

Leavenworth County, Kansas

**Financial Statement
Regulatory Basis**

For the Year Ended December 31, 2012

Leavenworth County, Kansas
Financial Statement
Regulatory Basis
For the Year Ended December 31, 2012

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Kramer & Associates CPAs, LLC

Making the right move for your business

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Leavenworth County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Leavenworth County, Kansas (the County), 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 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.

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

An audit includes 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 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 more fully 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.

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

In our opinion, 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 cash receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Regulatory-Required 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, and schedule of regulatory basis receipts and expenditures - agency funds 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.

KRAMER & ASSOCIATES CPAs, LLC

Kramer & Associates CPAs, LLC
Leavenworth, Kansas
July 24, 2013

Leavenworth 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 Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
<u>General Funds:</u>							
General	\$ 3,147,803	\$ -	\$ 20,720,650	\$ 21,331,078	\$ 2,537,375	\$ 533,638	\$ 3,071,013
<u>Special Purpose Funds:</u>							
County Health	432,964	-	870,653	991,771	311,846	32,169	344,015
Register of Deeds Technology	68,224	-	121,644	119,851	70,017	3,802	73,819
Road and Bridge	800,002	-	8,326,151	7,925,131	1,201,022	258,023	1,459,045
Special Alcohol	79,745	-	29,104	18,561	90,288	-	90,288
Economic Development	-	-	329,796	328,814	982	-	982
Council on Aging	174,645	-	1,651,009	1,599,284	226,370	43,871	270,241
County Treasurer Special	123,458	-	608,142	492,271	239,329	17,875	257,204
Special Parks and Recreation	6,823	-	5,430	2,300	9,953	-	9,953
911 Taxes	868,284	-	349,825	410,674	807,435	-	807,435
Juvenile Detention	62,807	-	650,574	521,660	191,721	22,210	213,931
City County Probation	27,151	-	150,558	143,040	34,669	5,407	40,076
Special Sales Tax Revenue	2,380,415	-	2,861,911	2,930,949	2,311,377	-	2,311,377
Community Corrections	75,797	-	360,784	384,199	52,382	12,538	64,920
Juvenile Justice Authority	3,400	-	186,675	174,523	15,552	553	16,105
PALS	-	-	14,086	1,143	12,943	-	12,943
Memorials	-	-	18,651	-	18,651	-	18,651
Drug Prosecutor	35,585	-	6,905	2,809	39,681	-	39,681
Alcohol Drug Safe Action	42,523	-	26,530	27,675	41,378	-	41,378
Juvenile Supervision Fees	2,964	-	1,994	-	4,958	-	4,958
CCH Permits	47,032	-	14,666	4,707	56,991	-	56,991
Juvenile Intake and Assessment	32,015	-	264,825	278,798	18,042	7,983	26,025
Federal Grants	92,843	-	49,508	99,081	43,270	304	43,574
County Capital Projects	5,013	-	-	-	5,013	-	5,013
Sheriff Drug Forfeitures	3,097	-	3,882	1,100	5,879	-	5,879
Juvenile Drinking Program	2,993	-	-	-	2,993	-	2,993
Violent Offenders	28,177	-	12,730	-	40,907	-	40,907
Drug Test and Supervision	37,098	-	15,820	8,160	44,758	-	44,758
INK fee fund	30,150	-	21,199	4,640	46,709	-	46,709
Attorney Training	14,563	-	4,327	5,421	13,469	-	13,469
Landfill Closure Fund	65,885	-	-	-	65,885	-	65,885
General Equipment Reserve	3,930,119	-	1,847,807	1,186,159	4,591,767	-	4,591,767
Road and Bridge Equipment Reserve	2,057,885	-	578,173	147,457	2,488,601	-	2,488,601
Local Service Road and Bridge	94,850	-	2,190,364	2,116,150	169,064	31,913	200,977
Local Service Capital Equipment Reserve	731,217	-	257,089	178,121	810,185	-	810,185
Township Road Improvement	2,211,599	-	98,938	49,750	2,260,787	-	2,260,787
Township Traffic Impact Fee	784,664	-	29,496	43,187	770,973	-	770,973

Leavenworth 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 Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Funds:							
Bond and Interest C.H. RVN	45,404	-	299,123	273,550	70,977	-	70,977
Bond and Interest Fund - K.P. & F.	85,075	-	80,322	165,397	-	-	-
Capital Projects Fund:							
Capital Improvement Reserve	2,809,947	-	500,000	421,388	2,888,559	21,686	2,910,245
Business Fund:							
Solid Waste Management	314,452	-	1,238,731	1,281,644	271,539	56,256	327,795
Trust Fund:							
Special Law Enforcement - Trust Fund	20,395	-	4,465	19,008	5,852	-	5,852
Subtotal Government Type, Business and Trust Funds	\$ 21,777,063	\$ 21,777,063	\$ 44,802,537	\$ 43,689,451	\$ 22,890,149	\$ 1,048,228	\$ 23,938,377
Related Municipal Entities:							
Sewer District No 1	11,831	-	29,050	31,836	9,045	-	9,045
Sewer District No 2	171,584	-	42,260	22,629	191,205	-	191,205
Sewer District No 3	39,198	-	81,716	90,322	30,592	-	30,592
Sewer District No 5	56,438	-	9,763	2,855	63,346	-	63,346
Sewer District No 6	6,572	-	-	6,572	-	-	-
Sewer District No 7	27,316	-	56,317	54,918	28,715	-	28,715
Sewer District No. 1 - Reserve	18,626	-	-	-	18,626	-	18,626
Sewer District No. 2 - Reserve	211	-	-	-	211	-	211
Sewer District No. 3 - Reserve	17,203	-	-	-	17,203	-	17,203
Sewer District No. 5 - Reserve	4,677	-	-	-	4,677	-	4,677
Sewer District No. 6 - Reserve	105	-	-	-	105	-	105
Sewer District No. 7 - Reserve	101	-	-	-	101	-	101
Subtotal Related Municipal Entities	\$ 353,862	\$ -	\$ 219,096	\$ 202,560	\$ 370,398	\$ -	\$ 370,398
Total Reporting Entity (Excluding Agency Funds)	\$ 22,130,925	\$ 21,777,063	\$ 45,021,633	\$ 43,892,011	\$ 23,260,547	\$ 1,048,228	\$ 24,308,775
Composition of Cash:							
Checking Account							\$ 10,804,175
Savings Account							
Petty Cash							
Municipal Investment Pool							2,223,854
Repurchase Agreements							53,354,621
Certificates of Deposit							2,998,967
Treasury Bills							\$ 69,381,617
Total Cash							(45,072,842)
Agency Funds per Schedule 3							\$ 24,308,775
Total Reporting Entity (Excluding Agency Funds)							\$ 24,308,775

Leavenworth County, Kansas
Notes to Financial Statement
Regulatory Basis
For the Year Ended December 31, 2012

1. Summary of Significant Accounting Policies

The accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash of Leavenworth County, Kansas, (the County), has been prepared in compliance with the State of Kansas K.S.A. 75-1120a(c) which allows the County to use the Regulatory Basis of Accounting. The County's significant accounting policies are described below.

a. Note - Municipal Financial Reporting Entity

Leavenworth County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents the County and various Related Municipal Entities, (RMEs), for which the County commissioners serve as management. The RME that is not included in the County's reporting entity is Kansas State Research and Extension, Leavenworth County, (the Extension). The other RMEs that are included in the County's reporting entity are the six, (6), Sewer Benefit Districts and each District's related Reserve Fund. Both the Extension and Sewer Benefit District RMEs were established to benefit the County and/or its constituents.

b. Note - Individual Component Unit Disclosure

The Extension provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The council is an elected nine-member executive board. The County annually provides significant operating subsidies to the Extension. The Extension's information is not included in the County's financial statement. Complete financial statements for the Extension are available from their offices at 613 Holiday Plaza, Lansing, Kansas 66043.

The County Commission also appointed themselves as the three member governing board of the six, (6), individual Sewer Districts and each District's related Reserve Fund in the County. The sewer benefit districts oversee wastewater collection for areas throughout the County. The financial information for the six Sewer Districts and each District's related Reserve Fund is included in the County reporting entity as RMEs.

c. Note - Regulatory Basis Fund Types

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) 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.

Capital project fund - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Leavenworth County, Kansas
Notes to Financial Statement
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c. Note - Regulatory Basis Fund Types continued

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

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

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.).

d. Note - Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The 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 as described above.

2. Stewardship, Compliance, and Accountability

a. Note - 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:

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

Leavenworth County, Kansas
Notes to Financial Statement
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For the Year Ended December 31, 2012

a. Note - 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.

For the year 2012, there were two, (2), County funds amended and one, (1), RME sewer benefit district amended as follows:

Fund Type	K.S.A.	2012	
		Original Budget	Amended Budget
<u>County Funds</u>			
Special Sales Tax Revenue	12-187b1	\$ 2,862,989	\$ 2,932,989
Bond and Interest - K.P.&F.	10-113	152,544	177,544
<u>Related Municipal Entity</u>			
Sewer Benefit District No 1	12-80	29,050	39,050

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, and the following special purpose funds:

- | | |
|-----------------------------------|--------------------------------|
| a. Community Corrections | k. Sheriff Drug Forfeitures |
| b. Juvenile Justice Authority | l. Juvenile Drinking Program |
| c. PALS | m. Violent Offenders |
| d. Memorials | n. Drug Test and Supervision |
| e. Drug Prosecutor | o. INK fee fund |
| f. Alcohol Drug Safe Action | p. Attorney Training |
| g. Juvenile Supervision Fees | q. Landfill Closure Fund |
| h. CCH Permits | r. Township Road Improvement |
| i. Juvenile Intake and Assessment | s. Township Traffic Impact Fee |
| j. Federal Grants | |

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.

Leavenworth County, Kansas
Notes to Financial Statement
Regulatory Basis
For the Year Ended December 31, 2012

b. Compliance with Finance-Related Legal and Contractual Provisions

For the year ended December 31, 2012, the County is not in material violation of any finance-related legal provision of any Kansas statutes, Federal laws, and regulations or in material violation with provisions of any contracts, debt covenants, or other agreements.

3. Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the 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.

