

MARION COUNTY, KANSAS
FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2012

MARION COUNTY, KANSAS
For the Year Ended December 31, 2012

BOARD OF COUNTY COMMISSIONERS

Daniel Holub
Chairman

Randy Dallke

Roger K. Fleming

LIST OF PRINCIPAL OFFICIALS

Carol A. Maggard
County Clerk

Jeannine Bateman
County Treasurer

Jo A. Ottensmeier
Register of Deeds

Randy Crawford
Road and Bridge
Superintendent

Cindy Magill
Appraiser

Steven L. Smith
Emergency Medical
Services Director

Susan C. Robson
County Attorney

Steven D. Hudson
Park & Lake Superintendent

Gayla L. Ratzlaff
Department on
Aging Coordinator

Robert P. Craft
County Sheriff

MARION COUNTY, KANSAS

For the Year Ended December 31, 2012

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MARION COUNTY, KANSAS

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McPherson Office
123 South Main
P.O. Box 1337
McPherson, KS 67460-1337
620.241.1826 office
888.241.1826 toll
620.241.6926 fax

Hutchinson Office
129 West 2nd, Suite A
P.O. Box 2889
Hutchinson, KS 67504-2889
620.662.3358 office
888.414.0123 toll
620.662.3350 fax

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Marion County
Marion, Kansas 66861

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the Marion County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Marion County, Kansas as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Marion County, Kansas as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2012 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, schedules of regulatory basis receipts, expenditures-actual-related municipal entity, detailed receipts, disbursements and balances-agency funds, and reconciliation of 2011 tax roll (Schedules 1, 2, 3, 4, 5 and 6 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2012 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 2012 basic financial statement. The 2012 information has been subjected to the auditing procedures applied in the audit of the 2012 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 basic financial statement or to the 2012 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2011 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 basic financial statement upon which we rendered an unqualified opinion dated August 30, 2012. The 2011 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 basic financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 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 2011 basic financial statement or to the 2011 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 2011 comparative information is fairly stated in all material respects in relation to the 2011 basic financial statement as a whole, on the basis of accounting described in Note 1.

Swindoll, Janzen, Hawk & Loyd, LLC

Certified Public Accountants

August 19, 2013

MARION COUNTY, KANSAS
SUMMARY OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2012

Fund	Beginning Unencumbered Cash Balance 1-01-12		Prior Year Canceled Encumbrances		Receipts		Expenditures		Ending Unencumbered Cash Balance 12-31-12		Add Encumbrances and Accounts Payable		Ending Cash Balance 12-31-12	
GENERAL FUND:														
General Fund	\$ 1,813,436	\$ -	\$ 4,202,171	\$ 4,435,538	\$ 1,580,069	\$ 52,272	\$ 1,632,341							
SPECIAL PURPOSE FUNDS:														
Ambulance Fund	335,857	-	523,543	608,299	251,101	36,570	287,671							
Appraiser's Cost Fund	10,385	-	372,872	331,387	51,870	1,018	52,888							
E911 Fund	79,193	-	424	79,617	-	-	-							
E911 Cell Surcharge Fund	3,954	-	62	4,016	-	-	-							
E911 Fund #2	48,116	-	76,291	-	124,407	2,933	127,340							
E911 Cell Surcharge Fund #2	34,336	-	66,544	100,880	-	-	-							
Aging Fund	35,946	-	91,676	81,879	45,743	73	45,816							
Election Fund	98,015	-	57,860	91,395	64,480	-	64,480							
Employee Benefits Fund	264,632	-	1,282,584	1,294,388	252,828	1,177	254,005							
Health Fund	201,779	-	285,113	247,847	239,045	468	239,513							
Health Fund - Morris W.I.C.	4,394	-	22,362	26,756	-	-	-							
Noxious Weed Fund	66,737	-	139,728	151,141	55,324	80	55,404							
Noxious Weed Capital														
Outlay Fund	35,145	-	10,000	3,750	41,395	-	41,395							
Park Fund	75,165	-	189,237	231,224	33,178	71	33,249							
Register of Deeds Technology Fund	15,091	-	23,515	17,635	20,971	-	20,971							
Risk Management Reserve Fund	239,182	-	54,582	20,000	273,764	-	273,764							
Road and Bridge Fund	1,431,094	-	3,527,669	3,540,638	1,418,125	11,461	1,429,586							
Sheriff Concealed Weapons Fund	7,169	-	3,583	-	10,752	-	10,752							
Sheriff Drug Fund	947	-	4,995	804	5,138	-	5,138							
Solid Waste Fund	62,989	-	41,621	56,902	47,708	-	47,708							
Special Alcohol and Drug Program Fund	5,762	-	5,717	7,404	4,075	600	4,675							
Special Bridge Fund	74,219	-	170,823	141,953	103,089	-	103,089							
Special Road and Bridge Fund (68-1103)	351,189	-	6,351	170,120	187,420	-	187,420							

