

**JEFFERSON COUNTY, KANSAS**

**FINANCIAL STATEMENTS**

**December 31, 2012**

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Jefferson County, Kansas

FINANCIAL STATEMENTS

December 31, 2012

Table of Contents

	<u>Page</u>
FINANCIAL SECTION	
Independent Auditor's Report	1 - 2
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash	3 - 4
Notes to the Financial Statements	5 - 12
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	13
SCHEDULE 2	
Schedule of Receipts and Expenditures - Actual and Budget or Actual Only	
General and Special Purpose Funds	
General Fund	14 - 17
Abandoned Cemetery Fund	18
Ambulance Fund	19
Ambulance Capital Outlay Fund	20
Appraiser's Cost Fund	21
Auto Administration Fund	22
Crime Victims Assistance Fund	23
D.A.R.E Fund	24
Elevator Maintenance Fund	25
Emergency 911 Communications Fund	26
Employee Benefits Fund	27
Equipment Reserve Fund	28
Health Fund	29
Jefferson County Sheriff Drug Buy Fund	30
Lake Patrol Fund	31
Law Enforcement Fund	32
Noxious Weed Capital Outlay Fund	33
Road and Bridge Fund	34
Road Improvement District #1 - Special Fund	35
Sales Tax Surplus - Law Enforcement Building Fund	36
Special Alcohol Program Fund	37
Special Law Enforcement Fund	38
Special Parks and Recreation Fund	39
Special Road and Bridge Machinery Fund	40
Stray Animal Fund	41
Technology - Register of Deeds Fund	42
Bond and Interest Fund	43

Jefferson County, Kansas

FINANCIAL STATEMENTS  
December 31, 2012

Table of Contents - Continued

	<u>Page</u>
SCHEDULE 2 (Continued)	
Schedule of Receipts and Expenditures - Actual and Budget or Actual Only	
Capital Project Funds	
Rock Creek Road Fund	44
Road and Bridge Project Fund	45
Fairway Drive Improvement Fund	46
Northwind Drive Improvement Fund	47
Lake Ridge Sewer Project Fund	48
Ambulance Substation Construction Fund	49
Business Fund	
Landfill Access Road Fund	50
Self Insured Health Insurance Fund	51
SCHEDULE 3	
Schedule of Receipts and Expenditures - Actual	
Agency Funds	52 - 53
SCHEDULE 4	
Schedule of Receipts and Expenditures - Actual	
Agency Funds - County Offices	54
UNAUDITED INFORMATION	
Schedule of Emergency Service Accounts Receivable	55



## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Jefferson County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Jefferson County, Kansas (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statement. The prior year partial comparative information has been derived from the County's financial statements for the year ended December 31, 2011. In our report dated September 7, 2012, on these financial statements we expressed an adverse opinion as to the presentation on the basis of generally accepted accounting principles and a qualified opinion as to the presentation on the Kansas prescribed basis of accounting.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the County 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.

[www.mizehouser.com](http://www.mizehouser.com) ■ mhco@mizehouser.com  
534 S Kansas Ave, Suite 700 ■ Topeka, KS 66603-3465 ■ 785.233.0536 p ■ 785.233.1078 f  
534 S Kansas Ave, Suite 400 ■ Topeka, KS 66603-3454 ■ 785.234.5573 p ■ 785.234.1037 f  
7101 College Blvd, Suite 900 ■ Overland Park, KS 66210-1984 ■ 913.451.1882 p ■ 913.451.2211 f  
211 E Eighth Suite A ■ Lawrence, KS 66044-2771 ■ 785.842.8844 p ■ 785.842.9049 f

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

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County 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*

During the audit, we were not given access to the financial records of the District Court. Because we did not have access to the records of the District Court, we were unable to form an opinion regarding the amount of District Court revenue and expenditures in the financial statements for the year ended December 31, 2012. District Court revenues totaled \$553,808 and the District Court expenditures totaled \$666,998.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had District Court records been made available to us, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

The financial statements include partial prior-year comparative information. Such information does not include all of the information required for a presentation in conformity with the Kansas prescribed basis of accounting. Accordingly, such information should be read in conjunction with the County’s financial statements for the year ended December 31, 2011, from which such partial information was derived.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1. The schedule of emergency services accounts receivable is presented for purposes of additional analysis and is not a required part of the financial statements. The schedule of emergency services accounts receivable has not been subjected to the auditing procedures applied by in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

*Mize Houser & Company PA*

June 28, 2013

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

<u>Funds</u>	Beginning Unencumbered <u>Cash Balance</u>	Piror Year Cancelled <u>Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered <u>Cash Balance</u>	Add: Encumbrances and Accounts <u>Payable</u>	Ending Cash <u>Balance</u>
Governmental Type Funds:							
General Funds:							
General Fund	\$ 550,542	\$ -	\$ 4,884,686	\$ 4,704,854	\$ 730,374	\$ 71,601	\$ 801,975
Special Purpose Funds:							
Abandoned Cemetery	8,542	-	-	-	8,542	-	8,542
Ambulance	56,748	-	989,895	925,200	121,443	5,488	126,931
Ambulance Capital Outlay	345,288	-	-	188,772	156,516	1,301	157,817
Appraiser's Cost	11,971	-	436,450	440,441	7,980	-	7,980
Auto Administration	17,919	-	234,408	235,669	16,658	-	16,658
Crime Victims Assistance	2,829	-	-	-	2,829	-	2,829
D.A.R.E.	53	-	-	-	53	-	53
Elevator Maintenance	22,093	-	3,000	3,170	21,923	-	21,923
Emergency 911 Communications	187,217	-	122,798	75,479	234,536	-	234,536
Employee Benefits	-	-	8,745	8,745	-	-	-
Equipment Reserve	3,244,193	-	590,450	554,713	3,279,930	6,202	3,286,132
Health	536,515	-	2,205,180	2,279,498	462,197	33,020	495,217
Jefferson County Sheriff Drug Buy	3,124	-	-	-	3,124	-	3,124
Lake Patrol	41,025	-	35,145	25,265	50,905	-	50,905
Law Enforcement	70,257	-	2,865,157	2,925,050	10,364	19,786	30,150
Noxious Weed Capital Outlay	20,879	-	-	2,864	18,015	-	18,015
Road and Bridge	290,685	-	4,557,360	4,595,138	252,907	100,634	353,541
Road Improvement Dist. #1 - Special	14,717	-	3,000	-	17,717	-	17,717
Sales Tax Surplus - Law Enforce. Bldg.	7,704	-	-	-	7,704	-	7,704
Special Alcohol Program	89,815	-	28,624	18,000	100,439	-	100,439
Special Law Enforcement	153,992	-	9,073	24,885	138,180	-	138,180
Special Parks and Recreation	76,119	-	13,548	-	89,667	-	89,667
Special Road and Bridge Machinery	687,565	-	409,986	332,660	764,891	-	764,891
Stray Animal	-	-	2,300	1,197	1,103	-	1,103
Technology - Register of Deeds	81,861	-	26,892	17,214	91,539	312	91,851
Debt Service Fund:							
Bond and Interest	20,828	-	451,380	438,873	33,335	-	33,335

Jefferson County, Kansas  
 Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (Continued)