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 State of Kansas Municipal Investment Pool. The State of Kansas Municipal Investment Pool is operated by the State Treasurer and is not an SEC registered pool. The Pooled Money Investment Board, (PMIB), provides the regulatory oversight for this pool. The County has no investment policy that would further limit its investment choices.

a. Note – Deposits

At December 31, 2012, the County's carrying amount of deposits was \$64,158,796 and the bank balance was \$65,369,261. The bank balance was held by 4 banks resulting in a concentration of credit risk. Of the bank balance, \$1,195,209 was covered by federal depository insurance, \$64,174,052 was collateralized with securities held by the pledging financial institutions' agents in Leavenworth County's name, there were no balances of the municipality that were unsecured under a designated peak period since none were declared.

b. Note – Investments

As of December 31, 2012, Leavenworth County had the following investments and maturities. The rating of the County's investments is noted below:

Investment Type	Fair Value	Investment Maturities (in Years)		Rating U.S.
		Less Than 1	1-2	
U.S. Treasury Bills	\$2,998,967	\$2,998,967	0	N/A
Kansas Municipal Investment Pool	2,223,854	2,223,854	0	S&P AAA/S1+
	<u>\$5,222,821</u>	<u>\$5,222,821</u>		

At December 31, 2012, the County had invested \$2,223,854 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

Leavenworth County, Kansas
Notes to Financial Statement
Regulatory Basis
For the Year Ended December 31, 2012

b. Note – Investments continued

invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

c. Note - Custodial credit risk

Custodial credit risk for deposits is the risk that, in the event of a bank failure of a depository financial institution, 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 did not designate any "peak periods". All deposits were legally secured at December 31, 2012.

Custodial credit risk for investments 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. The County's investments were not exposed to custodial risk at December 31, 2012.

d. Note – Interest Rate Risk

The County's formal investment policy does not limit its exposure to fair value losses arising from increasing interest rates. The County has elected to use the segmented time distribution method of disclosure for its interest rate risk.

As seen above under Note – Investments, all of the County's investments in U.S. Treasury Bills and Kansas Municipal Investment Pool had maturities of less than one year.

e. Note - 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 County's allocation of investments as of December 31, 2012, is as follows:

<u>Investments</u>	<u>Percentage Of Investments</u>
U.S. Treasury Bills	57.42%
Kansas Municipal Investment Pool	42.58%

As seen above under Note – Investments, the actual rating by Moody's Investor Service as of year-end for each investment type is stated.

Leavenworth County, Kansas
Notes to Financial Statement
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For the Year Ended December 31, 2012

4. Note - Capital Projects

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Cash Disbursements And Accounts Payable To date
Courthouse Paving Street and Parking Lots	\$292,727	\$292,727

5. Note - Long Term Debt

The County issues general obligation bonds for the acquisition and construction of major capital facilities including those used for economic development. General obligation bonds have also been issued to refund general bonds of prior issues and refund other types of debt to gain a substantial interest savings in the future. General obligation bonds are direct obligations and pledge the full faith and credit of the County. These bonds generally are 5 year to 10 year serial bonds with different amounts of principal maturity each year. The new general obligation bonds issued in 2012 were used to refund a portion of the Series 2009 general obligation bonds, the majority of the Kansas Turnpike Authority loan for County Route 1 project and the balance of the Kansas Department of Transportation equipment lease. It is the intention of the County to transfer from the Special Sales Tax Revenue Fund to pay the majority of the Series 2012 general obligation bonds. The balance of the general obligation bonds issued in year 2009 is to be paid from ad valorem taxes.

Leavenworth County, Kansas
Notes to Financial Statement
Regulatory Basis
For the Year Ended December 31, 2012

5. Note - Long Term Debt continued

Changes in long-term general obligation bond 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 2012	2% to 4%	12/28/2012	\$12,240,000	3/1/2017	\$ -	\$12,240,000	\$ -	\$ 12,240,000	\$ -
Series 2009	2% to 3%	12/29/2009	\$ 1,285,000	9/1/2014	\$ 785,000	\$ -	\$ 260,000	\$ 525,000	\$ 23,550
TOTALS			<u>\$13,525,000</u>		<u>\$ 785,000</u>	<u>\$12,240,000</u>	<u>\$ 260,000</u>	<u>\$ 12,765,000</u>	<u>\$ 23,550</u>

Current maturities and interest for the next five years through maturity are as follows:

Principal :	Year					Total
	2013	2014	2015	2016	2017	
General Obligation Bonds	\$ 1,410,000	\$ 2,940,000	\$ 2,740,000	\$ 2,850,000	\$ 2,825,000	\$ 12,765,000
Totals	<u>\$ 1,410,000</u>	<u>\$ 2,940,000</u>	<u>\$ 2,740,000</u>	<u>\$ 2,850,000</u>	<u>\$ 2,825,000</u>	<u>\$ 12,765,000</u>
Interest :						
General Obligation Bonds	\$ 283,356	\$ 356,575	\$ 253,550	\$ 141,750	\$ 42,375	\$ 1,077,606
Totals	<u>\$ 283,356</u>	<u>\$ 356,575</u>	<u>\$ 253,550</u>	<u>\$ 141,750</u>	<u>\$ 42,375</u>	<u>\$ 1,077,606</u>

The County has no Special Assessment Bonds, Certificates of Participation, or Revenue Bonds as of the year ended 2012.

The County entered into a loan agreement in 2005 with the Kansas Department of Health and Environment, (KDHE), to fund certain project costs for the County Sewer District No. 7. The project was completed and the final amount of the loan was \$380,027. Interest is paid at 2.57% rate.

The County entered into a loan agreement October 7, 2009 with the Kansas Department of Health and Environment, (KDHE), to fund certain project costs for the County Sewer District No. 3 to connect the City of Basehor, Kansas wastewater collection system and treatment facility. The project was completed and the final amount of the loan was \$1,139,278. Interest is paid at 2.72% rate.

Leavenworth County, Kansas
Notes to Financial Statement
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For the Year Ended December 31, 2012

5. Note – Long Term Debt continued

Changes in long-term KDHE loan 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		Reductions/ Payments	Balance End of Year	Interest Paid
					Beginning of Year	Additions			
Other Debt:									
Kansas Department of Health and Environment	2.32% & of .25%	8/23/2005	\$ 380,027	3/1/2027	\$ 296,155	\$ -	\$ 16,412	\$ 279,743	\$ 7,506
Kansas Department of Health and Environment	2.47% & of .25%	10/26/2009	\$ 1,139,578	3/1/2031	\$ 1,036,478	\$ -	\$ 21,111	\$ 1,015,367	\$ 27,645
TOTALS			<u>\$ 1,519,605</u>		<u>\$ 1,332,633</u>	<u>\$ -</u>	<u>\$ 37,523</u>	<u>\$ 1,295,110</u>	<u>\$ 35,151</u>

Current maturities and interest for the next five years through maturity are as follows:

Principal:	Year								Total
	2013	2014	2015	2016	2017	2018-2022	2023-2027	2028-2032	
Kansas Department of Health & Environment loans	\$ 59,720	\$ 61,329	\$ 62,983	\$ 64,681	\$ 66,424	\$ 359,967	\$ 387,108	\$ 232,900	\$ 1,295,110
Totals	<u>\$ 59,720</u>	<u>\$ 61,329</u>	<u>\$ 62,983</u>	<u>\$ 64,681</u>	<u>\$ 66,424</u>	<u>\$ 359,967</u>	<u>\$ 387,108</u>	<u>\$ 232,900</u>	<u>\$ 1,295,110</u>
Interest:									
Kansas Department of Health & Environment loans	\$ 34,410	\$ 32,800	\$ 31,147	\$ 29,449	\$ 27,706	\$ 110,682	\$ 59,623	\$ 12,841	\$ 338,660
Totals	<u>\$ 34,410</u>	<u>\$ 32,800</u>	<u>\$ 31,147</u>	<u>\$ 29,449</u>	<u>\$ 27,706</u>	<u>\$ 110,682</u>	<u>\$ 59,623</u>	<u>\$ 12,841</u>	<u>\$ 338,660</u>

The County entered into an agreement, as amended, with the Kansas Turnpike Authority, (KTA), regarding construction of a turnpike interchange and certain improvements along County Route 1. Under the agreement, the County reimbursed the KTA for project costs up to a maximum amount of \$9,180,000. In addition, the County also agreed to pay the KTA a reimbursement fee in an aggregate amount equal to 1.2% of the actual amount of all County Route 1 project costs. Under the agreement, the County was to pay interest at the reimbursement rate (4.39% per annum) on the outstanding principal amounts for project costs plus the reimbursement fee relating to such principal amount on a monthly basis until December 1, 2009. Effective January 1, 2010, the County commenced making monthly payments of principal and interest on the final principal project costs and related reimbursement fee based on an amortization schedule provided by KTA. This debt was refunded in the amount of \$5,063,707 as a part of the Series 2012 General Obligation Bond leaving the KTA loan 2012 ending balance of \$98,577 to be paid in 2013.

**Leavenworth County, Kansas
Notes to Financial Statement
Regulatory Basis
For the Year Ended December 31, 2012**

5. Note - Long Term Debt continued

Changes in long-term KTA loan 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
Other Debt:									
Kansas Turnpike Authority - County Road 1	4.39% & service fee rate of 1.2%	12/31/2008	\$ 8,473,306	12/31/2016	\$ 6,223,204	\$ -	\$ 6,124,627	\$ 98,577	\$ 231,168
TOTALS			<u>\$ 8,473,306</u>		<u>\$ 6,223,204</u>	<u>\$ -</u>	<u>\$ 6,124,627</u>	<u>\$ 98,577</u>	<u>\$ 231,168</u>

Current maturities and interest for the next five years through maturity are as follows:

	Year					Total
	2013	2014	2015	2016	2017	
Principal :						
Kansas Turnpike Authority	\$ 98,577	\$ -	\$ -	\$ -	\$ -	\$ 98,577
Totals	<u>\$ 98,577</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98,577</u>
Interest :						
Kansas Turnpike Authority	\$ 18,885	\$ -	\$ -	\$ -	\$ -	\$ 18,885
Totals	<u>\$ 18,885</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,885</u>

The Kansas Department of Transportation, (KDOT), entered into a pledged revenue agreement with the Kansas Development Finance Authority, (the Authority), whereas KDOT agreed to enter into equipment lease agreements with public safety agencies, including Leavenworth County, for the purpose of financing certain communication system equipment and to pledge the lease payments received pursuant to such lease agreements and other revenue or funds to the Authority as security for the Kansas Development Finance Authority Revenue Bonds, (Kansas Department of Transportation Communication System Lease Program), Series 208G-2. Under the lease agreement, the County is scheduled to make payments each March 1 and September 1 of each year with the final lease payment due on March 1, 2020. This debt was totally refunded in the amount of \$7,593,800 as a part of the Series 2012 General Obligation Bond leaving the KDOT loan 2012 ending balance of \$0.

