:				
Delinquent Tax	$ 477	664	750	(86)
Reimbursements	-	578	-	578
Total Cash Receipts	477	1,242	750	492
Expenditures:				
Contractual Services	16,096	6,537	-	6,537
Commodities	7,708	48,318	-	48,318
Capital Outlay	-	16,813	407,438	(390,625)
Total Expenditures	23,804	71,668	407,438	(335,770)
Receipts Over (Under) Expenditures	(23,327)	(70,426)		
Unencumbered Cash, January 1	506,188	482,861		
Unencumbered Cash, December 31	$ 482,861	412,435		
CCH/KORA				
Cash Receipts:				
CCH Fees	$ 9,868	5,950	3,000	2,950
KORA Fees	5,360	7,160	5,000	2,160
Total Cash Receipts	15,228	13,110	8,000	5,110
Expenditures:				
Contractual Services	3,659	848	-	848
Commodities	4,374	2,573	-	2,573
Law Enforcement	-	-	26,835	(26,835)
Total Expenditures	8,033	3,421	26,835	(23,414)
Receipts Over (Under) Expenditures	7,195	9,689		
Unencumbered Cash, January 1	18,835	26,030		
Unencumbered Cash, December 31	$ 26,030	35,719		
SPECIAL ASSESSMENTS				
Cash Receipts:				
Delinquent Tax	$ -	-	-	-
Expenditures:				
Transfer to General	-	4	4	-
Receipts Over (Under) Expenditures	-	(4)		
Unencumbered Cash, January 1	4	4		
Unencumbered Cash, December 31	$ 4	-		

GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS
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)

	2011	2012		Variance -
SENIOR CITIZENS	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 85,374	104,326	101,718	2,608
Delinquent Tax	2,864	7,092	1,500	5,592
Motor Vehicle Tax	10,065	9,456	9,515	(59)
Recreational Vehicle Tax	106	87	111	(24)
16/20M Vehicle Tax	173	220	156	64
Total Cash Receipts	98,582	121,181	113,000	8,181
Expenditures:				
Appropriation - Sr. Citizens Center	100,196	113,000	113,000	-
Receipts Over (Under) Expenditures	(1,614)	8,181		
Unencumbered Cash, January 1	3,708	2,094		
Unencumbered Cash, December 31	$ 2,094	10,275		
APPRAISER'S COST				
Cash Receipts:				
Ad Valorem Property Tax	$ 260,832	290,455	283,471	6,984
Delinquent Tax	9,227	22,388	4,500	17,888
Motor Vehicle Tax	32,110	28,929	29,092	(163)
Recreational Vehicle Tax	340	266	338	(72)
16/20M Vehicle Tax	569	702	476	226
Other	5,080	3,260	-	3,260
Total Cash Receipts	308,158	346,000	317,877	28,123
Expenditures:				
Personal Services	295,929	295,203	301,202	(5,999)
Contractual Services	16,232	16,361	19,500	(3,139)
Commodities	7,751	7,053	9,500	(2,447)
Capital Outlay	8,049	11,802	11,000	802
Total Expenditures	327,961	330,419	341,202	(10,783)
Receipts Over (Under) Expenditures	(19,803)	15,581		
Unencumbered Cash, January 1	70,778	50,975		
Unencumbered Cash, December 31	$ 50,975	66,556		

GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS
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)

	2011	2012		Variance -
PARKS & RECREATION	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Alcohol Tax	$ 1,327	1,315	795	520
Expenditures:				
Contractual Services	450	1,032	4,864	(3,832)
Receipts Over (Under) Expenditures	877	283		
Unencumbered Cash, January 1	3,336	4,213		
Unencumbered Cash, December 31	$ 4,213	4,496		
EMPLOYEES' BENEFITS				
Cash Receipts:				
Ad Valorem Property Tax	$1,890,932	1,855,131	1,810,269	44,862
Delinquent Tax	40,499	116,203	27,000	89,203
Motor Vehicle Tax	124,532	206,395	210,868	(4,473)
Recreational Vehicle Tax	1,316	1,889	2,449	(560)
16/20M Vehicle Tax	2,765	2,701	3,453	(752)
Reimbursements	705,249	543,830	602,990	(59,160)
Total Cash Receipts	2,765,293	2,726,149	2,657,029	69,120
Expenditures:				
Group Insurance	1,353,787	1,483,812	1,645,000	(161,188)
Social Security Tax	565,486	580,631	638,900	(58,269)
Retirement	571,296	680,402	665,400	15,002
Workers' Compensation	197,514	132,109	222,000	(89,891)
Unemployment Insurance	4,979	11,969	31,000	(19,031)
Flex Account Fees	1,432	2,256	2,000	256
Other	1,260	-	1,000	(1,000)
Training	-	338	6,000	(5,662)
Total Expenditures	2,695,754	2,891,517	3,211,300	(319,783)
Receipts Over (Under) Expenditures	69,539	(165,368)		
Unencumbered Cash, January 1	986,384	1,055,923		
Unencumbered Cash, December 31	$1,055,923	890,555		

GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
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(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
HISTORICAL PRESERVATION	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 92,745	100,714	98,363	2,351
Delinquent Tax	2,197	6,214	1,000	5,214
Motor Vehicle Tax	8,125	10,187	10,348	(161)
Recreational Vehicle Tax	86	93	120	(27)
16/20M Vehicle Tax	134	178	169	9
Total Cash Receipts	103,287	117,386	110,000	7,386
Expenditures:				
Remittance to Historical Society	104,385	110,000	110,000	-
Receipts Over (Under) Expenditures	(1,098)	7,386		
Unencumbered Cash, January 1	2,791	1,693		
Unencumbered Cash, December 31	$ 1,693	9,079		
SPECIAL ALCOHOL PROGRAM				
Cash Receipts:				
Alcohol Tax Proceeds	$ 10,592	8,563	11,929	(3,366)
Expenditures:				
Parks & Recreation	1,327	1,315	795	520
General Fund	1,328	1,315	795	520
Contractual	3,133	2,000	2,000	-
Commodities	-	666	-	666
Sheriff's Alcohol Equipment	-	-	126,635	(126,635)
Total Expenditures	5,788	5,296	130,225	(124,929)
Receipts Over (Under) Expenditures	4,804	3,267		
Unencumbered Cash, January 1	111,567	116,371		
Unencumbered Cash, December 31	$ 116,371	119,638		

GEARY COUNTY, KANSAS

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REGULATORY BASIS
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(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance - Over
HOSPITAL	Actual	Actual	Budget	(Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 119,770	163,182	159,259	3,923
Delinquent Tax	4,382	11,331	2,000	9,331
Motor Vehicle Tax	20,221	13,459	13,367	92
Recreational Vehicle Tax	214	124	155	(31)
16/20M Vehicle Tax	214	448	219	229
Total Cash Receipts	144,801	188,544	175,000	13,544
Expenditures:				
Remittance to Geary Community Hospital	143,566	175,000	175,000	-
Receipts Over (Under) Expenditures	1,235	13,544		
Unencumbered Cash, January 1	3,023	4,258		
Unencumbered Cash, December 31	$ 4,258	17,802		
SOLID WASTE ENVIRONMENTAL				
Cash Receipts:				
Transfer from Solid Waste	$ -	-	-	-
Expenditures:				
Capital Outlay	-	-	194,721	(194,721)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	194,721	194,721		
Unencumbered Cash, December 31	$ 194,721	194,721		

GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS
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)

	2011	2012		Variance -
NCK JUVENILE DETENTION CENTER	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 128,983	165,732	161,721	4,011
Delinquent Tax	3,223	8,303	2,500	5,803
Motor Vehicle Tax	7,554	14,047	14,377	(330)
Recreational Vehicle Tax	80	128	167	(39)
16/20 M Vehicle Tax	214	162	235	(73)
Transfer from General Fund	1,463	-	-	-
Total Cash Receipts	141,517	188,372	179,000	9,372
Expenditures:				
Appropriations to Center	210,129	178,380	179,000	(620)
Receipts Over (Under) Expenditures	(68,612)	9,992		
Unencumbered Cash, January 1	68,612	-		
Unencumbered Cash, December 31	$ -	9,992		
COURT TRUSTEE				
Cash Receipts:				
Court Trustee Fees	$ 1,234,240	1,272,919	1,148,833	124,086
Expenditures:				
Personal Services	628,604	647,917	708,834	(60,917)
Contractual Services	146,385	189,291	235,408	(46,117)
Commodities	17,968	15,299	11,200	4,099
Capital Outlay	15,412	12,422	4,750	7,672
Reimburse Employees' Benefits	176,317	184,410	204,756	(20,346)
Total Expenditures	984,686	1,049,339	1,164,948	(115,609)
Receipts Over (Under) Expenditures	249,554	223,580		
Unencumbered Cash, January 1	674,846	924,400		
Unencumbered Cash, December 31	$ 924,400	1,147,980		