<u>Funds (Continued)</u>	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Capital Project Funds:							
Rock Creek Road	\$ 444	\$ -	\$ -	\$ -	\$ 444	\$ -	\$ 444
Road and Bridge Project	-	-	-	-	-	-	-
Fairway Drive Improvement	2,563	-	5,948	5,948	2,563	-	2,563
Northwind Drive Improvement	5,223	-	14,700	14,272	5,651	-	5,651
Lake Ridge Sewer Project	-	-	147,699	147,699	-	-	-
Ambulance Substation Construction	-	-	170,000	170,000	-	-	-
Business Funds:							
Landfill Access Road	331,461	-	65,607	-	397,068	-	397,068
Self Insured Health Insurance	1,598	-	105,328	106,926	-	-	-
Total Primary Government	<u>\$ 6,883,770</u>	<u>\$ -</u>	<u>\$ 18,387,359</u>	<u>\$ 18,242,532</u>	<u>\$ 7,028,597</u>	<u>\$ 238,344</u>	<u>\$ 7,266,941</u>

COMPOSITION OF CASH:

State Bank of Oskaloosa Checking	\$ 174,496
State Bank of Oskaloosa Checking-County Offices	89,649
Kendall State Bank Checking	249,022
Bank of McLouth Money Market	304,167
Denison State Bank-Savings	449,094
Denison State Bank - CD	2,000,000
First State Bank and Trust CD	189,410
State of Kansas MIP	16,714,405
Mutual Savings	19,528
Cash on hand	<u>1,000</u>
Total Cash	20,190,771
Agency Funds per Schedule 3	<u>[12,923,830]</u>
Total Primary Government (excluding Agency Funds)	<u>\$ 7,266,941</u>

Jefferson County, Kansas

Notes to the Financial Statements  
December 31, 2012

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

Jefferson County, Kansas, is a municipal corporation governed by an elected three-member commission. These financial statements present the County (the primary government) and any related municipal entities of which the County is considered to be financially accountable. The County has no related municipal entities.

**B. REGULATORY BASIS FUND TYPES**

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

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

General Fund - to account for the resources except those required to be accounted for in another fund.

Special Purpose Funds - to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

Capital Project Funds - to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

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

Business Funds - to account for the operations that are financed and operated in a manner similar to private business enterprises - where the stated intent is that the costs be financed or recovered primarily through user charges - or where periodic determination of receipts and expenditures is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Agency Funds - to account for assets held by a governmental unit as an agent for individuals, private organizations, other governmental units, and/or other funds.

Jefferson County, Kansas

Notes to the Financial Statements  
December 31, 2012

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

*Departure from Accounting Principles Generally Accepted in the United States of America.* The basis of accounting described above results in a financial statement presentation which shows cash receipts (except as noted), cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, temporary notes and compensated absences are not presented in the financial statements. Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase, as required by state statutes.

*Comparative Data / Reclassifications.* Comparative data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the government's financial position and operations. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

**D. BUDGETARY INFORMATION**

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

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

Jefferson County, Kansas

Notes to the Financial Statements  
December 31, 2012

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. BUDGETARY INFORMATION (Continued)**

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. No budget amendments were made during 2012.

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

All legal annual operating budgets are prepared using the statutory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and certain special revenue funds.

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

Actual expenditures exceeded budgeted expenditures in the Ambulance Fund which is a violation of K.S.A. 79-2935.

**E. AD VALOREM TAX REVENUES**

The determination of assessed valuations and collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuations on January 1 and the County Clerk spreads the annual assessment on the tax rolls. Property taxes are levied as of November 1 and become a lien on the property as of that date. Payments are due November 1, becoming delinquent, with penalty, December 21. Payments of 50% are accepted through December 20, with the second 50% then being due on or before May 10 of the following year.

The County Treasurer is the tax collection agent for all taxing entities within the County. The initial distribution to the subdivisions, including the County, is on or before January 20 of the ensuing year. Additional amounts are distributed on four (4) subsequent dates throughout the calendar year.

Jefferson County, Kansas

Notes to the Financial Statements  
December 31, 2012

**II. DEPOSITS AND INVESTMENTS**

*Deposits.* 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 County 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.

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

Some of the County's investments are of bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the U.S. government or any agency thereof, and various other investments as specified in K.S.A. 10-131.

At December 31, 2012, the County has the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	<u>\$ 16,714,405</u>	S&P AAAF/S1+

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 10 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.

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas County, 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 \$3,476,366 and the bank balance was \$3,524,249. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$1,208,938 was covered by federal depository insurance and the balance of \$2,315,311 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 to be adequately secured.

Jefferson County, Kansas

Notes to the Financial Statements  
December 31, 2012

**III. LONG-TERM DEBT**

Following is a detailed listing of the County's long-term debt outstanding at December 31, 2012:

<u>Debt Issue</u>	<u>Date Issued</u>	<u>Final Maturity Date</u>	<u>Original Amount</u>	<u>Outstanding Amount</u>	<u>Interest Rate</u>
G.O. Bonds:					
Series 1998	06/16/98	06/01/38	\$ 410,300	\$ 280,000	Various
Series 2003	07/15/03	09/01/23	164,121	108,000	Various
Series 2005	11/01/05	05/01/26	5,240,000	4,710,000	3.20 - 4.10%
Series 2005B	12/01/05	10/01/15	40,664	16,198	5.00%
Series 2010	9/13/2010	10/01/30	170,000	159,923	5.25%
				<u>\$ 5,274,121</u>	
Loan:					
Water Pollution Revolving Loan	10/28/05	09/01/26	551,559	\$ 398,495	2.86%
				<u>\$ 398,495</u>	
Leases:					
Ambulance	01/22/09	01/22/17	120,600	\$ 66,501	4.75%
Ambulance	06/05/09	01/22/17	100,000	65,657	4.75%
Ambulance Building	05/21/12	05/21/22	170,000	170,000	1.77%
				<u>\$ 302,158</u>	

Following is a summary of changes in long-term debt for the year ended December 31, 2012:

<u>Type of Issue</u>	<u>Beginning Principal Outstanding</u>	<u>Additions to Principal</u>	<u>Reductions of Principal</u>	<u>Ending Principal Outstanding</u>
G.O. Bonds:				
To Be Paid With Tax Levies	\$ 5,552,291	\$ -	\$ 278,170	\$ 5,274,121
Loans:				
Water Pollution Revolving Loan	567,154	-	168,659	398,495
Capital leases:				
To Be Paid With Tax Levies	<u>155,109</u>	<u>170,000</u>	<u>22,951</u>	<u>302,158</u>
<b>Total</b>	<u>\$ 6,274,554</u>	<u>\$ 170,000</u>	<u>\$ 469,780</u>	<u>\$ 5,974,774</u>

Jefferson County, Kansas

Notes to the Financial Statements  
December 31, 2012

**III. LONG-TERM DEBT (Continued)**

Annual debt service requirements to maturity for capital leases to be paid with tax levies:

<u>Lease Year</u>	<u>Principal Due</u>	<u>Interest Due</u>	<u>Total</u>
2013	\$ 39,697	\$ 9,345	\$ 49,042
2014	41,136	7,906	49,042
2015	42,619	6,423	49,042
2016	44,157	4,885	49,042
2017	45,768	3,274	49,042
2018-2022	<u>88,781</u>	<u>4,839</u>	<u>93,620</u>
Total	<u>\$ 302,158</u>	<u>\$ 36,672</u>	<u>\$ 338,830</u>

Annual debt service requirements to maturity for general obligation bonds to be paid with tax levies:

<u>Year</u>	<u>Principal Due</u>	<u>Interest Due</u>	<u>Total</u>
2013	\$ 288,692	\$ 207,231	\$ 495,922
2014	301,240	196,337	497,577
2015	311,817	184,671	496,487
2016	316,475	172,572	489,047
2017	326,815	160,210	487,024
2018-2022	1,829,830	897,397	2,727,227
2023-2027	1,731,443	191,501	1,922,944
2028-2032	87,810	29,155	116,965
2033-2037	65,000	11,994	76,994
2038-2042	<u>15,000</u>	<u>356</u>	<u>15,356</u>
Total	<u>\$ 5,274,121</u>	<u>\$ 2,051,424</u>	<u>\$ 7,325,544</u>