Changes in long-term KDOT loan 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
Capital Leases :									
Kansas Dept. of Transportation	4.60% & service fee rate of .25%	10/1/2008	\$ 11,924,000	3/1/2020	\$ 8,672,700	\$ -	\$ 8,672,700	\$ -	\$ 380,509
TOTALS			<u>\$ 11,924,000</u>		<u>\$ 8,672,700</u>	<u>\$ -</u>	<u>\$ 8,672,700</u>	<u>\$ -</u>	<u>\$ 380,509</u>

Leavenworth County, Kansas
Notes to Financial Statement
Regulatory Basis
For the Year Ended December 31, 2012

5. Note - Long Term Debt continued

The County entered into a capital lease agreement effective September 2010 for the purchase of radio equipment. The equipment is used to enable township firefighters to better communicate with Emergency Medical Service and other first responders. The County has agreed to sublease the radio equipment to various townships within the County. In future years, the lease commitment will be offset by annual sublease rental income through the year ending December 31, 2017.

The County entered into a capital lease agreement effective September 2011 for the purchase of a Voice Over Internet Protocol, (VOIP) system. Future obligations for this lease are to be paid through the General fund.

The County entered into a capital lease agreement effective January 31, 2012 for the purchase of two, (2), 2012 Freightliners trucks to haul solid waste. Future obligations for this lease are to be paid through the Solid Waste fund.

In October, 2011, the County was able to land a major federal initiative with the United States Department of Veterans Affairs called a Consolidated Patient Account Center, (CPAC), to bring over 300 new jobs to the area. The County committed to the payment of \$50,000 cash incentive each year for 10 years to ensure the location of CPAC in the County.

Changes in capital lease agreement 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
Capital Leases :									
Commerce Bank	2.98%	1/31/2012	\$ 149,018	2/1/2016	\$ -	\$ 149,018	\$ 31,579	\$ 117,439	\$ -
Motorola	0.00%	8/27/2010	\$ 374,080	9/1/2017	\$ 320,640	\$ -	\$ 53,440	\$ 267,200	\$ -
Motorola	3.49%	12/12/2012	\$ 55,743	9/1/2017	\$ -	\$ 55,743	\$ -	\$ 55,743	\$ -
Key Government Finance Inc.	3.02%	9/16/2011	\$ 341,700	1/16/2016	\$ -	\$ 341,700	\$ 69,802	\$ 271,898	\$ 3,449
Interlocal agreement with CPAC	0%	10/31/2011	\$ 600,000		\$ 450,000	\$ -	\$ 50,000	\$ 400,000	\$ -
TOTALS			\$ 1,420,541		\$ 770,640	\$ 546,461	\$ 204,821	\$ 1,112,280	\$ 3,449

Current maturities and interest for the next five years through maturity are as follows:

Principal :	Year						Total
	2013	2014	2015	2016	2017	2018-2022	
Capital Leases Payable	\$ 207,345	\$ 209,919	\$ 213,199	\$ 216,580	\$ 115,236	\$ 150,000	\$ 1,112,280
Totals	\$ 207,345	\$ 209,919	\$ 213,199	\$ 216,580	\$ 115,236	\$ 150,000	\$ 1,112,280
Interest :							
Capital Leases Payable	\$ 13,133	\$ 10,559	\$ 7,279	\$ 3,897	\$ 412	\$ -	\$ 35,279
Totals	\$ 13,133	\$ 10,559	\$ 7,279	\$ 3,897	\$ 412	\$ -	\$ 35,279

Leavenworth County, Kansas
Notes to Financial Statement
Regulatory Basis
For the Year Ended December 31, 2012

6. Property taxes

The County property tax is levied each November 1 on the assessed valuation of real and personal property located in the County as of the preceding January 1. The County assessors establish assessed value for real and personal property annually. The final assessed value for real and personal property located in the County as of January 1, 2011 was \$575,120,816. The fiscal year 2011 tax levy was based on this final assessed value and this 2011 tax levy was used to fund fiscal year 2012.

The County's property tax levies per \$1,000 assessed valuation for the year ended December 31, 2011 are as follows:

Fund	Mill Levy
General Fund	21.355
Road and Bridge Fund	10.352
Other Governmental Funds	3.806
Total Mill Levy	35.513

7. Contingencies and Commitments

a. Federal Assistance

The County and its related entities have received significant financial assistance from various federal agencies in the form of grants and entitlements. Under the Single Audit Act Amendments of 1996, the purpose of which is to ensure compliance with terms and conditions specified in grant or other agreements, these financial assistance programs are subject to audit by agents of the granting authority, and/or by independent public accountants. Management does not believe that liabilities for reimbursements, if any, will have a materially adverse effect upon the financial condition of the County.

b. Litigation

The County and its related entities are involved in various lawsuits arising in the ordinary course of activities. In the opinion of County management and the County attorney, the ultimate effect of these legal matters will not have a material effect on the County's financial position.

8. Note – Inter-fund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General fund	Council on Aging fund	KSA 79-1946	\$ 21,744
General fund	General Equipment Reserve fund	KSA 79-1946	\$ 1,601,579
General fund	Capital Improvement Reserve fund	KSA 79-1946	\$ 500,000
Register Of Deeds Technology fund	General Equipment Reserve fund	KSA 28-115	\$ 20,000
County Health fund	General Equipment Reserve fund	KSA 65-208	\$ 47,333
Road and Bridge fund	Road and Bridge Equipment Reserve fund	KSA 79-1947	\$ 550,170
Elderly Services fund	General Equipment Reserve fund	KSA 12-1680	\$ 24,529
911 Taxes fund	General Equipment Reserve fund	KSA 12-5302	\$ 11,400
Juvenile Detention fund	General Equipment Reserve fund	KSA 38-513	\$ 2,885
Solid Waste fund	General Equipment Reserve fund	KSA 65-3410	\$ 140,081
Bond & Interest - K.P.& F. fund	Bond & Interest fund - C.H. Rvn.	KSA 10-113	\$ 165,397
Township Impact Fees	Road and Bridge fund	KSA 79-1947	\$ 43,187
Township Road and Bridge	Road and Bridge fund	KSA 79-1947	\$ 49,750
L.S.R. - Road & bridge	L.S.R. Capital Equipment Reserve fund	KSA 68-596	\$ 257,089
Total fund Transfers			\$3,435,144

Leavenworth County, Kansas
Notes to Financial Statement
Regulatory Basis
For the Year Ended December 31, 2012

9. Other Long-Term Obligations

Pension Plans

Plan descriptions- The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued) that includes financial statement and required supplementary information. Those reports may be obtained by writing to KPERS (611 South Kansas, Suite 100, and 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. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. 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 and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. For fiscal year 2012 the KPERS employer contribution rate for Tier 1 and Tier 2 member-employees was set for the first quarter at 8.34%, for the second quarter at 7.34%, and for the third and fourth quarters at 8.34%. For fiscal year 2012 the KP&F employer contribution rate for all covered member-employees was set at 16.54%.

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 continues to carry commercial insurance for all risks of loss, including property, casualty, liability and employee bonding. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other cities and counties in the State to participate in Kansas Eastern Regional Insurance Trust (KERIT) a public entity workers compensation risk pool currently operating as a common workers compensation insurance program for sixteen, (16), participating members.

The County pays an annual premium to KERIT for its workers compensation insurance coverage. The agreement to participate provides that the KERIT risk pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of four hundred fifty thousand dollars, (\$450,000), up to five million dollars, (\$5,000,000), for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERIT management.

Leavenworth County, Kansas
Notes to Financial Statement
Regulatory Basis
For the Year Ended December 31, 2012

9. Other Long-Term Obligations continued

Termination Benefits

The County provides an early retirement program through Kansas Public Employees Retirement System and Kansas Police and Firemen's Retirement System. Eligibility standards are outlined in the Kansas Public Employees Retirement System and Kansas Police and Firemen's Retirement System retirement programs. Information about termination benefits may be obtained by writing to KPERS (611 South Kansas, Suite 100, and Topeka, KS 66603) or by calling 1-888-275-5737.

Other Post Employment Benefits

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

Consolidated Omnibus Budget Reconciliation Act

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

Compensated Absences

The County's compensated absence policy permits employees to the accumulation of vacation per pay period with an annual maximum and total maximum hour limit according to years of service. See chart below.

Years of Service	Accumulation Per Pay Period	Annual Total	Max Leave Accumulation
0 - <5	4 hours	104 hours	144 hours
5 - <10	5 hours	130 hours	176 hours
10 - <15	6 hours	156 hours	208 hours
15 - <20	7 hours	182 hours	240 hours
20+	8 hours	208 hours	272 hours

The total compensated absence liability at December 31, 2012 was \$822,640 (this amount includes vacation and comp time; not sick pay).