GEARY COUNTY, KANSAS

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REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
ENHANCED 911	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Telephone Surcharges	$ 84,449	16,079	125,000	(108,921)
Expenditures:				
Contractual Services	61,873	91,337	100,000	(8,663)
Capital Outlay	-	2,872	95,771	(92,899)
Total Expenditures	61,873	94,209	195,771	(101,562)
Receipts Over (Under) Expenditures	22,576	(78,130)		
Unencumbered Cash, January 1	70,771	93,347		
Unencumbered Cash, December 31	$ 93,347	15,217		
E911 CELL PHONE				
Cash Receipts:				
Telephone Surcharges	$ 86,408	15,775	100,000	(84,225)
Expenditures:				
Contractual Services	1,801	-	-	-
Renovation/Equipment Purchases	209,637	-	361,215	(361,215)
Total Expenditures	211,438	-	361,215	(361,215)
Receipts Over (Under) Expenditures				
Unencumbered Cash, January 1	(125,030)	15,775		
Unencumbered Cash, December 31	401,215	276,185		
	$ 276,185	291,960		
SENATE BILL NO. 50 CO 911				
Cash Receipts:				
Telephone Surcharges	$ -	170,221	-	170,221
Expenditures:				
Contractual Services	-	-	-	-
Receipts Over (Under) Expenditures				
Unencumbered Cash, January 1	-	170,221		
Unencumbered Cash, December 31	-	-		
	$ -	170,221		

GEARY COUNTY, KANSAS

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(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
PBC CLOUD COUNTY CC	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Delinquent Tax	$ 148	370	500	(130)
CCCC Rent	46,008	65,423	45,000	20,423
Total Cash Receipts	46,156	65,793	45,500	20,293
Expenditures:				
Building Maintenance	18,521	81,117	272,516	(191,399)
Receipts Over (Under) Expenditures	27,635	(15,324)		
Unencumbered Cash, January 1	251,015	278,650		
Unencumbered Cash, December 31	$ 278,650	263,326		
PBC PENNELL - COURTHOUSE				
Cash Receipts:				
Rents	$ 438,400	438,400	438,400	-
Expenditures:				
Rent to PBC	438,400	438,400	438,400	-
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	31,223	31,223		
Unencumbered Cash, December 31	$ 31,223	31,223		
RILEY/GEARY MORTGAGE REVENUE BONDS				
Cash Receipts:				
Collections	$ 2,044	-	5,000	(5,000)
Expenditures:				
Transfer to General	674	7,551	9,281	(1,730)
Receipts Over (Under) Expenditures				
Unencumbered Cash, January 1	1,370	(7,551)		
Unencumbered Cash, December 31	6,181	7,551		
	$ 7,551	-		

GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS
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REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
CO. NEIGHBORHOOD REVITAL REBATE	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 561,588	590,047	575,672	14,375
Delinquent Tax	17,918	44,484	6,000	38,484
Motor Vehicle Tax	65,263	62,166	62,629	(463)
Recreational Vehicle Tax	690	570	728	(158)
16/20M Vehicle Tax	1,199	1,426	1,026	400
Total Cash Receipts	646,658	698,693	646,055	52,638
Expenditures:				
Neighborhood Revitalization Rebates	615,995	684,539	710,000	(25,461)
Receipts Over (Under) Expenditures	30,663	14,154		
Unencumbered Cash, January 1	103,766	134,429		
Unencumbered Cash, December 31	$ 134,429	148,583		
THE BLUFFS TIF DISTRICT				
Cash Receipts:				
Ad Valorem Property Tax	$ 118,746	-	-	-
Delinquent Tax	2,562	8,068	-	8,068
Motor Vehicle Tax	13,629	13,145	13,247	(102)
Recreational Vehicle Tax	144	121	154	(33)
16/20M Vehicle Tax	149	302	217	85
Total Cash Receipts	135,230	21,636	13,618	8,018
Expenditures:				
Distribution of Collected Taxes	124,290	-	-	-
Transfer to General	-	27,084	27,084	-
Total Expenditures	124,290	27,084	27,084	-
Receipts Over (Under) Expenditures	10,940	(5,448)		
Unencumbered Cash, January 1	18,798	29,738		
Unencumbered Cash, December 31	$ 29,738	24,290		

GEARY COUNTY, KANSAS

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FIRE DISTRICT NO. 1	2011 Actual	2012 Actual	2012 Budget	Variance - Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 124,177	146,801	145,522	1,279
Delinquent Tax	1,824	2,948	1,400	1,548
Motor Vehicle Tax	20,222	19,999	19,064	935
Recreational Vehicle Tax	382	307	398	(91)
16/20M Vehicle Tax	1,049	903	822	81
Grant Monies	-	124,677	-	124,677
Sale of Assets	-	6,500	-	6,500
Other Receipts	2,793	16,088	-	16,088
Total Cash Receipts	150,447	318,223	167,206	151,017
Expenditures:				
Personal Services	79,055	84,429	77,655	6,774
Utilities	8,411	179	-	179
Parts and Supplies	27,883	41,456	32,065	9,391
Contractual Services	15,559	36,853	26,700	10,153
Capital Outlay	45,467	125,412	81,700	43,712
Reimburse Employees' Benefits	25,117	26,021	32,300	(6,279)
Transfer to Special Fire Protection	35,000	-	-	-
Total Expenditures	236,492	314,350	250,420	63,930
Receipts Over (Under) Expenditures	(86,045)	3,873		
Unencumbered Cash, January 1	150,702	64,657		
Unencumbered Cash, December 31	$ 64,657	68,530		