On October 28, 2005, the County authorized the execution of a \$606,330 loan with the Kansas Department of Health and Environment for the Jefferson County Sewer District #2. The loan was amended on September 18, 2007 to the amount of \$551,559. The loan gross interest rate is 2.86% of which .25% is a service fee rate. The loan's final maturity is 9/1/2026. Annual debt service requirements to maturity are as follows:

<u>Year</u>	<u>Principal Due</u>	<u>Interest Due</u>	<u>Total</u>
2013	\$ 24,568	\$ 11,223	\$ 35,790
2014	25,276	10,515	35,790
2015	26,004	9,787	35,790
2016	26,753	9,038	35,790
2017	27,523	8,267	35,790
2018-2022	149,974	28,977	178,952
2023-2027	<u>118,397</u>	<u>6,868</u>	<u>125,265</u>
Total	<u>\$ 398,495</u>	<u>\$ 84,676</u>	<u>\$ 483,171</u>

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Jefferson County, Kansas

Notes to the Financial Statements  
December 31, 2012

**IV. INTERFUND TRANSACTIONS**

	<u>From</u>	<u>In</u>	<u>Out</u>
General		\$ 138,890	\$ 586,168
Ambulance		98,472	-
Appraiser's Cost		-	62,000
Auto Administration		56,246	31,000
Elevator Maintenance		3,000	-
Employee Benefits		-	8,745
Equipment Reserve		590,450	282,915
Health		282,915	-
Law Enforcement		-	100,000
Road and Bridge		-	400,000
Special Road and Bridge Machinery		400,000	-
Self Insured Health Insurance		-	99,145
		<u>\$ 1,569,973</u>	<u>\$ 1,569,973</u>
Total		<u>\$ 1,569,973</u>	<u>\$ 1,569,973</u>

**V. DEFINED BENEFIT PENSION PLAN**

*Plan Description.* The County participates in the Kansas Public Employees Retirement System (KPERS). KPERS is a part of 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 issue a publicly available financial report that includes financial statements and required supplementary information. Those reports 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 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. 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. The employer contributions to KPERS for years ending December 31, 2012, 2011 and 2010 were \$553,493, \$508,264, and \$464,486, respectively, equal to the required contributions for each year.

Jefferson County, Kansas

Notes to the Financial Statements  
December 31, 2012

**VI. COMPENSATED ABSENCES**

The County's policy regarding vacation pay is:

Vacation leave shall be earned by all full-time and regular part-time employees from the date of their initial employment. Leave is accrued on a bi-weekly scale based on months of employment. Accrual will begin on the first day of the first full pay period following the date of the employee's initial employment. Leave for regular part time employees shall be accrued proportionately to the percentage of time worked.

Annual leave may be accrued up to a maximum of 200 hours.

The liability for accrued vacation payable at December 31, 2012 is \$311,166.

**VII. COMMITMENTS AND CONTINGENCIES**

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursements of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the County as of December 31, 2012.

**VIII. 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; natural disasters and other events for which the County carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**IX. DEFERRED COMPENSATION PLAN**

The County offers its employees a deferred compensation plan ("Plan") created in accordance with Internal Revenue Code Section 457. The Plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the Plan are transferred to a third-party custodial trust.

**X. FLEXIBLE BENEFIT PLAN (I.R.C. SECTION 125)**

The Commission has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. Benefits offered through the Plan include insurance benefits.

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

<u>Funds</u>	<u>Certified Budget</u>	Adjustment for Qualifying Budget <u>Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	Variance Over <u>[Under]</u>
Governmental Type Funds:					
General Funds:					
General Fund	\$ 4,738,576	\$ -	\$ 4,738,576	\$ 4,704,854	\$ 33,722
Special Purpose Funds:					
Ambulance	913,730	-	913,730	925,200	[11,470]
Appraiser's Cost	443,184	-	443,184	440,441	2,743
Health	2,339,079	-	2,339,079	2,279,498	59,581
Law Enforcement	2,934,384	-	2,934,384	2,925,050	9,334
Road and Bridge	4,770,894	-	4,770,894	4,595,138	175,756
Debt Service Funds:					
Bond and Interest	488,873	-	488,873	438,873	50,000

See independent auditor's report on the financial statements.

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

	Prior Year <u>Actual</u>	Current Year		Variance Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
<b>Cash Receipts</b>				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 2,532,198	\$ 2,576,922	\$ 2,668,613	\$ [91,691]
Delinquent taxes	43,611	45,118	30,000	15,118
Interest and charges on delinquent taxes	-	-	70,000	[70,000]
Motor vehicle taxes	287,107	368,206	371,973	[3,767]
Interest on current tax	127,072	135,839	40,000	95,839
Interest on motor vehicle, recreational vehicle and personal property taxes	2,709	2,380	-	2,380
Recreational vehicle taxes	5,638	6,352	7,322	[970]
Local liquor tax	9,550	13,548	15,840	[2,292]
Federal flood control	35,899	39,494	25,000	14,494
Federal money in lieu of taxes	95,038	97,006	50,000	47,006
Local compensating users tax	126,129	139,676	90,000	49,676
Local retail sales tax	799,666	795,038	700,000	95,038
Mineral tax	385	816	100	716
Licenses and Fees:				
Mortgage registration fees	160,626	178,513	100,000	78,513
Diversion fees and community service	37,362	26,875	36,000	[9,125]
Cereal malt beverage licenses	1,440	880	-	880
Fish and game fees	323	300	-	300
Permits	19,300	24,295	19,000	5,295
District court fees	7,060	6,325	12,000	[5,675]
Recording fees	37,630	40,614	40,000	614
Filing fees	230	2,247	2,200	47
Use of money and property	34,900	17,136	25,000	[7,864]
Other:				
Transfers in	435,721	138,890	10,000	128,890
County property sales	143,457	-	-	-
Antique tags	4,585	5,130	4,000	1,130
Emergency preparedness	-	11,743	-	11,743
District court	42,894	40,102	39,000	1,102
Copies	4,156	5,389	-	5,389
Insufficient funds	1,230	1,110	-	1,110
Computer services	-	526	-	526
Zoning	3,433	5,030	5,000	30
Reimbursements	45,839	24,329	-	24,329
Commodity sales	145,334	118,702	140,000	[21,298]
Miscellaneous	10,498	16,155	22,701	[6,546]
<b>Total Cash Receipts</b>	<b>5,201,020</b>	<b>4,884,686</b>	<b>\$ 4,523,749</b>	<b>\$ 360,937</b>

See independent auditor's report on the financial statements.