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

MARION COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended December 31, 2012

Fund	Beginning Unencumbered Cash Balance 1-01-12	Prior Year Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance 12-31-12	Add Encumbrances and Accounts Payable	Ending Cash Balance 12-31-12
SPECIAL PURPOSE FUNDS: (cont.)							
Special Road Machinery and Equipment Fund	\$ 450,428	\$ -	\$ 335,000	\$ 320,562	\$ 464,866	\$ -	\$ 464,866
EMT Class Grants Fund	1,966	-	12,810	5,972	8,804	-	8,804
JOBS Grant Fund	25,746	-	2,015	240	27,521	-	27,521
TOTAL SPECIAL PURPOSE FUNDS	3,959,436	-	7,306,977	7,534,809	3,731,604	54,451	3,786,055
BOND AND INTEREST FUNDS:							
Bond and Interest Fund	32,219	-	186,594	218,796	17	-	17
Jail Bond and Interest Fund	186,456	-	580,903	256,294	511,065	-	511,065
TOTAL BOND AND INTEREST FUNDS	218,675	-	767,497	475,090	511,082	-	511,082
CAPITAL PROJECT FUNDS:							
Capital Improvements Fund	3,866,790	-	2,667,135	5,111,126	1,422,799	20,409	1,443,208
Capital Project - Jail Fund	321,793	-	3,531,022	3,765,328	67,487	1,001	68,488
TOTAL CAPITAL PROJECT FUNDS	4,188,583	-	6,198,157	8,896,454	1,490,286	21,410	1,511,696
BUSINESS FUND:							
Transfer Station Fund	293,018	-	563,622	525,341	331,299	14,845	346,144
TRUST FUNDS:							
Law Enforcement Trust Fund	1,903	-	-	-	1,903	-	1,903
Prosecutor Training Assistance Fund	3,231	-	1,408	1,567	3,072	-	3,072
TOTAL TRUST FUNDS	5,134	-	1,408	1,567	4,975	-	4,975
RELATED MUNICIPAL ENTITY:							
Marion County Extension Council	71,975	-	174,697	172,267	74,405	-	74,405
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 10,550,257	\$ -	\$ 19,214,529	\$ 22,041,066	\$ 7,723,720	\$ 142,978	\$ 7,866,698

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

MARION COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended December 31, 2012

	Ending Cash Balance <u>12-31-12</u>
Composition of Cash:	
Cash and cash items	\$ 8,160
Checking-Marion National Bank, Marion	604,493
Checking-Central National Bank, Marion	5,387,995
Checking-Peabody State Bank, Peabody	3,622
Checking-Emprise Bank, Hillsboro	256,295
Checking-Hillsboro State Bank, Hillsboro	21,163
Checking-Tampa State Bank, Tampa	5,287,277
Certificates of Deposit-Cottonwood Valley Bank, Florence	400,000
Certificates of Deposit-Marion National Bank, Marion	1,550,769
Certificates of Deposit-Hillsboro State Bank, Hillsboro	1,503,934
Certificates of Deposit-Peabody State Bank, Peabody	700,151
Certificates of Deposit-Tampa State Bank, Tampa	100,000
Kansas Municipal Investment Pool	4,000,122
Agency Fund-Law Library	16,221
Related Municipal Entity - Marion County Extension Council	<u>74,405</u>
Total Cash	19,914,607
Less Agency Funds per Schedule 3	<u>(12,047,909)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 7,866,698</u>

MARION COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The County of Marion, Marion, Kansas is a municipal corporation governed by an elected three-member commission. The financial statement presents the County of Marion, Marion, Kansas (the related municipality) and its related municipal entity. The related municipal entity is included in the County's reporting entity it was established to benefit the County and/or its constituents.

Extension Council. Marion County Extension Council provides services in such areas as agriculture, home economics, and 4-H club, to all persons in the County. The council is an elected nine-member executive board. The County annually provides significant operating subsidies to the council.

(b) 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) that are intended for specified purposes.

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

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.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. water fund, electric 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 reporting entity, scholarship funds, etc.).

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

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

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

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

(d) 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) and Bond and Interest Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There was one such budget amendment for the year 2012.

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

All legal annual operating budgets are prepared using the 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 disbursements accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment such as a purchase order or contract. Any unused budget expenditure authority lapse at year end.