**Regulatory - Required
Supplementary Information**

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

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable for the current year	Variance - Over (Under)
Governmental Type Funds:					
<u>General Funds:</u>					
General	\$ 21,831,697	\$ -	\$ 21,831,697	\$ 21,331,078	\$ (500,619)
<u>Special Purpose Funds:</u>					
County Health	1,160,239	-	1,160,239	991,771	(168,468)
Register of Deeds Technology	161,779	-	161,779	119,851	(41,928)
Road and Bridge	8,272,673	-	8,272,673	7,925,131	(347,542)
Special Alcohol	32,247	-	32,247	18,561	(13,686)
Economic Development	328,815	-	328,815	328,814	(1)
Council on Aging	1,672,484	-	1,672,484	1,599,284	(73,200)
County Treasurer Special	571,023	-	571,023	492,271	(78,752)
Special Parks and Recreation	8,093	-	8,093	2,300	(5,793)
911 Taxes	681,900	-	681,900	410,674	(271,226)
Juvenile Detention	664,748	-	664,748	521,660	(143,088)
City County Probation	149,343	-	149,343	143,040	(6,303)
Special Sales Tax Revenue	2,932,989	-	2,932,989	2,930,949	(2,040)
General Equipment Reserve	3,411,011	-	3,411,011	1,186,159	(2,224,852)
Road and Bridge Equipment Reserve	1,613,903	-	1,613,903	147,457	(1,466,446)
Local Service Road and Bridge	2,351,250	-	2,351,250	2,116,150	(235,100)
Local Service Capital Equipment Reserve	691,435	-	691,435	178,121	(513,314)

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

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable for the current year	Variance - Over (Under)
Bond and Interest Funds:					
Bond and Interest C.H. RVN	319,450	-	319,450	273,550	(45,900)
Bond and Interest Fund - K.P. & F.	177,544	-	177,544	165,397	(12,147)
Capital Projects Funds:					
Capital Improvement Reserve	2,422,505	-	2,422,505	421,388	(2,001,117)
Business Funds:					
Solid Waste Management	1,650,412	-	1,650,412	1,281,644	(368,768)
Related Municipal Entities:					
Sewer District No 1	39,050	-	39,050	31,836	(7,214)
Sewer District No 2	42,850	-	42,850	22,629	(20,221)
Sewer District No 3	507,702	-	507,702	90,322	(417,380)
Sewer District No 5	9,900	-	9,900	2,855	(7,045)
Sewer District No 6	-	-	-	-	-
Sewer District No 7	82,315	-	82,315	54,918	(27,397)
Sewer District No. 1 - Reserve	11,322	-	11,322	-	(11,322)
Sewer District No. 2 - Reserve	-	-	-	-	-
Sewer District No. 3 - Reserve	1,565	-	1,565	-	(1,565)
Sewer District No. 5 - Reserve	3,765	-	3,765	-	(3,765)
Sewer District No. 6 - Reserve	106	-	106	-	(106)
Sewer District No. 7 - Reserve	101	-	101	-	(101)

Leavenworth County, Kansas
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Ad valorem	\$ 11,855,563	\$ 12,179,089	\$ (323,526)
Back tax collections	371,667	-	371,667
Interest and charges on delinquent tax	472,288	300,000	172,288
Vehicle interest	6,897	7,600	(703)
Motor vehicle tax	1,595,517	1,603,827	(8,310)
Rent in lieu of taxes	8,213	-	8,213
Mineral tax	1,088	1,400	(312)
Franchise taxes	22,520	17,000	5,520
Grants	55,548	59,241	(3,693)
Intergovernmental revenue	658,388	622,408	35,980
Licenses, fees and permits	1,556,999	1,388,400	168,599
Charges for services	2,432,598	2,074,800	357,798
Interest	23,997	230,000	(206,003)
Reimbursements	1,484,858	1,885,909	(401,051)
Miscellaneous	163,805	191,085	(27,280)
Other financing sources	10,704	10,178	526
Operating Transfers	-	70,000	(70,000)
Total Cash Receipts	\$ 20,720,650	\$ 20,640,937	\$ 79,713
Expenditures :			
Personal services	\$ 9,119,232	\$ 9,747,649	\$ (628,417)
Contractual	8,188,124	9,108,453	(920,329)
Commodities	1,747,926	1,889,815	(141,889)
Capital Outlay	109,306	136,200	(26,894)
Debt Service	82,187	87,000	(4,813)
Reimbursements	(39,020)	-	(39,020)
Operating Transfers	2,123,323	862,580	1,260,743
Total Expenditures	\$ 21,331,078	\$ 21,831,697	\$ (500,619)
Cash Receipts Over (Under) Expenditures	\$ (610,428)		\$ 580,332
Unencumbered Cash, Beginning	\$ 3,147,803		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 2,537,375		

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

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Ad valorem	\$ 184,284	\$ 191,208	\$ (6,924)
Back tax collections	11,830	-	11,830
Motor vehicle tax	52,314	52,916	(602)
Rent in lieu of taxes	128	-	128
Grants	513,298	619,303	(106,005)
Charges for services	107,495	100,000	7,495
Miscellaneous	1,304	-	1,304
Operating Transfers	-	-	-
Total Cash Receipts	\$ 870,653	\$ 963,427	\$ (92,774)
Expenditures :			
Personal services	568,638	577,740	(9,102)
Contractual	273,498	369,216	(95,718)
Commodities	33,988	82,150	(48,162)
Capital Outlay	-	41,500	(41,500)
Grant Expenses	68,314	83,800	(15,486)
Operating Transfers	47,333	5,833	41,500
Total Expenditures	\$ 991,771	\$ 1,160,239	\$ (168,468)
Cash Receipts Over (Under) Expenditures	\$ (121,118)		\$ 75,694
Unencumbered Cash, Beginning	\$ 432,964		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 311,846		

Leavenworth County, Kansas
Register of Deeds Technology
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Licenses, fees and permits	\$ 121,594	\$ 112,000	\$ 9,594
Interest	50	300	(250)
Total Cash Receipts	\$ 121,644	\$ 112,300	\$ 9,344
Expenditures :			
Personal services	\$ 40,950	\$ 56,446	\$ (15,496)
Contractual	40,352	45,529	(5,177)
Commodities	1,399	2,000	(601)
Capital Outlay	17,150	37,804	(20,654)
Operating Transfers	20,000	20,000	-
Total Expenditures	\$ 119,851	\$ 161,779	\$ (41,928)
Cash Receipts Over (Under) Expenditures	\$ 1,793		\$ 51,272
Unencumbered Cash, Beginning	\$ 68,224		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 70,017		

Leavenworth County, Kansas
 Road and Bridge
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Ad valorem	\$ 5,747,355	\$ 5,919,715	\$ (172,360)
Back tax collections	153,123	-	153,123
Motor vehicle tax	537,465	533,171	4,294
Rent in lieu of taxes	3,981	-	3,981
Special assessments	20,595	5,500	15,095
State Assistance	-	-	-
Grants	76,315	-	76,315
City/County Highway	1,422,339	1,445,409	(23,070)
Charges for services	266,209	330,000	(63,791)
Reimbursements	5,832	-	5,832
Miscellaneous	-	-	-
Operating Transfers	92,937	-	92,937
Total Cash Receipts	\$ 8,326,151	\$ 8,233,795	\$ 92,356
Expenditures :			
Personal services	\$ 1,604,038	\$ 1,700,042	\$ (96,004)
Contractual	1,101,106	1,061,793	39,313
Commodities	4,672,071	4,949,500	(277,429)
Capital Outlay	-	167,000	(167,000)
Operating Transfers	550,170	394,338	155,832
Reimbursement	(2,254)	-	(2,254)
Total Expenditures	\$ 7,925,131	\$ 8,272,673	\$ (347,542)
Cash Receipts Over (Under) Expenditures	\$ 401,020		\$ 439,898
Unencumbered Cash, Beginning	\$ 800,002		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 1,201,022		

Leavenworth County, Kansas
Special Alcohol
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Cash Receipts :			
Kansas liquor tax	\$ 29,104	\$ 11,277	\$ 17,827
Total Cash Receipts	<u>\$ 29,104</u>	<u>\$ 11,277</u>	<u>\$ 17,827</u>
Expenditures :			
Contractual	\$ 18,561	\$ 32,247	\$ (13,686)
Total Expenditures	<u>\$ 18,561</u>	<u>\$ 32,247</u>	<u>\$ (13,686)</u>
Cash Receipts Over (Under) Expenditures	\$ 10,543		<u>\$ 31,513</u>
Unencumbered Cash, Beginning	\$ 79,745		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	<u>\$ 90,288</u>		

Leavenworth County, Kansas
Economic Development
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Ad valorem	\$ 281,467	\$ 289,324	\$ (7,857)
Back tax collections	9,145	-	9,145
Motor vehicle tax	38,989	39,491	(502)
Rent in lieu of taxes	195	-	195
Total Cash Receipts	\$ 329,796	\$ 328,815	\$ 981
Expenditures :			
Contractual	328,814	328,815	(1)
Total Expenditures	\$ 328,814	\$ 328,815	\$ (1)
Cash Receipts Over (Under) Expenditures	\$ 982		<u>\$ 982</u>
Unencumbered Cash, Beginning	\$ -		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	<u>\$ 982</u>		

Leavenworth County, Kansas
 Council on Aging
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Ad valorem	\$ 851,947	\$ 876,725	\$ (24,778)
Back tax collections	24,310	-	24,310
Motor vehicle tax	95,642	96,089	(447)
Rent in lieu of taxes	588	-	588
Grants	167,196	187,055	(19,859)
Intergovernmental	468,913	416,256	52,657
Miscellaneous	20,669	-	20,669
Operating Transfers	21,744	-	21,744
Total Cash Receipts	\$ 1,651,009	\$ 1,576,125	\$ 74,884
Expenditures :			
Personal services	\$ 766,621	\$ 834,514	\$ (67,893)
Contractual	663,718	708,746	(45,028)
Commodities	95,423	96,600	(1,177)
Capital Outlay	49,033	8,095	40,938
Operating Transfers	24,529	24,529	-
Reimbursement	(40)	-	(40)
Total Expenditures	\$ 1,599,284	\$ 1,672,484	\$ (73,200)
Cash Receipts Over (Under) Expenditures	\$ 51,725		\$ 148,084
Unencumbered Cash, Beginning	\$ 174,645		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 226,370		

Leavenworth County, Kansas
 County Treasurer Special
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Sales Tax	\$ 3,611	\$ 3,700	\$ (89)
Licenses, fees and permits	593,960	530,300	63,660
Reimbursements	10,571	-	10,571
Operating Transfers	-	-	-
Total Cash Receipts	\$ 608,142	\$ 534,000	\$ 74,142
Expenditures :			
Personal services	\$ 342,808	\$ 355,314	\$ (12,506)
Contractual	129,415	138,109	(8,694)
Commodities	19,661	27,100	(7,439)
Capital Outlay	500	500	-
Operating Transfers	-	50,000	(50,000)
Reimbursement	(113)	-	(113)
Total Expenditures	\$ 492,271	\$ 571,023	\$ (78,752)
Cash Receipts Over (Under) Expenditures	\$ 115,871		\$ 152,894
Unencumbered Cash, Beginning	\$ 123,458		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 239,329		