GEARY COUNTY, KANSAS

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FOR THE YEAR ENDED DECEMBER 31, 2012
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
LIBRARY	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 62,767	63,181	63,464	(283)
Delinquent Tax	709	1,924	400	1,524
Motor Vehicle Tax	10,803	10,382	9,796	586
Recreational Vehicle Tax	173	135	169	(34)
16/20M Vehicle Tax	270	454	436	18
Total Cash Receipts	74,722	76,076	74,265	1,811
Expenditures:				
Remittances to Dorothy Bramlage Library	73,826	75,000	75,000	-
Receipts Over (Under) Expenditures	896	1,076		
Unencumbered Cash, January 1	1,500	2,396		
Unencumbered Cash, December 31	$ 2,396	3,472		
WATER DISTRICTS NO. 2 & 3				
Cash Receipts:				
Ad Valorem Property Tax	$ 5,090	5,501	5,387	114
Delinquent Tax	104	79	100	(21)
Motor Vehicle Tax	356	922	370	552
Recreational Vehicle Tax	29	21	31	(10)
Collections	7,570	7,917	9,000	(1,083)
Total Cash Receipts	13,149	14,440	14,888	(448)
Expenditures:				
Personal Services	7,377	8,010	5,000	3,010
Contractual Services	913	1,559	4,500	(2,941)
Electricity	3,270	2,714	3,500	(786)
Tools, Parts & Supplies	2,212	768	2,500	(1,732)
Capital Outlay	-	-	5,388	(5,388)
Total Expenditures	13,772	13,051	20,888	(7,837)
Receipts Over (Under) Expenditures	(623)	1,389		
Unencumbered Cash, January 1	4,469	3,846		
Unencumbered Cash, December 31	$ 3,846	5,235		

GEARY COUNTY, KANSAS

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LAUREL CANYON SEWER DISTRICT A/K/A SEWER DISTRICT NO. 4	2011 Actual	2012 Actual	2012 Budget	Variance - Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	$ 5,090	5,501	5,387	114
Delinquent Tax	104	79	100	(21)
Motor Vehicle Tax	356	922	370	552
Recreational Vehicle Tax	29	21	31	(10)
Collections	6,612	6,781	7,500	(719)
Total Cash Receipts	12,191	13,304	13,388	(84)
Expenditures:				
Personal Services	5,617	5,430	5,500	(70)
Electricity	1,682	1,451	3,000	(1,549)
Tools, Parts & Supplies	607	890	1,000	(110)
Contractual Services	4,722	5,682	2,000	3,682
Capital Outlay	-	-	5,888	(5,888)
Total Expenditures	12,628	13,453	17,388	(3,935)
Receipts Over (Under) Expenditures	(437)	(149)		
Unencumbered Cash, January 1	968	531		
Unencumbered Cash, December 31	$ 531	382		

GEARY COUNTY, KANSAS

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REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012
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SPECIAL LAW ENFORCEMENT*	2011	2012
Cash Receipts:		
Federal Reimbursements	$ 45,000	45,000
Expenditures:		
Personal Services	28,495	25,182
Receipts Over (Under) Expenditures	16,505	19,818
Unencumbered Cash, January 1	99,067	115,572
Unencumbered Cash, December 31	$ 115,572	135,390
JUVENILE DIVERSION*		
Cash Receipts:		
Fees	$ 10,943	9,863
Expenditures:		
Personal Services	575	1,375
Contractual Services	10,693	4,837
Commodities	546	3,049
Total Expenditures	11,814	9,261
Receipts Over (Under) Expenditures	(871)	602
Unencumbered Cash, January 1	1,044	173
Unencumbered Cash, December 31	$ 173	775
EMERENCY MGT MITIGATION GRANT*		
Cash Receipts:		
State of Kansas	$ -	-
Expenditures:		
Contractual Services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	500	500
Unencumbered Cash, December 31	$ 500	500

* Not Budgeted

GEARY COUNTY, KANSAS

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SPECIAL LAW ENFORCEMENT TRUST (SHERIFF DRUG FORFEITURE)*	2011	2012
Cash Receipts:		
Proceeds from Cases	$ 80,007	370,914
State of Kansas	2,827	-
Sale of Assets	11,800	5,820
Insurance Proceeds	31,006	-
Reimbursement - County Atty Drug Forfeiture	11,408	7,270
Miscellaneous	2,000	-
Total Cash Receipts	139,048	384,004
Expenditures:		
Contractual Services	35,930	141,801
Commodities	5,407	23,941
Capital Outlay	105,268	31,393
Total Expenditures	146,605	197,135
Receipts Over (Under) Expenditures	(7,557)	186,869
Unencumbered Cash, January 1	169,783	162,226
Unencumbered Cash, December 31	$ 162,226	349,095