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

	Prior Year <u>Actual</u>	Current Year		Variance Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
<b>Expenditures</b>				
County Commission				
Personal services	\$ 61,831	\$ 61,771	\$ 64,057	\$ 2,286
Contractual	<u>16,245</u>	<u>14,857</u>	<u>12,572</u>	<u>[2,285]</u>
Total County Commission	<u>78,076</u>	<u>76,628</u>	<u>76,629</u>	<u>1</u>
County Clerk				
Personal services	202,695	199,653	252,542	52,889
Contractual	106,948	111,475	64,694	[46,781]
Commodities	7,765	6,750	8,758	2,008
Capital outlay	-	20	300	280
Transfers out	<u>23,000</u>	<u>8,000</u>	<u>-</u>	<u>[8,000]</u>
Total County Clerk	<u>340,408</u>	<u>325,898</u>	<u>326,294</u>	<u>396</u>
County Treasurer & Motor Vehicle				
Personal services	145,844	145,688	232,054	86,366
Contractual	97,235	89,798	41,094	[48,704]
Commodities	4,745	4,894	7,450	2,556
Transfers out	<u>1,100</u>	<u>40,000</u>	<u>-</u>	<u>[40,000]</u>
Total County Treasurer & Motor Vehicle	<u>248,924</u>	<u>280,380</u>	<u>280,598</u>	<u>218</u>
County Attorney				
Personal services	210,927	215,747	268,529	52,782
Contractual	111,090	107,056	49,789	[57,267]
Commodities	4,674	4,107	4,000	[107]
Capital outlay	-	210	-	[210]
Transfers out	<u>7,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total County Attorney	<u>334,391</u>	<u>327,120</u>	<u>322,318</u>	<u>[4,802]</u>
County Counselor				
Personal services	51,470	51,470	61,530	10,060
Contractual	20,076	19,471	17,224	[2,247]
Commodities	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
Total County Counselor	<u>71,546</u>	<u>70,941</u>	<u>81,754</u>	<u>10,813</u>
Register of Deeds				
Personal services	112,682	112,682	146,581	33,899
Contractual	57,606	53,130	25,242	[27,888]
Commodities	1,335	349	-	[349]
Capital outlay	1,820	-	500	500
Transfers out	<u>5,000</u>	<u>6,000</u>	<u>-</u>	<u>[6,000]</u>
Total Register of Deeds	<u>178,443</u>	<u>172,161</u>	<u>172,323</u>	<u>162</u>
Courthouse General				
Contractual	552,623	300,831	503,289	202,458
Commodities	19,924	14,307	7,000	[7,307]
Transfers out	197,942	273,218	-	[273,218]
Juvenile care	30,783	29,064	50,000	20,936
Capital outlay	<u>714</u>	<u>85</u>	<u>55,516</u>	<u>55,431</u>
Total Courthouse General	<u>801,986</u>	<u>617,505</u>	<u>615,805</u>	<u>[1,700]</u>

See independent auditor's report on the financial statements.

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

	Prior Year <u>Actual</u>	Current Year		Variance Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures (Continued)				
Emergency Management				
Personal services	\$ 46,481	\$ 46,481	\$ 63,018	\$ 16,537
Contractual	33,487	42,171	22,170	[20,001]
Commodities	7,002	5,651	5,250	[401]
Capital outlay	1,549	-	-	-
Transfers out	11,300	7,850	-	[7,850]
Total Emergency Management	<u>99,819</u>	<u>102,153</u>	<u>90,438</u>	<u>[11,715]</u>
Communications				
Personal services	473,483	459,072	565,898	106,826
Contractual	192,277	175,261	109,707	[65,554]
Capital outlay	310	416	9,408	8,992
Commodities	5,776	4,868	-	[4,868]
Transfers out	46,500	45,300	-	[45,300]
Total Communications	<u>718,346</u>	<u>684,917</u>	<u>685,013</u>	<u>96</u>
4-County Court Costs				
County share	<u>27,709</u>	<u>26,781</u>	<u>56,050</u>	<u>29,269</u>
Total 4-County Court Costs	<u>27,709</u>	<u>26,781</u>	<u>56,050</u>	<u>29,269</u>
Clerk of Unified Courts				
Contractual	79,210	82,042	107,170	25,128
Commodities	18,535	18,099	12,900	[5,199]
Capital outlay	13,198	935	8,000	7,065
Transfers out	38,800	25,500	-	[25,500]
Total Clerk of Unified Courts	<u>149,743</u>	<u>126,576</u>	<u>128,070</u>	<u>1,494</u>
G.I.S.				
Personal services	104,076	106,590	155,773	49,183
Contractual services	81,529	74,830	110,558	35,728
Commodities	1,899	1,926	4,490	2,564
Capital outlay	8,465	19,960	9,255	[10,705]
Transfers out	37,000	76,750	-	[76,750]
Total G.I.S.	<u>232,969</u>	<u>280,056</u>	<u>280,076</u>	<u>20</u>
Coroner				
Contractual services	<u>20,000</u>	<u>19,000</u>	<u>19,000</u>	<u>-</u>
Total Coroner	<u>20,000</u>	<u>19,000</u>	<u>19,000</u>	<u>-</u>
Planning Commission				
Personal services	93,092	81,094	99,715	18,621
Contractual services	59,120	44,334	27,164	[17,170]
Commodities	1,814	2,790	2,000	[790]
Capital outlay	1,130	-	698	698
Transfers out	34,000	1,300	-	[1,300]
Total Planning Commission	<u>189,156</u>	<u>129,518</u>	<u>129,577</u>	<u>59</u>

See independent auditor's report on the financial statements.

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

	Prior Year <u>Actual</u>	Current Year		Variance Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures (Continued)				
Auxiliary Services				
Personal services	\$ 303,393	\$ 259,283	\$ 416,760	\$ 157,477
Contractual services	210,275	202,690	146,110	[56,580]
Commodities	279,841	271,210	267,035	[4,175]
Capital outlay	22,577	16,813	-	[16,813]
Transfers out	46,800	79,900	-	[79,900]
<u>Total Auxiliary Services</u>	<u>862,886</u>	<u>829,896</u>	<u>829,905</u>	<u>9</u>
Information Technology				
Personal services	143,674	183,218	230,083	46,865
Contractual services	125,080	119,491	77,643	[41,848]
Commodities	1,590	1,186	2,500	1,314
Capital outlay	48,258	54,709	62,000	7,291
Transfers out	71,000	13,600	-	[13,600]
<u>Total Information Technology</u>	<u>389,602</u>	<u>372,204</u>	<u>372,226</u>	<u>22</u>
Miscellaneous				
Economic development	20,346	30,002	39,307	9,305
Elderly	25,627	24,346	24,346	-
Transfer out	5,000	4,750	4,750	-
4-H fair	11,898	7,515	11,590	4,075
4-H fair transfer out	300	4,000	-	[4,000]
4-H maintenance	10,490	9,976	9,976	-
Historical	11,760	11,172	11,172	-
Mental health	39,200	37,240	37,240	-
Mental retardation	81,921	75,000	75,000	-
Soil Conservation	45,000	42,750	42,750	-
Meals on Wheels	5,880	5,586	5,586	-
JAAA-Appropriation	11,350	10,783	10,783	-
<u>Total Miscellaneous</u>	<u>268,772</u>	<u>263,120</u>	<u>272,500</u>	<u>9,380</u>
<u>Total Expenditures</u>	<u>5,012,776</u>	<u>4,704,854</u>	<u>\$ 4,738,576</u>	<u>\$ 33,722</u>
Cash Receipts Over [Under] Expenditures	188,244	179,832		
Unencumbered Cash, Beginning	<u>362,298</u>	<u>550,542</u>		
Unencumbered Cash, Ending	<u>\$ 550,542</u>	<u>\$ 730,374</u>		

See independent auditor's report on the financial statements.

Jefferson County, Kansas  
 Abandoned Cemetery Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes and Shared Revenues:		
Delinquent taxes	\$ -	\$ -
Total Cash Receipts	<u>-</u>	<u>-</u>
 Expenditures		
Appropriations	-	-
Total Expenditures	<u>-</u>	<u>-</u>
 Cash Receipts Over [Under] Expenditures	-	-
 Unencumbered Cash, Beginning	<u>8,542</u>	<u>8,542</u>
 Unencumbered Cash, Ending	<u>\$ 8,542</u>	<u>\$ 8,542</u>

\* This fund is not required to be budgeted.