Leavenworth County, Kansas
Special Parks and Recreation
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Cash Receipts :			
Taxes and Shared Revenue:			
Intergovernmental revenue	\$ 5,430	\$ 8,093	\$ (2,663)
Operating Transfers	-	-	-
Total Cash Receipts	<u>\$ 5,430</u>	<u>\$ 8,093</u>	<u>\$ (2,663)</u>
Expenditures :			
Contractual	\$ 2,300	\$ 8,093	\$ (5,793)
Operating Transfers	-	-	-
Total Expenditures	<u>\$ 2,300</u>	<u>\$ 8,093</u>	<u>\$ (5,793)</u>
Cash Receipts Over (Under) Expenditures	\$ 3,130		<u>\$ 3,130</u>
Unencumbered Cash, Beginning	\$ 6,823		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	<u>\$ 9,953</u>		

Leavenworth County, Kansas
 911 Taxes
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
911 Tax	\$ 349,825	\$ 295,334	\$ 54,491
Miscellaneous	-	-	-
Operating Transfers	-	-	-
Total Cash Receipts	\$ 349,825	\$ 295,334	\$ 54,491
Expenditures :			
Contractual	\$ 399,274	\$ 626,000	\$ (226,726)
Commodities	-	6,000	(6,000)
Capital Outlay	-	38,500	(38,500)
Operating Transfers	11,400	11,400	-
Total Expenditures	\$ 410,674	\$ 681,900	\$ (271,226)
Cash Receipts Over (Under) Expenditures	\$ (60,849)		\$ 325,717
Unencumbered Cash, Beginning	\$ 868,284		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 807,435		

Leavenworth County, Kansas
 Juvenile Detention
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
Ad valorem	\$ 511,888	\$ 527,311	\$ (15,423)
Back tax collections	14,324	-	14,324
Motor vehicle tax	49,195	48,142	1,053
Rent in lieu of taxes	355	-	355
Intergovernmental revenue	10,600	5,000	5,600
Charges for services	63,914	49,611	14,303
Reimbursements	288	5,000	(4,712)
Miscellaneous	10	-	10
Total Cash Receipts	\$ 650,574	\$ 635,064	\$ 15,510
Expenditures :			
Personal services	\$ 346,492	\$ 395,436	\$ (48,944)
Contractual	160,492	242,081	(81,589)
Commodities	11,791	19,346	(7,555)
Capital Outlay	-	5,000	(5,000)
Operating Transfers	2,885	2,885	-
Total Expenditures	\$ 521,660	\$ 664,748	\$ (143,088)
Cash Receipts Over (Under) Expenditures	\$ 128,914		\$ 158,598
Unencumbered Cash, Beginning	\$ 62,807		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 191,721		

Leavenworth County, Kansas
City County Probation
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Licenses, fees and permits	\$ 136,746	\$ 134,000	\$ 2,746
Miscellaneous	13,812	11,300	2,512
Operating Transfers	-	-	-
Total Cash Receipts	\$ 150,558	\$ 145,300	\$ 5,258
Expenditures :			
Personal services	\$ 98,537	\$ 99,333	\$ (796)
Contractual	42,417	47,710	(5,293)
Commodities	2,086	2,300	(214)
Operating Transfers	-	-	-
Total Expenditures	\$ 143,040	\$ 149,343	\$ (6,303)
Cash Receipts Over (Under) Expenditures	\$ 7,518		\$ 11,561
Unencumbered Cash, Beginning	\$ 27,151		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 34,669		

Leavenworth County, Kansas
Special Sales Tax Revenue
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
Sales Tax	\$ 2,819,328	\$ 2,510,000	\$ 309,328
Intergovernmental revenue	41,923	245,765	(203,842)
Interest	660	1,400	(740)
Operating Transfers	-	-	-
Total Cash Receipts	\$ 2,861,911	\$ 2,757,165	\$ 104,746
Expenditures :			
Contractual	\$ 8,400	\$ 18,545	\$ (10,145)
Debt Service	2,922,549	2,914,444	8,105
Operating Transfers	-	-	-
Total Expenditures	\$ 2,930,949	\$ 2,932,989	\$ (2,040)
Cash Receipts Over (Under) Expenditures	\$ (69,038)		\$ 106,786
Unencumbered Cash, Beginning	\$ 2,380,415		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 2,311,377		

Leavenworth County, Kansas
 Bond and Interest Fund - C.H. RVN
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
Ad valorem	\$ 91,583	\$ 257,251	\$ (165,668)
Back tax collections	8,082	-	8,082
Motor vehicle tax	30,099	16,119	13,980
Rent in lieu of taxes	63	-	63
Other financing sources	3,899	-	3,899
Operating Transfers	165,397	152,544	12,853
Total Cash Receipts	\$ 299,123	\$ 425,914	\$ (126,791)
Expenditures :			
Principal	\$ 250,000	\$ 250,000	\$ -
Interest	23,550	23,550	-
Bond and interest - commission and postage	-	100	(100)
Bond and interest - cash basis	-	45,800	(45,800)
Operating Transfers	-	-	-
Total Expenditures	\$ 273,550	\$ 319,450	\$ (45,900)
Cash Receipts Over (Under) Expenditures	\$ 25,573		\$ (80,891)
Unencumbered Cash, Beginning	\$ 45,404		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 70,977		

Leavenworth County, Kansas
 Bond and Interest Fund - K.P. & F.
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Cash Receipts :			
Taxes and Shared Revenue:			
Ad valorem	\$ -	\$ -	\$ -
Back tax collections	13,082	16,320	(3,238)
Motor vehicle tax	67,240	76,150	(8,910)
Rent in lieu of taxes	-	-	-
Operating Transfers	-	-	-
Total Cash Receipts	<u>\$ 80,322</u>	<u>\$ 92,470</u>	<u>\$ (12,148)</u>
Expenditures :			
Principal	\$ -	\$ -	\$ -
Interest	-	-	-
Operating Transfers	165,397	177,544	(12,147)
Total Expenditures	<u>\$ 165,397</u>	<u>\$ 177,544</u>	<u>\$ (12,147)</u>
Cash Receipts Over (Under) Expenditures	<u>\$ (85,075)</u>		<u>\$ (1)</u>
Unencumbered Cash, Beginning	<u>\$ 85,075</u>		
Prior Year Cancelled Encumbrances	<u>\$ -</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

Leavenworth County, Kansas
Solid Waste Management
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
Ad valorem/Solid waste Fees	\$ 195,379	\$ -	\$ 195,379
Back taxes collections	18,049	-	18,049
Motor vehicle tax	54,893	58,527	(3,634)
Rent in lieu of taxes	135	-	135
Charges for services	944,747	1,055,000	(110,253)
Miscellaneous	25,528	-	25,528
Operating Transfers	-	-	-
Total Cash Receipts	\$ 1,238,731	\$ 1,113,527	\$ 125,204
Expenditures :			
Personal services	\$ 217,982	\$ 261,962	\$ (43,980)
Contractual	893,406	1,200,269	(306,863)
Commodities	30,175	48,100	(17,925)
Operating Transfers	140,081	140,081	-
Total Expenditures	\$ 1,281,644	\$ 1,650,412	\$ (368,768)
Cash Receipts Over (Under) Expenditures	\$ (42,913)		\$ 493,972
Unencumbered Cash, Beginning	\$ 314,452		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 271,539		

Leavenworth County, Kansas
Sewer District No 1
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
Special Assessments	\$ 29,050	\$ 29,050	\$ -
Miscellaneous	-	-	-
Operating Transfers	-	-	-
Total Cash Receipts	\$ 29,050	\$ 29,050	\$ -
Expenditures :			
Contractual	\$ 31,836	\$ 38,550	\$ (6,714)
Commodities	-	500	(500)
Operating Transfers	-	-	-
Total Expenditures	\$ 31,836	\$ 39,050	\$ (7,214)
Cash Receipts Over (Under) Expenditures	\$ (2,786)		\$ 7,214
Unencumbered Cash, Beginning	\$ 11,831		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 9,045		

Leavenworth County, Kansas
 Sewer District No 2
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
Special Assessments	\$ 42,250	\$ 42,850	\$ (600)
Operating Transfers	-	-	-
Total Cash Receipts	\$ 42,250	\$ 42,850	\$ (600)
Expenditures :			
Contractual	\$ 19,367	\$ 40,100	\$ (20,733)
Commodities	3,262	2,750	512
Operating Transfers	-	-	-
Total Expenditures	\$ 22,629	\$ 42,850	\$ (20,221)
Cash Receipts Over (Under) Expenditures	\$ 19,621		\$ 19,621
Unencumbered Cash, Beginning	\$ 171,584		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 191,205		

Leavenworth County, Kansas
Sewer District No 3
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
Ad valorem	\$ 81,716	\$ 173,734	\$ (92,018)
Intergovernmental	-	-	-
Proceeds from issuance of debt	-	100,000	
Operating Transfers	-	1,565	(1,565)
Total Cash Receipts	\$ 81,716	\$ 275,299	\$ (193,583)
Expenditures :			
Contractual	\$ 39,385	\$ 58,341	\$ (18,956)
Commodities	-	-	-
Capital outlay	-	-	-
Debt service	50,953	449,361	(398,408)
Reimbursement	(16)	-	(16)
Operating Transfers	-	-	-
Total Expenditures	\$ 90,322	\$ 507,702	\$ (417,380)
Cash Receipts Over (Under) Expenditures	\$ (8,606)		\$ 223,797
Unencumbered Cash, Beginning	\$ 39,198		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 30,592		

Leavenworth County, Kansas
 Sewer District No 5
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
Special Assessments	\$ 9,763	\$ 9,900	\$ (137)
Operating Transfers	-	-	-
Total Cash Receipts	\$ 9,763	\$ 9,900	\$ (137)
Expenditures :			
Contractual	\$ 1,820	\$ 8,350	\$ (6,530)
Commodities	1,035	1,550	(515)
Operating Transfers	-	-	-
Total Expenditures	\$ 2,855	\$ 9,900	\$ (7,045)
Cash Receipts Over (Under) Expenditures	\$ 6,908		\$ 6,908
Unencumbered Cash, Beginning	\$ 56,438		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 63,346		

Leavenworth County, Kansas
 Sewer District No 6
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
Special Assessments	\$ -	\$ -	\$ -
Operating Transfers	-	-	-
Total Cash Receipts	\$ -	\$ -	\$ -
Expenditures :			
Personal services	\$ -	\$ -	\$ -
Contractual	-	-	-
Commodities	-	-	-
Operating Transfers	-	-	-
Total Expenditures	\$ -	\$ -	\$ -
Cash Receipts Over (Under) Expenditures	\$ -		\$ -
Unencumbered Cash, Beginning	\$ 6,572		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 6,572		