EQUIPMENT RESERVE*		
Cash Receipts:		
Transfer from General	$ 100,000	100,000
Transfer from Road & Bridge	-	140,000
Total Cash Receipts	100,000	240,000
Expenditures:		
Capital Outlay - Radio Upgrade	113,407	15,495
Capital Outlay - Election	-	26,471
Capital Outlay - Backhoe	50,000	-
Total Expenditures	163,407	41,966
Receipts Over (Under) Expenditures	(63,407)	198,034
Unencumbered Cash, January 1	205,742	142,335
Unencumbered Cash, December 31	$ 142,335	340,369

* Not Budgeted

GEARY COUNTY, KANSAS

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KANSAS DEPARTMENT OF CORRECTIONS*	2011	2012
Cash Receipts:		
State of Kansas	$ 466,531	458,801
Other Receipts	24,199	21,896
Total Cash Receipts	490,730	480,697
Expenditures:		
Administrative Staff:		
KDOC Personnel	195,298	196,515
KDOC Travel	3,872	8,182
KDOC Equipment	19,096	11,343
KDOC Supplies & Commodities	3,555	5,790
KDOC Contractual	9,220	13,496
KDOC Training	3,347	12,688
KDOC Rent/Facilities	19,989	29,661
KDOC Other Operations	2,543	5,434
Line Staff:		
KDOC Personnel	191,986	211,761
KDOC Travel	3,967	-
KDOC Equipment	3,894	-
KDOC Supplies & Commodities	5,389	-
KDOC Contractual	4,571	-
KDOC Training	2,882	-
KDOC Rent/Facilities	7,774	-
Total Expenditures	477,383	494,870
Receipts Over (Under) Expenditures	13,347	(14,173)
Unencumbered Cash, January 1	58,335	71,682
Unencumbered Cash, December 31	$ 71,682	57,509

* Not Budgeted

GEARY COUNTY, KANSAS

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JUVENILE JUSTICE AUTHORITY - SANCTION*	2011	2012
Cash Receipts:		
State of Kansas	$ 578,985	580,747
Miscellaneous	4,674	3,095
Total Cash Receipts	583,659	583,842
Expenditures:		
KDOC Personnel	488,218	495,579
KDOC Travel	14,988	19,615
KDOC Equipment	6,248	7,889
KDOC Supplies & Commodities	6,941	9,426
KDOC Contractual	11,684	6,231
KDOC Training	3,438	7,618
KDOC Rent/Facilities	32,843	36,350
KDOC Other Operations	2,074	1,529
KDOC Communication	6,402	6,658
Total Expenditures	572,836	590,895
Receipts Over (Under) Expenditures	10,823	(7,053)
Unencumbered Cash, January 1	12,170	22,993
Unencumbered Cash, December 31	$ 22,993	15,940

* Not Budgeted

GEARY COUNTY, KANSAS

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JUVENILE JUSTICE AUTHORITY - PREVENTION*	2011	2012
Cash Receipts:		
State of Kansas	$ 72,421	31,708
Miscellaeous Reimbursements	338	63
Total Cash Receipts	72,759	31,771
Expenditures:		
KDOC Personnel	58,569	26,466
KDOC Travel	1,152	206
KDOC Equipment	1,498	264
KDOC Supplies & Commodities	2,112	1,158
KDOC Contractual	2,338	(29)
KDOC Training	1,629	216
KDOC Rent/Facilities	5,324	243
KDOC Other Operations	523	741
KDOC Communication	49	19
Total Expenditures	73,194	29,284
Receipts Over (Under) Expenditures	(435)	2,487
Unencumbered Cash, January 1	(1,066)	(1,501)
Unencumbered Cash, December 31	$ (1,501)	986

* Not Budgeted

GEARY COUNTY, KANSAS

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COMMUNITY CORRECTION GRANTS*	2011	2012
Cash Receipts:		
Reimbursements/Fees	$ 61,975	35,726
Expenditures:		
KDOC Personnel	25,662	26,212
KDOC Travel	133	109
KDOC Equipment	22	117
KDOC Supplies & Commodities	838	648
KDOC Contractual	754	137
KDOC Training	76	39
KDOC Rent/Facilities	1,710	1,754
KDOC Other Operations	31,738	32,972
KDOC Communication	130	130
Total Expenditures	61,063	62,118
Receipts Over (Under) Expenditures	912	(26,392)
Unencumbered Cash, January 1	27,805	28,717
Unencumbered Cash, December 31	$ 28,717	2,325