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

	Prior Year <u>Actual</u>	Current Year		Variance Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 351,600	\$ 422,660	\$ 437,700	\$ [15,040]
Delinquent taxes	7,836	6,916	2,000	4,916
Motor vehicle taxes	54,630	51,934	51,639	295
Recreational vehicle taxes	1,080	884	1,017	[133]
User fees	414,726	408,754	325,000	83,754
Transfer in	-	98,472	98,472	-
Miscellaneous	-	275	-	275
Total Cash Receipts	<u>829,872</u>	<u>989,895</u>	<u>\$ 915,828</u>	<u>\$ 74,067</u>
Expenditures				
Personal services	457,259	545,871	\$ 693,735	\$ 147,864
Contractual services	240,932	291,147	153,995	[137,152]
Commodities	66,281	87,997	66,000	[21,997]
Capital outlay	-	185	-	[185]
Transfers out	100,000	-	-	-
Total Expenditures	<u>864,472</u>	<u>925,200</u>	<u>\$ 913,730</u>	<u>\$ [11,470]</u>
Cash Receipts Over [Under] Expenditures	[34,600]	64,695		
Unencumbered Cash, Beginning	<u>91,348</u>	<u>56,748</u>		
Unencumbered Cash, Ending	<u>\$ 56,748</u>	<u>\$ 121,443</u>		

See independent auditor's report on the financial statements.

Jefferson County, Kansas  
 Ambulance Capital Outlay Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers in	\$ 100,000	\$ -
Total Cash Receipts	<u>100,000</u>	<u>-</u>
Expenditures		
Commodities	-	1,611
Capital outlay	<u>42,374</u>	<u>187,161</u>
Total Expenditures	<u>42,374</u>	<u>188,772</u>
Cash Receipts Over [Under] Expenditures	57,626	[188,772]
Unencumbered Cash, Beginning	<u>287,662</u>	<u>345,288</u>
Unencumbered Cash, Ending	<u>\$ 345,288</u>	<u>\$ 156,516</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Appraiser's Cost Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual for the Year Ended December 31, 2011)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 369,809	\$ 364,416	\$ 377,383	\$ [12,967]
Delinquent taxes	8,342	7,330	3,000	4,330
Motor vehicle taxes	58,476	54,689	54,329	360
Recreational vehicle taxes	1,160	930	1,070	[140]
Miscellaneous	<u>13,012</u>	<u>9,085</u>	<u>7,200</u>	<u>1,885</u>
Total Cash Receipts	<u>450,799</u>	<u>436,450</u>	<u>\$ 442,982</u>	<u>\$ [6,532]</u>
Expenditures				
Personal services	226,205	241,027	\$ 357,304	\$ 116,277
Contractual	141,210	128,724	75,380	[53,344]
Commodities	8,409	4,284	9,500	5,216
Capital outlay	1,113	4,406	1,000	[3,406]
Transfers out	<u>77,000</u>	<u>62,000</u>	<u>-</u>	<u>[62,000]</u>
Total Expenditures	<u>453,937</u>	<u>440,441</u>	<u>\$ 443,184</u>	<u>\$ 2,743</u>
Cash Receipts Over [Under] Expenditures	[3,138]	[3,991]		
Unencumbered Cash, Beginning	<u>15,109</u>	<u>11,971</u>		
Unencumbered Cash, Ending	<u>\$ 11,971</u>	<u>\$ 7,980</u>		

See independent auditor's report on the financial statements.

Jefferson County, Kansas  
 Auto Administration Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Fees	\$ 163,145	\$ 68,175
Transfer in	57,000	56,246
Miscellaneous	<u>8,091</u>	<u>109,987</u>
Total Cash Receipts	<u>228,236</u>	<u>234,408</u>
Expenditures		
Personal services	126,592	129,593
Contractual services	65,102	69,342
Capital outlay	2,693	387
Commodities	4,461	5,347
Transfers out	<u>33,000</u>	<u>31,000</u>
Total Expenditures	<u>231,848</u>	<u>235,669</u>
Cash Receipts Over [Under] Expenditures	[3,612]	[1,261]
Unencumbered Cash, Beginning	<u>21,531</u>	<u>17,919</u>
Unencumbered Cash, Ending	<u>\$ 17,919</u>	<u>\$ 16,658</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Crime Victims Assistance Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Transfers in	\$ -	\$ -
Total Cash Receipts	<u>-</u>	<u>-</u>
Expenditures		
Contractual services	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Cash Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>2,829</u>	<u>2,829</u>
Unencumbered Cash, Ending	<u>\$ 2,829</u>	<u>\$ 2,829</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 D.A.R.E. Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
State of Kansas	\$ -	\$ -
Total Cash Receipts	<u>-</u>	<u>-</u>
Expenditures		
Contractual	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Cash Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>53</u>	<u>53</u>
Unencumbered Cash, Ending	<u>\$ 53</u>	<u>\$ 53</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
Elevator Maintenance Fund \*  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2012 and 2011

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Transfers in	\$ 3,000	\$ 3,000
Total Cash Receipts	<u>3,000</u>	<u>3,000</u>
Expenditures		
Contractual services	<u>3,063</u>	<u>3,170</u>
Total Expenditures	<u>3,063</u>	<u>3,170</u>
Cash Receipts Over [Under] Expenditures	[63]	[170]
Unencumbered Cash, Beginning	<u>22,156</u>	<u>22,093</u>
Unencumbered Cash, Ending	<u>\$ 22,093</u>	<u>\$ 21,923</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Emergency 911 Communications Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
911 telephone tax collections	\$ 56,859	\$ 60,680
Miscellaneous	<u>35,084</u>	<u>62,118</u>
Total Cash Receipts	<u>91,943</u>	<u>122,798</u>
Expenditures		
Contractual services	12,182	49,061
Commodities	22,329	25,742
Capital outlay	<u>-</u>	<u>676</u>
Total Expenditures	<u>34,511</u>	<u>75,479</u>
Cash Receipts Over [Under] Expenditures	57,432	47,319
Unencumbered Cash, Beginning	<u>129,785</u>	<u>187,217</u>
Unencumbered Cash, Ending	<u>\$ 187,217</u>	<u>\$ 234,536</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
Employee Benefits Fund \*  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2012 and 2011

	Prior Year <u>Actual</u>	<u>Actual</u>
Cash Receipts		
Taxes and Shared Revenues:		
Delinquent taxes	\$ 21,616	\$ 8,745
Motor vehicle taxes	15,030	-
Recreational vehicle taxes	<u>32</u>	<u>-</u>
Total Cash Receipts	<u>36,678</u>	<u>8,745</u>
Expenditures		
Transfer out	<u>36,678</u>	<u>8,745</u>
Total Expenditures	<u>36,678</u>	<u>8,745</u>
Cash Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Equipment Reserve Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Transfers in	\$ 558,500	\$ 590,450
Total Cash Receipts	<u>558,500</u>	<u>590,450</u>
Expenditures		
Capital outlay	370,611	271,798
Transfers out	<u>664,500</u>	<u>282,915</u>
Total Expenditures	<u>1,035,111</u>	<u>554,713</u>
Cash Receipts Over [Under] Expenditures	[476,611]	35,737
Unencumbered Cash, Beginning	<u>3,720,804</u>	<u>3,244,193</u>
Unencumbered Cash, Ending	<u>\$ 3,244,193</u>	<u>\$ 3,279,930</u>

\* This fund is not required to be budgeted.