Leavenworth County, Kansas
Sewer District No 7
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
Ad valorem	\$ 56,281	\$ 56,337	\$ (56)
Back tax collections	36	-	36
Operating Transfers	-	-	-
Total Cash Receipts	\$ 56,317	\$ 56,337	\$ (20)
Expenditures :			
Contractual	\$ 31,000	\$ 58,396	\$ (27,396)
Commodities	-	23,919	(23,919)
Debt Service	23,918	-	23,918
Operating Transfers	-	-	-
Total Expenditures	\$ 54,918	\$ 82,315	\$ (27,397)
Cash Receipts Over (Under) Expenditures	\$ 1,399		\$ 27,377
Unencumbered Cash, Beginning	\$ 27,316		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 28,715		

Leavenworth County, Kansas
 Sewer District No 1 - Reserve
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
Special Assessments	\$ -	\$ -	\$ -
Operating Transfers	-	-	-
Total Cash Receipts	\$ -	\$ -	\$ -
Expenditures :			
Capital Outlay	\$ -	\$ 11,322	\$ (11,322)
Operating Transfers	-	-	-
Total Expenditures	\$ -	\$ 11,322	\$ (11,322)
Cash Receipts Over (Under) Expenditures	\$ -		\$ 11,322
Unencumbered Cash, Beginning	\$ 18,626		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 18,626		

Leavenworth County, Kansas
 Sewer District No 2 - Reserve
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
Special Assessments	\$ -	\$ -	\$ -
Operating Transfers	-	-	-
Total Cash Receipts	\$ -	\$ -	\$ -
Expenditures :			
Capital Outlay	\$ -	\$ -	\$ -
Operating Transfers	-	-	-
Total Expenditures	\$ -	\$ -	\$ -
Cash Receipts Over (Under) Expenditures	\$ -		\$ -
Unencumbered Cash, Beginning	\$ 211		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 211		

Leavenworth County, Kansas
Sewer District No 3 - Reserve
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Cash Receipts :			
Taxes and Shared Revenue:			
Special Assessments	\$ -	\$ -	\$ -
Operating Transfers	-	-	-
Total Cash Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures :			
Capital Outlay	\$ -	\$ -	\$ -
Operating Transfers	-	1,565	(1,565)
Total Expenditures	<u>\$ -</u>	<u>\$ 1,565</u>	<u>\$ (1,565)</u>
Cash Receipts Over (Under) Expenditures	\$ -		<u>\$ 1,565</u>
Unencumbered Cash, Beginning	\$ 17,203		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	<u>\$ 17,203</u>		

Leavenworth County, Kansas
 Sewer District No 5 - Reserve
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Cash Receipts :			
Taxes and Shared Revenue:			
Special Assessments	\$ -	\$ -	\$ -
Operating Transfers	-	-	-
Total Cash Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures :			
Capital Outlay	\$ -	\$ 3,765	\$ (3,765)
Operating Transfers	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ 3,765</u>	<u>\$ (3,765)</u>
Cash Receipts Over (Under) Expenditures	\$ -		<u>\$ 3,765</u>
Unencumbered Cash, Beginning	\$ 4,677		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	<u>\$ 4,677</u>		

Leavenworth County, Kansas
 Sewer District No 6 - Reserve
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Cash Receipts :			
Taxes and Shared Revenue:			
Special Assessments	\$ -	\$ -	\$ -
Operating Transfers	-	-	-
Total Cash Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures :			
Capital Outlay	\$ -	\$ 106	\$ (106)
Operating Transfers	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ 106</u>	<u>\$ (106)</u>
Cash Receipts Over (Under) Expenditures	\$ -		<u>\$ 106</u>
Unencumbered Cash, Beginning	\$ 105		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	<u>\$ 105</u>		

Leavenworth County, Kansas
Sewer District No 7 - Reserve
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Cash Receipts :			
Taxes and Shared Revenue:			
Special Assessments	\$ -	\$ -	\$ -
Operating Transfers	-	-	-
Total Cash Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures :			
Capital Outlay	\$ -	\$ 101	\$ (101)
Operating Transfers	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ 101</u>	<u>\$ (101)</u>
Cash Receipts Over (Under) Expenditures	\$ -		<u>\$ 101</u>
Unencumbered Cash, Beginning	\$ 101		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	<u>\$ 101</u>		

Leavenworth County, Kansas
General Equipment Reserve
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Cash Receipts :			
Sale of Assets	\$ -	\$ -	\$ -
Operating Transfers	1,847,807	1,067,308	780,499
Total Cash Receipts	<u>\$ 1,847,807</u>	<u>\$ 1,067,308</u>	<u>\$ 780,499</u>
Expenditures :			
Capital Outlay	\$ 1,186,159	\$ 3,411,011	\$ (2,224,852)
Operating Transfers	-	-	-
Total Expenditures	<u>\$ 1,186,159</u>	<u>\$ 3,411,011</u>	<u>\$ (2,224,852)</u>
Cash Receipts Over (Under) Expenditures	\$ 661,648		<u><u>\$ 3,005,351</u></u>
Unencumbered Cash, Beginning	\$ 3,930,119		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	<u><u>\$ 4,591,767</u></u>		

Leavenworth County, Kansas
Road and Bridge Equipment Reserve
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Cash Receipts :			
Sale of Capital Assets	\$ 28,003	\$ -	\$ 28,003
Operating Transfers	550,170	394,338	155,832
Total Cash Receipts	\$ 578,173	\$ 394,338	\$ 183,835
Expenditures :			
Capital Outlay	\$ 147,457	\$ 1,613,903	\$ (1,466,446)
Operating Transfers	-	-	-
Total Expenditures	\$ 147,457	\$ 1,613,903	\$ (1,466,446)
Cash Receipts Over (Under) Expenditures	\$ 430,716		\$ 1,650,281
Unencumbered Cash, Beginning	\$ 2,057,885		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 2,488,601		

Leavenworth County, Kansas
 Capital Improvement Reserve
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Reimbursements	\$ -	\$ -	\$ -
Operating Transfers	500,000	-	500,000
Total Cash Receipts	\$ 500,000	\$ -	\$ 500,000
Expenditures :			
Capital outlay	\$ -	\$ 2,422,505	\$ (2,422,505)
Special Bldg.	399,702	-	399,702
Justice Center	-	-	-
EMS Main Station	-	-	-
Solid Waste	21,686	-	21,686
Operating Transfers	-	-	-
Total Expenditures	\$ 421,388	\$ 2,422,505	\$ (2,001,117)
Cash Receipts Over (Under) Expenditures	\$ 78,612		\$ 2,501,117
Unencumbered Cash, Beginning	\$ 2,809,947		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 2,888,559		

Leavenworth County, Kansas
 Local Service Road and Bridge
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
Ad valorem	\$ 1,726,151	\$ 1,772,773	\$ (46,622)
Back tax collections	32,861	-	32,861
Motor vehicle tax	265,242	271,017	(5,775)
Intergovernmental	166,110	176,587	(10,477)
Reimbursements	-	-	-
Operating Transfers	-	-	-
Total Cash Receipts	\$ 2,190,364	\$ 2,220,377	\$ (30,013)
Expenditures :			
Personal services	\$ 464,439	\$ 510,262	\$ (45,823)
Contractual	175,100	232,519	(57,419)
Commodities	916,423	986,000	(69,577)
Capital Outlay	303,099	365,380	(62,281)
Operating Transfers	257,089	257,089	-
Total Expenditures	\$ 2,116,150	\$ 2,351,250	\$ (235,100)
Cash Receipts Over (Under) Expenditures	\$ 74,214		\$ 205,087
Unencumbered Cash, Beginning	\$ 94,850		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 169,064		

Leavenworth County, Kansas
 Local Service Capital Equipment Reserve
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Cash Receipts :			
Operating Transfers	\$ 257,089	\$ 257,089	-
Total Cash Receipts	<u>\$ 257,089</u>	<u>\$ 257,089</u>	<u>\$ -</u>
Expenditures :			
Capital Outlay	\$ 178,121	\$ 691,435	\$ (513,314)
Operating Transfers	-	-	-
Total Expenditures	<u>\$ 178,121</u>	<u>\$ 691,435</u>	<u>\$ (513,314)</u>
Cash Receipts : Over (Under) Expenditures :	\$ 78,968		<u>\$ 513,314</u>
Unencumbered Cash, Beginning	\$ 731,217		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	<u>\$ 810,185</u>		

Leavenworth County, Kansas
Community Corrections
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Grants	\$ 201,469
Intergovernmental revenue	158,345
Miscellaneous	970
Operating Transfers	<u>-</u>
Total Cash Receipts	\$ 360,784
Expenditures :	
Personal services	\$ 227,370
Contractual	147,806
Commodities	9,023
Operating Transfers	<u>-</u>
Total Expenditures	\$ 384,199
Cash Receipts Over (Under) Expenditures	\$ (23,415)
Unencumbered Cash, Beginning	\$ 75,797
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	\$ <u>52,382</u>

Leavenworth County, Kansas
 Juvenile Justice Authority
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Grants	\$ 73,599
Intergovernmental revenue	113,076
Operating Transfers	<u>-</u>
Total Cash Receipts	\$ 186,675
Expenditures :	
Personal services	\$ 6,339
Contractual	168,182
Commodities	2
Operating Transfers	<u>-</u>
Total Expenditures	\$ 174,523
Cash Receipts Over (Under) Expenditures	\$ 12,152
Unencumbered Cash, Beginning	\$ 3,400
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	<u>\$ 15,552</u>

Leavenworth County, Kansas
PALS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Miscellaneous	\$ 14,086
Operating Transfers	<u>-</u>
Total Cash Receipts	<u>\$ 14,086</u>
Expenditures :	
Contractual	\$ 1,143
Operating Transfers	<u>-</u>
Total Expenditures	<u>\$ 1,143</u>
Cash Receipts Over (Under) Expenditures	\$ 12,943
Unencumbered Cash, Beginning	\$ -
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	<u><u>\$ 12,943</u></u>