JJA SUPPLEMENTAL FUNDS*		
Cash Receipts:		
State of Kansas	$ -	-
Expenditures:		
KDOC Personnel	7,415	1,076
KDOC Supplies & Commodities	229	-
KDOC Training	72	951
Total Expenditures	7,716	2,027
Receipts Over (Under) Expenditures	(7,716)	(2,027)
Unencumbered Cash, January 1	19,614	11,898
Unencumbered Cash, December 31	$ 11,898	9,871

* Not Budgeted

GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS
SCHEDULE 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)

EMERGENCY MANAGEMENT GRANT*	2011	2012
Cash Receipts:		
Miscellaneous	$ 263	255
Expenditures:		
Contractual Services	-	-
Receipts Over (Under) Expenditures	263	255
Unencumbered Cash, January 1	2,289	2,552
Unencumbered Cash, December 31	$ 2,552	2,807

FIRE GRANT*		
Cash Receipts:		
Auction Proceeds	$ -	-
Expenditures:		
Commodities	-	329
Capital Outlay	-	12,000
Building Mantenance & Repair	-	482
Total Expenditures	-	12,811
Receipts Over (Under) Expenditures	-	(12,811)
Unencumbered Cash, January 1	19,420	19,420
Unencumbered Cash, December 31	$ 19,420	6,609

CITIZENS CORP GRANT*		
Cash Receipts:		
State of Kansas	$ 5,950	-
Expenditures:		
Reimburse General Fund	-	-
Receipts Over (Under) Expenditures	5,950	-
Unencumbered Cash, January 1	-	5,950
Unencumbered Cash, December 31	$ 5,950	5,950

GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS
SCHEDULE 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)

COUNTY ATTORNEY DRUG FORFEITURE*	2011	2012
Cash Receipts:		
Auction Proceeds	$ 5,790	115,778
Expenditures:		
Personal Services	25,280	25,280
Miscellaneous	2,811	23,295
Total Expenditures	28,091	48,575
Receipts Over (Under) Expenditures	(22,301)	67,203
Unencumbered Cash, January 1	40,131	17,830
Unencumbered Cash, December 31	$ 17,830	85,033

REGISTER OF DEEDS - TECHNOLOGY*		
Cash Receipts:		
Collections	$ 40,344	58,416
Expenditures:		
Contractual Services	51,514	21,817
Commodities	1,006	1,356
Capital Outlay	7,883	18,635
Total Expenditures	60,403	41,808
Receipts Over (Under) Expenditures	(20,059)	16,608
Unencumbered Cash, January 1	54,766	34,707
Unencumbered Cash, December 31	$ 34,707	51,315

* Not Budgeted

GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS
SCHEDULE 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)

FD #1 - SPECIAL FIRE PROTECTION RESERVE*	2011	2012
Cash Receipts:		
Transfer from Fire District No. 1	$ 35,000	-
Expenditures:		
Capital Outlay	-	38,802
Receipts Over (Under) Expenditures	35,000	(38,802)
Unencumbered Cash, January 1	35,000	70,000
Unencumbered Cash, December 31	$ 70,000	31,198

* Not Budgeted

GEARY COUNTY, KANSAS

BOND AND INTEREST FUNDS
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)

	2011	2012		Variance -
BOND & INTEREST	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Delinquent Tax	$ 52	203	-	203
Expenditures:				
Transfer to General Fund	351	-	222	(222)
Receipts Over (Under) Expenditures	(299)	203		
Unencumbered Cash, January 1	574	275		
Unencumbered Cash, December 31	$ 275	478		

HOSPITAL IMPROVEMENT 2006 (G.O. BOND)				
Cash Receipts:				
Ad Valorem Property Tax	$ 823,854	847,568	827,014	20,554
Delinquent Tax	26,531	65,107	12,000	53,107
Motor Vehicle Tax	89,905	91,012	91,865	(853)
Recreational Vehicle Tax	30	-	1,067	(1,067)
16/20M Vehicle Tax	2,717	2,793	1,504	1,289
Sales Tax	1,206,178	1,259,894	1,000,000	259,894
Interest Income	342	322	-	322
Total Cash Receipts	2,149,557	2,266,696	1,933,450	333,246
Expenditures:				
Bond Principal	520,000	590,000	590,000	-
Bond Interest	1,554,607	1,520,806	1,525,000	(4,194)
Maintain Account Balance	-	-	297,700	(297,700)
Total Expenditures	2,074,607	2,110,806	2,412,700	(301,894)
Receipts Over (Under) Expenditures	74,950	155,890		
Unencumbered Cash, January 1	636,649	711,599		
Unencumbered Cash, December 31	$ 711,599	867,489		