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

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 118,565	\$ 118,773	\$ 123,000	\$ [4,227]
Delinquent taxes	3,019	2,500	2,000	500
Motor vehicle taxes	17,618	17,455	17,409	46
Recreational vehicle taxes	343	298	343	[45]
Grants and reimbursed expenses	135,769	54,880	61,000	[6,120]
Home health	695,721	721,025	683,002	38,023
Donations	7,601	4,475	4,200	275
User fees	148,054	129,218	157,000	[27,782]
Contracts	236,713	221,704	230,000	[8,296]
Memorials	310	1,580	200	1,380
Hospice	912,868	649,929	770,000	[120,071]
Transfer in	-	282,915	282,915	-
Miscellaneous	24,644	428	1,000	[572]
Total Cash Receipts	<u>2,301,225</u>	<u>2,205,180</u>	<u>\$ 2,332,069</u>	<u>\$ [126,889]</u>
Expenditures				
Personal services	1,327,040	1,291,614	\$ 1,471,378	\$ 179,764
Contractual	932,858	860,878	667,201	[193,677]
Commodities	171,672	111,283	190,500	79,217
Capital outlay	2,785	15,295	10,000	[5,295]
Miscellaneous	471	428	-	[428]
Total Expenditures	<u>2,434,826</u>	<u>2,279,498</u>	<u>\$ 2,339,079</u>	<u>\$ 59,581</u>
Cash Receipts Over [Under] Expenditures	[133,601]	[74,318]		
Unencumbered Cash, Beginning	<u>670,116</u>	<u>536,515</u>		
Unencumbered Cash, Ending	<u>\$ 536,515</u>	<u>\$ 462,197</u>		

See independent auditor's report on the financial statements.

Jefferson County, Kansas  
 Jefferson County Sheriff Drug Buy Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous	\$ -	\$ -
Total Cash Receipts	<u>-</u>	<u>-</u>
Expenditures		
Contractual services	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Cash Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>3,124</u>	<u>3,124</u>
Unencumbered Cash, Ending	<u>\$ 3,124</u>	<u>\$ 3,124</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Lake Patrol Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Lake patrol contract	\$ 35,160	\$ 35,145
Total Cash Receipts	<u>35,160</u>	<u>35,145</u>
Expenditures		
Personal services	21,013	21,784
Contractual services	<u>3,234</u>	<u>3,481</u>
Total Expenditures	<u>24,247</u>	<u>25,265</u>
Cash Receipts Over [Under] Expenditures	10,913	9,880
Unencumbered Cash, Beginning	<u>30,112</u>	<u>41,025</u>
Unencumbered Cash, Ending	<u>\$ 41,025</u>	<u>\$ 50,905</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Law Enforcement Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual for the Year Ended December 31, 2011)

	Prior Year <u>Actual</u>	Current Year		Variance Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 2,310,174	\$ 2,415,020	\$ 2,500,951	\$ [85,931]
Delinquent taxes	51,738	45,778	25,000	20,778
Motor vehicle taxes	350,322	340,791	339,364	1,427
Recreational vehicle taxes	6,933	5,808	6,681	[873]
Process fees	6,089	9,975	10,000	[25]
Driver's license check fees	52	44	-	44
Sale of property	4,985	-	-	-
Miscellaneous and reimbursements	46,993	14,582	5,000	9,582
Boarding fees - prisoners	6,221	33,159	50,000	[16,841]
Transfer in	145,000	-	-	-
Total Cash Receipts	<u>2,928,507</u>	<u>2,865,157</u>	<u>\$ 2,936,996</u>	<u>\$ [71,839]</u>
Expenditures				
Personal services	1,648,417	1,628,068	\$ 2,099,373	\$ 471,305
Contractual services	1,109,983	1,037,893	690,068	[347,825]
Commodities	177,784	156,569	144,943	[11,626]
Capital outlay	13,083	2,520	-	[2,520]
Transfers out	4,000	100,000	-	[100,000]
Total Expenditures	<u>2,953,267</u>	<u>2,925,050</u>	<u>\$ 2,934,384</u>	<u>\$ 9,334</u>
Cash Receipts Over [Under] Expenditures	[24,760]	[59,893]		
Unencumbered Cash, Beginning	<u>95,017</u>	<u>70,257</u>		
Unencumbered Cash, Ending	<u>\$ 70,257</u>	<u>\$ 10,364</u>		

See independent auditor's report on the financial statements.

Jefferson County, Kansas  
 Noxious Weed Capital Outlay Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous	\$ 4,000	\$ -
Total Cash Receipts	<u>4,000</u>	<u>-</u>
Expenditures		
Contractual	181	2,539
Commodities	1,526	-
Capital outlay	<u>3,005</u>	<u>325</u>
Total Expenditures	<u>4,712</u>	<u>2,864</u>
Cash Receipts Over [Under] Expenditures	[712]	[2,864]
Unencumbered Cash, Beginning	<u>21,591</u>	<u>20,879</u>
Unencumbered Cash, Ending	<u>\$ 20,879</u>	<u>\$ 18,015</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Road and Bridge Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual for the Year Ended December 31, 2011)

	Prior Year <u>Actual</u>	Current Year		Variance Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 3,068,994	\$ 3,270,458	\$ 3,386,810	\$ [116,352]
Delinquent taxes	79,148	64,923	25,000	39,923
Motor vehicle taxes	506,835	454,759	450,839	3,920
Recreational vehicle taxes	9,967	7,721	8,875	[1,154]
Highway funds from state	702,593	696,544	675,750	20,794
County equalization and adjustment fund fuel tax	-	-	4,000	[4,000]
Federal flood control	11,966	13,165	10,000	3,165
Permits	2,000	1,600	2,200	[600]
Sale of used supplies	10,116	27,454	2,000	25,454
Reimbursements	34,357	13,545	50,000	[36,455]
Transfer in	270,000	-	145,000	[145,000]
Miscellaneous	347,717	7,191	13,000	[5,809]
Total Cash Receipts	<u>5,043,693</u>	<u>4,557,360</u>	<u>\$ 4,773,474</u>	<u>\$ [216,114]</u>
Expenditures				
Personal services	1,260,275	1,193,403	\$ 1,615,714	\$ 422,311
Contractual	791,612	716,134	646,455	[69,679]
Commodities	2,598,041	2,271,196	2,508,725	237,529
Capital outlay	19,286	14,405	-	[14,405]
Transfers out	367,000	400,000	-	[400,000]
Total Expenditures	<u>5,036,214</u>	<u>4,595,138</u>	<u>\$ 4,770,894</u>	<u>\$ 175,756</u>
Cash Receipts Over [Under] Expenditures	7,479	[37,778]		
Unencumbered Cash, Beginning	<u>283,206</u>	<u>290,685</u>		
Unencumbered Cash, Ending	<u>\$ 290,685</u>	<u>\$ 252,907</u>		

See independent auditor's report on the financial statements.