Leavenworth County, Kansas
Memorials
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Miscellaneous	\$ 18,651
Operating Transfers	<u>-</u>
Total Cash Receipts	<u>\$ 18,651</u>
Expenditures :	
Operating Transfers	<u>\$ -</u>
Total Expenditures	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ 18,651
Unencumbered Cash, Beginning	\$ -
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	<u><u>\$ 18,651</u></u>

Leavenworth County, Kansas
Drug Prosecutor
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Miscellaneous	\$ 6,905
Operating Transfers	<u>-</u>
Total Cash Receipts	\$ 6,905
Expenditures :	
Contractual	\$ 261
Commodities	2,548
Operating Transfers	<u>-</u>
Total Expenditures	\$ 2,809
Cash Receipts Over (Under) Expenditures	\$ 4,096
Unencumbered Cash, Beginning	\$ 35,585
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	<u>\$ 39,681</u>

Leavenworth County, Kansas
Alcohol Drug Safe Action
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Charges for services	\$ 26,530
Operating Transfers	<u>-</u>
Total Cash Receipts	<u>\$ 26,530</u>
Expenditures :	
Contractual	\$ 27,675
Operating Transfers	<u>-</u>
Total Expenditures	<u>\$ 27,675</u>
Cash Receipts Over (Under) Expenditures	\$ (1,145)
Unencumbered Cash, Beginning	\$ 42,523
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	<u><u>\$ 41,378</u></u>

Leavenworth County, Kansas
Juvenile Supervision Fees
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Licenses, fees, and permits	\$ 1,994
Operating Transfers	<u>-</u>
Total Cash Receipts	<u>\$ 1,994</u>
Expenditures :	
Operating Transfers	<u>\$ -</u>
Total Expenditures	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ 1,994
Unencumbered Cash, Beginning	\$ 2,964
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	<u><u>\$ 4,958</u></u>

Leavenworth County, Kansas
CCH Permits
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Licenses, fees, and permits	\$ 14,666
Operating Transfers	<u>-</u>
Total Cash Receipts	<u>\$ 14,666</u>
Expenditures :	
Contractual	\$ 4,707
Operating Transfers	<u>-</u>
Total Expenditures	<u>\$ 4,707</u>
Cash Receipts Over (Under) Expenditures	\$ 9,959
Unencumbered Cash, Beginning	\$ 47,032
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	<u><u>\$ 56,991</u></u>

Leavenworth County, Kansas
Juvenile Intake and Assessment
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Intergovernmental	\$ 248,770
Licenses, fees, and permits	16,055
Operating Transfers	-
Total Cash Receipts	<u>\$ 264,825</u>
Expenditures :	
Personal services	\$ 177,971
Contractual	95,262
Commodities	5,565
Budget Credit	-
Operating Transfers	-
Total Expenditures	<u>\$ 278,798</u>
Cash Receipts Over (Under) Expenditures	<u>\$ (13,973)</u>
Unencumbered Cash, Beginning	<u>\$ 32,015</u>
Prior Year Cancelled Encumbrances	<u>\$ -</u>
Unencumbered Cash, Ending	<u><u>\$ 18,042</u></u>

Leavenworth County, Kansas
 Federal Grants
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Intergovernmental	\$ 49,508
Operating Transfers	-
Total Cash Receipts	<u>\$ 49,508</u>
Expenditures :	
Personal services	\$ 30,678
Contractual	27,370
Commodities	41,033
Operating Transfers	-
Total Expenditures	<u>\$ 99,081</u>
Cash Receipts Over (Under) Expenditures	\$ (49,573)
Unencumbered Cash, Beginning	\$ 92,843
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	<u><u>\$ 43,270</u></u>

Leavenworth County, Kansas
County Capital Projects
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Taxes	\$ -
Intergovernmental	-
Licenses, fees, and permits	-
Charges for services	-
Miscellaneous	-
Operating Transfers	-
Total Cash Receipts	<u>\$ -</u>
Expenditures :	
Personal services	\$ -
Contractual	-
Commodities	-
Capital Outlay	-
Debt Service	-
Reimbursements	-
Budget Credit	-
Operating Transfers	-
Total Expenditures	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash, Beginning	\$ 5,013
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	<u><u>\$ 5,013</u></u>

Leavenworth County, Kansas
Sheriff Drug Forfeitures
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Miscellaneous	\$ 3,882
Operating Transfers	-
Total Cash Receipts	<u>\$ 3,882</u>
Expenditures :	
Commodities	\$ 1,100
Operating Transfers	-
Total Expenditures	<u>\$ 1,100</u>
Cash Receipts Over (Under) Expenditures	\$ 2,782
Unencumbered Cash, Beginning	\$ 3,097
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	<u><u>\$ 5,879</u></u>

Leavenworth County, Kansas
Juvenile Drinking Program
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Taxes	\$ -
Intergovernmental	-
Licenses, fees, and permits	-
Charges for services	-
Miscellaneous	-
Operating Transfers	-
Total Cash Receipts	\$ -
Expenditures :	
Personal services	\$ -
Contractual	-
Commodities	-
Capital Outlay	-
Debt Service	-
Reimbursements	-
Budget Credit	-
Operating Transfers	-
Total Expenditures	\$ -
Cash Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash, Beginning	\$ 2,993
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	\$ 2,993

**Leavenworth County, Kansas
Violent Offenders
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012**

	<u>2012</u>
Cash Receipts :	
Miscellaneous	\$ 12,730
Operating Transfers	<u>-</u>
Total Cash Receipts	<u>\$ 12,730</u>
Expenditures :	
Operating Transfers	<u>\$ -</u>
Total Expenditures	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ 12,730
Unencumbered Cash, Beginning	\$ 28,177
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	<u><u>\$ 40,907</u></u>

Leavenworth County, Kansas
Drug Test and Supervision
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Charges for services	\$ 15,820
Operating Transfers	<u>-</u>
Total Cash Receipts	\$ 15,820
Expenditures :	
Personal services	\$ 2,823
Contractual	5,337
Operating Transfers	<u>-</u>
Total Expenditures	\$ 8,160
Cash Receipts Over (Under) Expenditures	\$ 7,660
Unencumbered Cash, Beginning	\$ 37,098
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	<u>\$ 44,758</u>

Leavenworth County, Kansas
INK Fee Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Licenses, fees, and permits	\$ 21,199
Operating Transfers	-
Total Cash Receipts	<u>\$ 21,199</u>
Expenditures :	
Contractual	\$ 4,640
Operating Transfers	-
Total Expenditures	<u>\$ 4,640</u>
Cash Receipts Over (Under) Expenditures	\$ 16,559
Unencumbered Cash, Beginning	\$ 30,150
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	<u><u>\$ 46,709</u></u>

Leavenworth County, Kansas
Attorney Training
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Licenses, fees, and permits	\$ 4,327
Operating Transfers	<u>-</u>
Total Cash Receipts	\$ 4,327
Expenditures :	
Contractual	\$ 5,421
Operating Transfers	<u>-</u>
Total Expenditures	\$ 5,421
Cash Receipts Over (Under) Expenditures	\$ (1,094)
Unencumbered Cash, Beginning	\$ 14,563
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	<u>\$ 13,469</u>

Leavenworth County, Kansas
Landfill Closure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Taxes	\$ -
Intergovernmental	-
Licenses, fees, and permits	-
Charges for services	-
Miscellaneous	-
Operating Transfers	-
Total Cash Receipts	\$ -
Expenditures :	
Personal services	\$ -
Contractual	-
Commodities	-
Capital Outlay	-
Debt Service	-
Reimbursements	-
Budget Credit	-
Operating Transfers	-
Total Expenditures	\$ -
Cash Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash, Beginning	\$ 65,885
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	\$ 65,885

Leavenworth County, Kansas
Special Law Enforcement - Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Miscellaneous	\$ 4,465
Operating Transfers	<u>-</u>
Total Cash Receipts	\$ 4,465
Expenditures :	
Commodities	\$ 19,008
Operating Transfers	<u>-</u>
Total Expenditures	\$ 19,008
Cash Receipts Over (Under) Expenditures	\$ (14,543)
Unencumbered Cash, Beginning	\$ 20,395
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	<u>\$ 5,852</u>

Leavenworth County, Kansas
 Township Road Improvement
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Licenses, fees, and permits	\$ 94,749
Uses of money and property	4,189
Operating Transfers	<u>-</u>
Total Cash Receipts	<u>\$ 98,938</u>
Expenditures :	
Operating Transfers	<u>\$ 49,750</u>
Total Expenditures	<u>\$ 49,750</u>
Cash Receipts Over (Under) Expenditures	\$ 49,188
Unencumbered Cash, Beginning	\$ 2,211,599
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	<u><u>\$ 2,260,787</u></u>

Leavenworth County, Kansas
Township Traffic Impact Fee
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	<u>2012</u>
Cash Receipts :	
Licenses, fees, and permits	\$ 28,011
Uses of money and property	1,485
Operating Transfers	<u>-</u>
Total Cash Receipts	\$ 29,496
Expenditures :	
Contractual	\$ -
Operating Transfers	<u>43,187</u>
Total Expenditures	\$ 43,187
Cash Receipts Over (Under) Expenditures	\$ (13,691)
Unencumbered Cash, Beginning	\$ 784,664
Prior Year Cancelled Encumbrances	\$ -
Unencumbered Cash, Ending	<u>\$ 770,973</u>