GEARY COUNTY, KANSAS

BOND AND INTEREST FUNDS
SCHEDULE 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)

HOSPITAL G.O. BOND - DEBT RESERVE*	2011	2012
Cash Receipts:		
Bond Proceeds	$ -	-
Expenditures:	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	1,000,000	1,000,000
Unencumbered Cash, December 31	$ 1,000,000	1,000,000

ROCKWOOD WEST*		
Cash Receipts:		
Special Assessments	$ -	-
Expenditures:		
Bond Principal	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	2,508	2,508
Unencumbered Cash, December 31	$ 2,508	2,508

* Not Budgeted

GEARY COUNTY, KANSAS

BOND AND INTEREST FUNDS
SCHEDULE 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)

COUNTRY MEADOWS*	2011	2012
Cash Receipts:		
Special Assessments	$ -	-
Expenditures:		
Bond Principal	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	4,468	4,468
Unencumbered Cash, December 31	$ 4,468	4,468

MCGEORGE BENEFIT DISTRICT*		
Cash Receipts:		
Special Assessments	$ 6,057	6,857
Expenditures:		
Bond Principal	3,000	4,000
Bond Interest	3,058	2,857
Commission & Postage	1	1
Total Expenditures	6,059	6,858
Receipts Over (Under) Expenditures	(2)	(1)
Unencumbered Cash, January 1	1,148	1,146
Unencumbered Cash, December 31	$ 1,146	1,145

* Not Budgeted

GEARY COUNTY, KANSAS

BOND AND INTEREST FUNDS
SCHEDULE 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)

PRAIRIE VIEW SUBDIVISION*	2011	2012
Cash Receipts:		
Special Assessments	$ 3,406	3,409
Expenditures:		
Bond Principal	1,900	2,000
Bond Interest	1,506	1,409
Commission & Postage	1	1
Total Expenditures	3,407	3,410
Receipts Over (Under) Expenditures	(1)	(1)
Unencumbered Cash, January 1	222	221
Unencumbered Cash, December 31	$ 221	220

R.W. WEST #3 NORTH BENEFIT DISTRICT*		
Cash Receipts:		
Special Assessments	$ 6,089	6,121
Expenditures:		
Bond Principal	3,400	3,600
Bond Interest	2,689	2,521
Commission & Postage	1	1
Total Expenditures	6,090	6,122
Receipts Over (Under) Expenditures	(1)	(1)
Unencumbered Cash, January 1	(63)	(64)
Unencumbered Cash, December 31	$ (64)	(65)

* Not Budgeted

GEARY COUNTY, KANSAS

BOND AND INTEREST FUNDS
SCHEDULE 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)

WALTERS/LAURENCE BENEFIT DISTRICT*	2011	2012
Cash Receipts:		
Special Assessments	$ 7,712	8,250
Expenditures:		
Bond Principal	4,000	5,000
Bond Interest	3,486	3,296
Commission & Postage	1	1
Total Expenditures	7,487	8,297
Receipts Over (Under) Expenditures	225	(47)
Unencumbered Cash, January 1	3,653	3,878
Unencumbered Cash, December 31	$ 3,878	3,831
CEDAR ESTATES*		
Cash Receipts:		
Special Assessments	$ 7,664	7,493
Expenditures:		
Bond Principal	4,000	4,000
Bond Interest	3,468	3,270
Commission & Postage	1	1
Total Expenditures	7,469	7,271
Receipts Over (Under) Expenditures	195	222
Unencumbered Cash, January 1	(2,203)	(2,008)
Unencumbered Cash, December 31	$ (2,008)	(1,786)

* Not Budgeted

GEARY COUNTY, KANSAS

BOND AND INTEREST FUNDS
SCHEDULE 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)

	2011	2012
REPLAT ROLLING HILLS*		
Cash Receipts:		
Special Assessments	$ 3,884	3,785
Expenditures:		
Bond Principal	2,000	2,000
Bond Interest	1,786	1,687
Commission & Postage	1	1
Total Expenditures	3,787	3,688
Receipts Over (Under) Expenditures	97	97
Unencumbered Cash, January 1	3,519	3,616
Unencumbered Cash, December 31	$ 3,616	3,713
ROCKWOOD EAST #1*		
Cash Receipts:		
Special Assessments	3,455	3,468
Expenditures:		
Bond Principal	1,200	1,300
Bond Interest	2,255	2,168
Total Expenditures	3,455	3,468
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	1,236	1,236
Unencumbered Cash, December 31	$ 1,236	1,236
REPLAT COUNTRY MEADOWS BENEFIT DISTRICT*		
Cash Receipts:		
Special Assessments	$ 4,766	7,042
Expenditures:		
Bond Principal	2,000	3,000
Bond Interest	2,878	2,745
Total Expenditures	4,878	5,745
Receipts Over (Under) Expenditures	(112)	1,297
Unencumbered Cash, January 1	(1,595)	(1,707)
Unencumbered Cash, December 31	$ (1,707)	(410)