Jefferson County, Kansas  
 Road Improvement District #1 - Special Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Taxes and Shared Revenues:		
Specials tax	\$ 2,700	\$ 3,000
Total Cash Receipts	<u>2,700</u>	<u>3,000</u>
Expenditures		
Commodities	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Cash Receipts Over [Under] Expenditures	2,700	3,000
Unencumbered Cash, Beginning	<u>12,017</u>	<u>14,717</u>
Unencumbered Cash, Ending	<u>\$ 14,717</u>	<u>\$ 17,717</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Sales Tax Surplus - Law Enforcement Building Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Sales tax	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures		
Contractual	3,800	-
Total Expenditures	3,800	-
Cash Receipts Over [Under] Expenditures	[3,800]	-
Unencumbered Cash, Beginning	11,504	7,704
Unencumbered Cash, Ending	\$ 7,704	\$ 7,704

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Special Alcohol Program Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
State alcohol taxes	\$ 24,973	\$ 28,624
Total Cash Receipts	<u>24,973</u>	<u>28,624</u>
Expenditures		
Appropriations	<u>10,000</u>	<u>18,000</u>
Total Expenditures	<u>10,000</u>	<u>18,000</u>
Cash Receipts Over [Under] Expenditures	14,973	10,624
Unencumbered Cash, Beginning	<u>74,842</u>	<u>89,815</u>
Unencumbered Cash, Ending	<u>\$ 89,815</u>	<u>\$ 100,439</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Special Law Enforcement Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Drug forfeiture	\$ 65,336	\$ 1,908
Miscellaneous	<u>5,516</u>	<u>7,165</u>
Total Cash Receipts	<u>70,852</u>	<u>9,073</u>
 Expenditures		
Contractual services	64,351	2,070
Capital outlay	<u>1,647</u>	<u>22,815</u>
Total Expenditures	<u>65,998</u>	<u>24,885</u>
 Cash Receipts Over [Under] Expenditures	 4,854	 [15,812]
 Unencumbered Cash, Beginning	 <u>149,138</u>	 <u>153,992</u>
 Unencumbered Cash, Ending	 <u>\$ 153,992</u>	 <u>\$ 138,180</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
Special Parks and Recreation Fund \*  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2012 and 2011

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
State alcohol taxes	\$ 9,550	\$ 13,548
Total Cash Receipts	<u>9,550</u>	<u>13,548</u>
Expenditures		
Transfer out	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Cash Receipts Over [Under] Expenditures	9,550	13,548
Unencumbered Cash, Beginning	<u>66,569</u>	<u>76,119</u>
Unencumbered Cash, Ending	<u>\$ 76,119</u>	<u>\$ 89,667</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Special Road and Bridge Machinery Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Cash Receipts		
Miscellaneous	\$ 230,000	\$ 9,986
Transfers in	<u>367,000</u>	<u>400,000</u>
Total Cash Receipts	<u>597,000</u>	<u>409,986</u>
 Expenditures		
Contractual	404,863	72,000
Equipment	555,814	260,660
Transfers out	<u>270,000</u>	<u>-</u>
Total Expenditures	<u>1,230,677</u>	<u>332,660</u>
 Cash Receipts Over [Under] Expenditures	 [633,677]	 77,326
 Unencumbered Cash, Beginning	 <u>1,321,242</u>	 <u>687,565</u>
 Unencumbered Cash, Ending	 <u>\$ 687,565</u>	 <u>\$ 764,891</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Stray Animal Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Miscellaneous	\$ -	\$ 2,300
Total Cash Receipts	<u>-</u>	<u>2,300</u>
Expenditures		
Contractual	<u>301</u>	<u>1,197</u>
Total Expenditures	<u>301</u>	<u>1,197</u>
Cash Receipts Over [Under] Expenditures	[301]	1,103
Unencumbered Cash, Beginning	<u>301</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 1,103</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Technology - Register of Deeds Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of money and property	\$ 25,138	\$ 26,892
Total Cash Receipts	<u>25,138</u>	<u>26,892</u>
 Expenditures		
Contractual	18,194	17,111
Commodities	<u>54</u>	<u>103</u>
Total Expenditures	<u>18,248</u>	<u>17,214</u>
 Cash Receipts Over [Under] Expenditures	 6,890	 9,678
 Unencumbered Cash, Beginning	 <u>74,971</u>	 <u>81,861</u>
 Unencumbered Cash, Ending	 <u>\$ 81,861</u>	 <u>\$ 91,539</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Bond and Interest Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual for the Year Ended December 31, 2011)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 336,215	\$ 394,229	\$ 408,257	\$ [14,028]
Delinquent taxes	5,859	6,179	3,000	3,179
Motor vehicle taxes	31,479	48,507	49,384	[877]
Recreational vehicle taxes	609	842	972	[130]
Miscellaneous	435	1,623	7,000	[5,377]
Transfers in	30,855	-	-	-
Total Cash Receipts	<u>405,452</u>	<u>451,380</u>	<u>\$ 468,613</u>	<u>\$ [17,233]</u>
Expenditures				
Principal	260,000	250,000	\$ 250,000	\$ -
Interest	197,525	188,873	188,873	-
Cash basis reserve	-	-	50,000	50,000
Total Expenditures	<u>457,525</u>	<u>438,873</u>	<u>\$ 488,873</u>	<u>\$ 50,000</u>
Cash Receipts Over [Under] Expenditures	[52,073]	12,507		
Unencumbered Cash, Beginning	<u>72,901</u>	<u>20,828</u>		
Unencumbered Cash, Ending	<u>\$ 20,828</u>	<u>\$ 33,335</u>		

See independent auditor's report on the financial statements.

Jefferson County, Kansas  
 Rock Creek Road Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures		
Personal services	-	-
Total Expenditures	-	-
Cash Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	444	444
Unencumbered Cash, Ending	\$ 444	\$ 444

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Road and Bridge Project Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Miscellaneous	\$ 399	\$ -
Total Cash Receipts	<u>399</u>	<u>-</u>
Expenditures		
Contractual	14,264	-
Total Expenditures	<u>14,264</u>	<u>-</u>
Cash Receipts Over [Under] Expenditures	[13,865]	-
Unencumbered Cash, Beginning	<u>13,865</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Fairway Drive Improvement Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous	\$ 5,948	\$ 5,948
Total Cash Receipts	<u>5,948</u>	<u>5,948</u>
Expenditures		
Contractual	<u>5,948</u>	<u>5,948</u>
Total Expenditures	<u>5,948</u>	<u>5,948</u>
Cash Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>2,563</u>	<u>2,563</u>
Unencumbered Cash, Ending	<u>\$ 2,563</u>	<u>\$ 2,563</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Northwind Drive Improvement Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Taxes and Shared Revenues:		
Ad valorem taxes	\$ 19,444	\$ -
Special assessments	<u>14,700</u>	<u>14,700</u>
Total Cash Receipts	<u>34,144</u>	<u>14,700</u>
Expenditures		
Contractual	177,069	4,658
Principal	4,801	5,276
Interest	<u>8,925</u>	<u>4,338</u>
Total Expenditures	<u>190,795</u>	<u>14,272</u>
Cash Receipts Over [Under] Expenditures	[156,651]	428
Unencumbered Cash, Beginning	<u>161,874</u>	<u>5,223</u>
Unencumbered Cash, Ending	<u>\$ 5,223</u>	<u>\$ 5,651</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Lake Ridge Sewer Project Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental	\$ 22,879	\$ 147,699
Total Cash Receipts	<u>22,879</u>	<u>147,699</u>
Expenditures		
Contractual	<u>22,879</u>	<u>147,699</u>
Total Expenditures	<u>22,879</u>	<u>147,699</u>
Cash Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Ambulance Substation Construction Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012

Cash Receipts	
Loan proceeds	\$ 170,000
Total Cash Receipts	<u>170,000</u>
Expenditures	
Capital outlay	<u>170,000</u>
Total Expenditures	<u>170,000</u>
Cash Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Landfill Access Road Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Cash Receipts		
User fees	\$ 61,309	\$ 65,607
Total Cash Receipts	<u>61,309</u>	<u>65,607</u>
 Expenditures		
Transfers out	<u>30,855</u>	<u>-</u>
Total Expenditures	<u>30,855</u>	<u>-</u>
 Cash Receipts Over [Under] Expenditures	 30,454	 65,607
 Unencumbered Cash, Beginning	 <u>301,007</u>	 <u>331,461</u>
 Unencumbered Cash, Ending	 <u>\$ 331,461</u>	 <u>\$ 397,068</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
 Self Insured Health Insurance Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012 and 2011

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
User fees	\$ 1,190,156	\$ -
Reimbursements	391,542	105,249
Use of money and property	<u>170</u>	<u>79</u>
Total Cash Receipts	<u>1,581,868</u>	<u>105,328</u>
Expenditures		
Personnel services	1,678,381	7,781
Transfer out	<u>-</u>	<u>99,145</u>
Total Expenditures	<u>1,678,381</u>	<u>106,926</u>
Cash Receipts Over [Under] Expenditures	[96,513]	[1,598]
Unencumbered Cash, Beginning	<u>98,111</u>	<u>1,598</u>
Unencumbered Cash, Ending	<u>\$ 1,598</u>	<u>\$ -</u>

\* This fund is not required to be budgeted.