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
	\$	\$	\$	\$
Kansas Sampler Festival	-	-	-	-
Road and Bridge Bond Escrow	51,249	5,000	4,275	51,974
Payroll Clearing	616,913	18,268,986	18,764,296	121,603
Cash Over or Short	338	23	-	361
Refund Ad Valorem & Interest	-	254	254	-
Sales Tax Vehicle	272,410	3,536,765	3,586,647	222,528
Current Ad Valorem Tax	42,698,671	76,165,738	75,642,790	43,221,619
Motor Vehicle Tax	349,611	8,328,748	8,348,782	329,577
Recreational Vehicle Tax	2,777	98,850	99,442	2,185
16M & 20M Tax	-	-	-	-
In Lieu of Tax	51,644	55,957	51,644	55,957
Redemption	924,104	2,672,846	2,910,204	686,746
City/Co Highway Fuel Tax	-	1,764,943	1,764,943	-
Delinquent Taxes	47,401	240,183	234,165	53,419
Advance Taxes	12,872	16,201	29,074	(1)
Local Alcoholic Liquor Tax	8,487	31,478	39,965	-
Sp. Co. Mineral Production Tax	272	2,593	2,176	689
Change - Treasurer Overcharge	5,362	98,465	98,170	5,657
State Institutional Building	7,552	327,787	327,617	7,722
State General Fund	-	-	-	-
State Correctional Institution Building	-	-	-	-
State Education Building	15,104	655,574	655,235	15,443
Game Licenses - State	-	3,529	3,419	110
Park Permits - State	-	-	-	-
Statutory Filing Fee	560	455	-	1,015
Unclaimed Legacies	96,541	-	-	96,541
CMB State Stamps	25	50	25	50
Kansas Drivers License Records	1,287	92,289	91,554	2,022
Kansas K-tag records	-	1,179	1,179	-
County Sales Tax	502	503	523	482
Auto Registration	183	3,338,727	3,338,910	-
Auto Titles - State	-	140,316	140,316	-
Auto Transfer - State	-	209,819	209,819	-
Antique Auto Tax	-	18,156	18,156	-
Antique Auto Fees	-	7,780	7,780	-
Postage	-	-	-	-
Bonner Springs City	-	658	658	-
Bonner Springs City Library	-	166	166	-
Bonner Springs City Bond and Interest	-	245	245	-
Bonner Springs City Fuel	-	-	-	-
Leavenworth City - General	-	8,201,936	8,201,936	-
Leavenworth City - Bond and Interest	-	1,688,121	1,688,121	-
Leavenworth City - Employee Benefit	-	-	-	-
Leavenworth City - Fireman's Pension	-	156,710	156,710	-
Leavenworth City - Library	-	842,387	842,387	-
Leavenworth City - Police Pension	-	23,866	23,866	-
Leavenworth City - Recreation	-	551,684	551,684	-
Leavenworth City - Paving	-	240,914	240,914	-
Leavenworth City - Sewer	-	22,003	22,003	-
Leavenworth City - Miscellaneous	-	39,435	39,435	-
Leavenworth City - Fuel Tax	-	111,661	111,661	-
Leavenworth City - Library Employee Benefits	-	190,598	190,598	-

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Leavenworth Redevelopment	-	-	-	-
Basehor City - General	-	1,121,653	1,121,653	-
Basehor City - Bond and Interest	-	123,340	123,340	-
Basehor City - Employee Benefit	-	479,331	479,331	-
Basehor City - Sewer	-	795,182	795,182	-
Basehor City - Miscellaneous	-	41,350	41,350	-
Basehor City - Fuel Tax	-	13,979	13,979	-
Easton City - General	-	21,859	21,859	-
Easton City - Special Liability	-	162	162	-
Easton City - Fuel Tax	-	1,117	1,117	-
Easton City - Bond and Interest	-	6,173	6,173	-
Easton City - Miscellaneous	-	369	369	-
Desoto City - General	-	52	52	-
Desoto City - Bond and Interest	-	50	50	-
Desoto City - Law Enforcement	-	52	52	-
Desoto City - Fire	-	-	-	-
Desoto City - Fuel	-	-	-	-
Lansing City - General	-	2,256,341	2,256,341	-
Lansing City - Bond and Interest	-	961,759	961,759	-
Lansing City - Special Liability	-	63	63	-
Lansing City - Library	-	166,600	166,600	-
Lansing City - Sewer	-	95,956	95,956	-
Lansing City - Paving	-	80,093	80,093	-
Lansing City - Miscellaneous	-	99,781	99,781	-
Lansing City - Fuel Tax	-	34,389	34,389	-
Lansing City - Employee Benefit	-	1,908	1,908	-
Linwood City - General	-	23,130	23,130	-
Linwood City - Bond and interest	-	34,876	34,876	-
Linwood City - E.B. Fund	-	-	-	-
Linwood City - Paving	-	10,368	10,368	-
Linwood City - Miscellaneous	-	2,093	2,093	-
Linwood City - Fuel Tax	-	1,292	1,292	-
Tonganoxie City - General	-	568,838	568,838	-
Tonganoxie City - Library	-	41,834	41,834	-
Tonganoxie City - Bond and Interest	-	333,020	333,020	-
Tonganoxie City - Employee Benefits	-	358,249	358,249	-
Tonganoxie City - Library	-	242,443	242,443	-
Tonganoxie City - No fund	-	-	-	-
Tonganoxie City - Sewer	-	-	-	-
Tonganoxie City - Fuel Tax	-	14,056	14,056	-
Tonganoxie City - Sewer #9	-	1,366	1,366	-
Tonganoxie City - Paving	-	10,371	10,371	-
Lan-Del Water misc Special	-	318	318	-
Fowler Cemetery	-	854	854	-
Wild Horse Cemetery	-	1,064	1,064	-
Union Fire District #9	-	30,804	30,804	-
Fire District #1	-	759,607	759,607	-
Big Stranger Drainage District	-	4,344	4,344	-
Fall Leaf Drainage District	-	-	-	-
Lenape Drainage District	-	1,864	1,864	-
West Loring Drainage District	4,937	-	-	4,937
Basehor Community Library	-	659,050	659,050	-

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Linwood Library	-	183,938	183,938	-
NE Kansas Library	-	151,097	151,097	-
NE Kansas Employee Benefit Fund	-	20,977	20,977	-
Basehor Community Library	-	-	-	-
Linwood Library Employee Benefit Fund	-	6,963	6,963	-
Basehor Community Library	-	174,843	174,843	-
Alexandria Township - General	-	4,899	4,899	-
Alexandria Township - Fire Maintenance	-	13,247	13,247	-
Alexandria Township - Fire Equipment	-	13,252	13,252	-
Delaware Township - General	-	-	-	-
Delaware Township - Fire Equipment	-	-	-	-
Delaware Township - Fire Maintenance	-	-	-	-
Easton Township - General	-	92,406	92,406	-
Easton Township - Fire Equipment	-	-	-	-
Easton Township - Fire Maintenance	-	-	-	-
Fairmount Township - General	-	490,512	490,512	-
High Prairie Township - General	-	26,622	26,622	-
High Prairie Township - Fire Maintenance	-	-	-	-
Kickapoo Township - General	-	86,853	86,853	-
Kickapoo Township - Fire Maintenance	-	-	-	-
Kickapoo Township - Fire Equipment	-	-	-	-
Reno Township - General	-	77,779	77,779	-
Sherman Township - General	-	130,729	130,729	-
Sherman Township - Cemetery	-	-	-	-
Sherman Township - Fire Equipment	-	-	-	-
Sherman Township - Fire Maintenance	-	-	-	-
Stranger Township - General	-	106,593	106,593	-
Stranger Township - Fire Maintenance	-	-	-	-
Stranger Township - Fire Equipment	-	-	-	-
Tonganoxie Township - General	-	31,927	31,927	-
Tonganoxie Township - Fire Equipment	-	59,218	59,218	-
Tonganoxie Township - Fire Maintenance	-	30,492	30,492	-
USD 204 Wyandotte - General	-	62,363	62,363	-
USD 204 Wyandotte - Capital Outlay	-	29,461	29,461	-
USD 204 Wyandotte - Bond and Interest	-	72,608	72,608	-
USD 204 Wyandotte - General Supplement	-	63,078	63,078	-
USD 207 Fort Leavenworth - General	-	48,253	48,253	-
USD 207 Fort Leavenworth - General Supplemental	-	57,705	57,705	-
USD 207 Fort Leavenworth - Capital Outlay	-	10,819	10,819	-
USD 339 - General	-	1,342	1,342	-
USD 339 - Bond and Interest	-	1,511	1,511	-
USD 339 - General Supplement	-	3,282	3,282	-
USD 339 - Capital Outlay	-	254	254	-
USD 491 - General	-	39,047	39,047	-
USD 491 - Capital Outlay	-	17,702	17,702	-
USD 491 - General Supplement	-	47,819	47,819	-
USD 491 - Bond and Interest	-	52,098	52,098	-
USD 324 - General	-	123,049	123,049	-
USD 324 - Capital Outlay	-	170	170	-
USD 324 - Bond and Interest	-	-	-	-
USD 324 - Recreation	-	16,176	16,176	-
USD 324 - General Supplemental	-	201,861	201,861	-

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
USD 449 - General	-	562,892	562,892	-
USD 449 - Capital Outlay	-	84,509	84,509	-
USD 449 - Bond and Interest	-	390,244	390,244	-
USD 449 - General Supplemental	-	889,362	889,362	-
USD 453 - General	-	3,368,290	3,368,290	-
USD 453 - Capital Outlay	-	9,359	9,359	-
USD 453 - Bond and Interest	-	4,541,338	4,541,338	-
USD 453 - Special Assessments	-	11,878	11,878	-
USD 453 - General Supplemental	-	4,423,981	4,423,981	-
USD 458 - General	-	2,363,182	2,363,182	-
USD 458 - Capital Outlay	-	372,340	372,340	-
USD 458 - Bond and Interest	-	2,924,101	2,924,101	-
USD 458 - General Supplemental	-	2,773,979	2,773,979	-
USD 464 - General	-	1,681,626	1,681,626	-
USD 464 - Capital Outlay	-	473,631	473,631	-
USD 464 - Bond and Interest	-	1,120,394	1,120,394	-
USD 464 - Recreation	-	373,144	373,144	-
USD 464 - General Supplemental	-	2,114,844	2,114,844	-
USD 464 - Recreation	-	97,974	97,974	-
USD 469 - General	-	2,180,663	2,180,663	-
USD 469 - Capital Outlay	-	534,635	534,635	-
USD 469 - Bond and Interest	-	1,218,059	1,218,059	-
USD 469 - Special Assessments	-	86,725	86,725	-
USD 469 - General Supplemental	-	2,403,810	2,403,810	-
USD 497 - General	-	88,325	88,325	-
USD 497 - Capital Outlay	-	37,233	37,233	-
USD 497 - Bond and Interest	-	63,671	63,671	-
USD 497 - Special Assessments	-	1,177	1,177	-
USD 497 - Adult Education	-	2,054	2,054	-
USD 497 - General Supplemental	-	103,586	103,586	-
USD 497 - Cost of living	-	6,144	6,144	-
District Court	98,725	2,367,605	2,274,124	192,206
Sheriff	-	216,607	216,607	-
Totals	\$ 45,267,527	\$ 177,993,285	\$ 178,187,970	\$ 45,072,842