* Not Budgeted

GEARY COUNTY, KANSAS

BUSINESS FUNDS
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)

WASTE DISPOSAL	2011 Actual	2012 Actual	2012 Budget	Variance - Over (Under)
Cash Receipts:				
User Fees	$ 1,689,165	1,955,280	1,700,000	255,280
Freon	660	1,090	1,000	90
Interest on Idle Funds	343	302	500	(198)
Total Cash Receipts	1,690,168	1,956,672	1,701,500	255,172
Expenditures:				
Personal Services	-	-	25,500	(25,500)
Contractual Services	1,717,064	1,826,605	1,638,945	187,660
Commodities	4,171	3,309	10,000	(6,691)
Household Hazardous Waste	13,235	14,449	20,000	(5,551)
Reimburse Employees' Benefits	6,327	513	5,460	(4,947)
Total Expenditures	1,740,797	1,844,876	1,699,905	144,971
Receipts Over (Under) Expenditures	(50,629)	111,796		
Unencumbered Cash, January 1	59,537	8,908		
Unencumbered Cash, December 31	$ 8,908	120,704		

GEARY COUNTY, KANSAS

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 18,465,075	32,491,238	32,508,086	18,448,227
Delinquent Personal Tax	257,870	102,550	100,011	260,409
Real Estate Redemptions	1,596,216	2,095,472	2,933,949	757,739
Advance Tax	-	5,258	5,258	-
Vehicle Personal Tax	78,050	2,618,488	2,623,944	72,594
Rental Vehicle Excise Tax	-	27,859	27,859	-
Recreational Vehicle Tax	871	22,801	22,938	734
Escapted Taxes	-	2,289	-	2,289
Neighborhood Revitalization	-	1,816,443	1,816,443	-
Bluffs TIF District	-	349,776	349,776	-
Compensating Use Tax	140,728	1,423,071	1,462,186	101,613
Motor Vehicle	7,180	1,528,471	1,528,386	7,265
Freedom Park	17,407	850	-	18,257
County School Foundation	114	-	-	114
Cash Short/Over	(3,482)	1,660	2,017	(3,839)
Auto Special	59,070	263,535	273,011	49,594
Prosecuting Attorney	10,181	4,982	3,521	11,642
Fish & Game Licenses	-	1,392	1,392	-
Special Fish & Game	-	81	81	-
Hatchery Fees	70	-	-	70
Stray Animals	-	499	441	58
Milford Dam Flood Control	-	89,390	89,390	-
Escrow Fees	113,267	120,340	187,158	46,449
Suspense	602	51,907	50,486	2,023
Total Distributable Fund	20,743,219	43,018,352	43,986,333	19,775,238
State Funds:				
Educational Building	4,731	252,585	252,357	4,959
Institutional Building	2,332	126,132	126,067	2,397
General	-	7	7	-
Total State Funds	7,063	378,724	378,431	7,356
Subdivision Funds:				
School Districts	121,928	10,652,729	10,647,309	127,348
Townships	2,441	55,580	55,581	2,440
Cemeteries	1,684	30,511	30,377	1,818
Cities	10,010	12,945,552	12,791,475	164,087
Watersheds	1,321	2,410	2,422	1,309
Dwight Fire Dist. No. 6	71	4,495	4,485	81
Wabaunsee Fire & Ambulance	181	11,703	11,750	134
Total Subdivision Funds	137,636	23,702,980	23,543,399	297,217

GEARY COUNTY, KANSAS

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Office Cash:				
Animal Shelter	$ 50	-	-	50
Appraiser	137	431	426	142
Clerk of District Court	85,553	2,522,117	2,352,873	254,797
Convention & Tourism	255	1,701	1,560	396
County Attorney	62,840	118,370	118,868	62,342
County Clerk	13,838	23,156	23,681	13,313
Court Trustee	2,071	270,975	268,691	4,355
Highway Department	117	231	270	78
Law Library	273,625	28,496	27,200	274,921
Noxious Weed	83	-	41	42
Register of Deeds	9,655	681,499	689,201	1,953
Sheriff/Jail	56,738	644,431	473,968	227,201
Transfer Station/HHW	432	80	-	512
Treasurer - Special Auto	11,138	25,004	24,028	12,114
Total Office Cash	516,532	4,316,491	3,980,807	852,216
Total Agency Funds	$ 21,404,450	71,416,547	71,888,970	20,932,027