Jefferson County, Kansas  
Agency Funds  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2012

	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Cash <u>Balance</u>
<b>Distributable Funds:</b>				
Advance Tax	\$ 124	\$ -	\$ -	\$ 124
Collection Agency	231	-	-	231
County Property Sale	20,473	16	858	19,631
Current Tax	11,647,935	21,597,569	21,273,110	11,972,394
Delinquent Personal Tax	16,068	-	-	16,068
Motor Vehicle, Personal Property Tax	29,193	2,399,679	2,390,632	38,240
Prior Years Taxes	3	-	-	3
Recreational Vehicle Tax	343	41,983	41,699	627
Redemptions	60,408	-	-	60,408
Severance Tax - Spec. Mineral	-	1,633	1,633	-
Treasurer's Holding	4,253	12,113	13,035	3,331
<b>Total Distributable Funds</b>	<u>11,779,031</u>	<u>24,052,993</u>	<u>23,720,967</u>	<u>12,111,057</u>
<b>State Funds:</b>				
Institutional Building	1,864	82,497	82,220	2,141
State Educational Building	3,729	164,996	164,438	4,287
State General	-	14	14	-
<b>Total State Funds</b>	<u>5,593</u>	<u>247,507</u>	<u>246,672</u>	<u>6,428</u>
<b>Subdivision Funds:</b>				
Cemetery Districts	2,779	114,926	114,584	3,121
Cities	28,632	1,445,819	1,437,884	36,567
Drainage and Watershed Districts	22,507	250,492	257,997	15,002
School Districts	114,773	8,173,252	8,151,989	136,036
Sewer Districts	148,674	529,184	548,847	129,011
Special Districts	311,951	511,025	543,683	279,293
Townships	25,835	1,037,615	1,033,810	29,640
<b>Total Subdivision Funds</b>	<u>655,151</u>	<u>12,062,313</u>	<u>12,088,794</u>	<u>628,670</u>

See independent auditor's report on the financial statements.

Jefferson County, Kansas  
Agency Funds (Continued)  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2012

	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Cash <u>Balance</u>
Other Funds:				
County Attorney Federal Forfeiture	\$ 221	\$ -	\$ -	\$ 221
Court Trustee - Operating Fund	7,858	-	4,981	2,877
Fish and Game Licenses	184	6,036	6,067	153
Heritage Trust Fund	1,734	7,156	6,884	2,006
Jefferson County Home Health and Hospice	19,465	64	-	19,529
Long and Short	816	2,051	1,670	1,197
Motor Vehicle License Fee	4,720	1,267,112	1,271,581	251
Motor Vehicle Sales Tax	40,056	722,059	719,240	42,875
NEK Library	3,924	168,401	167,926	4,399
Overpayments	10,775	33	34	10,774
Payroll Clearing	2,080	167	929	1,318
Prosecutor Training and Assistance	816	1,258	630	1,444
Worthless Check Trust Fund	982	-	-	982
	<u>93,631</u>	<u>2,174,337</u>	<u>2,179,942</u>	<u>88,026</u>
Total Other Funds				
County Offices:				
Schedule 4	<u>211,752</u>	<u>636,161</u>	<u>758,264</u>	<u>89,649</u>
Total Agency Funds	<u>\$ 12,745,158</u>	<u>\$ 39,173,311</u>	<u>\$ 38,994,639</u>	<u>\$ 12,923,830</u>

See independent auditor's report on the financial statements.

Schedule 4

Jefferson County, Kansas  
 Agency Funds - County Offices  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2012

	<u>District Court</u>	<u>County Sheriff</u>	<u>Law Library</u>	<u>Inmate</u>	<u>Total</u>
Cash Receipts					
Cash bonds	\$ -	\$ 51,418	\$ -	\$ -	\$ 51,418
Fees	254,908	-	10,989	-	265,897
Fines	60,984	-	-	-	60,984
Reimbursements and refunds	22,798	-	-	-	22,798
Restitution	215,118	-	-	-	215,118
Miscellaneous	-	-	248	19,698	19,946
Total Cash Receipts	<u>553,808</u>	<u>51,418</u>	<u>11,237</u>	<u>19,698</u>	<u>636,161</u>
Expenditures					
Cash bonds	-	51,351	-	-	51,351
Fees	246,177	-	-	-	246,177
Fines	60,984	-	-	-	60,984
Reimbursement and refunds	17,764	-	-	-	17,764
Restitution	342,073	-	-	-	342,073
Miscellaneous	-	-	21,577	18,338	39,915
Total Expenditures	<u>666,998</u>	<u>51,351</u>	<u>21,577</u>	<u>18,338</u>	<u>758,264</u>
Cash Receipts Over [Under] Expenditures	[113,190]	67	[10,340]	1,360	[122,103]
Unencumbered Cash, Beginning	<u>154,968</u>	<u>104</u>	<u>41,285</u>	<u>15,395</u>	<u>211,752</u>
Unencumbered Cash, Ending	<u>\$ 41,778</u>	<u>\$ 171</u>	<u>\$ 30,945</u>	<u>\$ 16,755</u>	<u>\$ 89,649</u>

See independent auditor's report on the financial statements.

Jefferson County, Kansas  
Schedule of Emergency Service Accounts Receivable  
For the Years Ended December 31, 2012, 2011, 2010, 2009, 2008, 2007, 2006 and 2005  
(Unaudited)

	For the Year Ended December 31,							
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Beginning balance	\$ 234,668	\$ 316,037	\$ 388,716	\$ 478,138	\$ 632,202	\$ 696,336	\$ 757,050	\$ 821,327
Charges billed	474,566	486,049	542,518	593,560	655,290	642,294	668,199	736,413
Payment for charges billed	<u>[393,197]</u>	<u>[413,370]</u>	<u>[453,096]</u>	<u>[439,496]</u>	<u>[591,156]</u>	<u>[581,580]</u>	<u>[603,922]</u>	<u>[638,592]</u>
Ending balance	<u>\$ 316,037</u>	<u>\$ 388,716</u>	<u>\$ 478,138</u>	<u>\$ 632,202</u>	<u>\$ 696,336</u>	<u>\$ 757,050</u>	<u>\$ 821,327</u>	<u>\$ 919,148</u>
Actual Cash Received	<u>\$ 262,047</u>	<u>\$ 266,685</u>	<u>\$ 299,478</u>	<u>\$ 346,587</u>	<u>\$ 408,754</u>	<u>\$ 354,074</u>	<u>\$ 402,536</u>	<u>\$ 638,592</u>