A legal operating budget is not required for Capital Project Funds, Private Purpose Trust Funds and the following Special Revenue Funds: E911 Fund, E911 Cell Surcharge Fund, E911 Cell Fund #2, E911 Cell Surcharge Fund #2, Health - Morris County W.I.C. Fund, Sheriff Concealed Weapons Fund, Sheriff Drug Fund, Special Road Machinery and Equipment Fund, EMT Class Grants Fund, JOBS Grant Fund, and the Register of Deeds Technology Fund.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

County Register of Deeds did not report and remit the mortgage registration fees daily to the County Treasurer as required in K.S.A. 79-3104, however, they are remitted weekly.

3. DEPOSITS AND INVESTMENTS

As of December 31, 2012, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)				Rating
		Less than 1	1-5	6-10	More than 10	
Kansas Municipal Investment Pool	\$4,000,122	\$ 4,000,122	\$ -	\$ -	\$ -	S&P AAAf/S1+

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

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's allocation of investments as of December 31, 2012, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$15,815,699 and the bank balance was \$16,409,954. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, \$1,750,000 was covered by federal depository insurance and the remaining \$14,659,954 was collateralized with securities held by the pledging financial institutions' agents in the County's name and a letter of credit.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

3. DEPOSITS AND INVESTMENTS (CONT.)

At December 31, 2012, the County had invested \$4,000,122 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. LONG-TERM DEBT – CURRENT REFUNDING

In February 2012, the Commission issued \$110,000 of General Obligation Refunding Bonds Series 2012-B to current refund the General Obligation Bonds Series 2002. The proceeds were also used to pay the costs of issuance. The Commission has followed the provisions of *Governmental Accounting Standards Board (GASB) Statement No. 23, Accounting and Financial Reporting for Refundings of Debt Reported by Proprietary Activities*. The current refunding resulted in a difference between the reacquisition price and the net carrying value of the old debt of approximately \$2,096. The refunding increased the Commission's aggregate debt service payments by approximately \$2,653 and resulted in an economic loss (difference between the present values of the old and new debt service payments) of approximately \$274.

5. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bond Series 2002	1.99% 2.25%	12-17-02	\$ 850,000	10-01-12	\$ 105,000	\$ -	\$ 105,000	\$ -	\$ 2,048
General Obligation Bond Series 2012-A	2.00% 2.20%	02-17-12	3,510,000	12-01-23	-	3,510,000	200,000	3,310,000	58,294
General Obligation Bond Series 2012-B	2.00%	02-17-12	110,000	12-01-12	-	110,000	110,000	-	1,748
Total General Obligation Bonds					105,000	3,620,000	415,000	3,310,000	60,090
Kansas Department of Transportation									
Transportation Revolving Fund	3.91%	04-01-11	1,684,650	08-01-20	-	1,684,650	127,938	1,556,712	6,758
Capital Leases:									
2010 International Truck	4.05%	02-04-09	86,100	02-01-13	44,765	-	21,934	22,832	1,838
2010 Bobcat Skid Steer	3.32%	05-28-10	20,812	06-01-13	13,964	-	6,868	7,096	464
Real Estate	4.50%	05-28-11	100,000	03-21-13	65,186	-	31,872	33,314	2,941
(3) 2006 Caterpillar 140 H Graders	3.20%	06-07-11	306,899	06-07-16	306,899	-	57,575	249,324	9,821
(2) 2011 Caterpillar Graders and Excavator	3.00%	09-04-11	536,918	09-04-16	536,918	-	54,042	482,876	16,108
Challenger MT 465B 12 Tractor	5.38%	12-15-11	57,176	12-15-12	15,892	-	15,892	-	904
(2) 2009 Caterpillar Graders	2.74%	09-30-12	169,760	09-30-17	-	169,760	-	169,760	-
Total Capital Leases					983,624	169,760	188,183	865,202	32,076
Temporary Notes-Jail Facility	1.25%	08-01-11	1,000,000	08-01-12	1,000,000	-	1,000,000	-	8,333
Total Contractual Indebtedness					\$2,088,624	\$3,789,760	\$ 1,603,183	\$ 4,275,202	\$ 100,499

5. LONG-TERM DEBT (CONT.)

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

	Year							Total
	2013	2014	2015	2016	2017	2018-2022	2023-2027	
PRINCIPAL:								
General Obligation Bond Series 2012-A	\$275,000	\$275,000	\$285,000	\$ 290,000	\$295,000	\$1,560,000	\$ 330,000	\$3,310,000
Kansas Department of Transportation								
Transportation Revolving Fund	168,206	174,981	182,260	189,843	197,740	643,682	-	1,558,712
Capital Leases:								
2010 International Truck	22,832	-	-	-	-	-	-	22,832
2010 Bobcat Skid Steer	7,096	-	-	-	-	-	-	7,096
Real Estate	33,314	-	-	-	-	-	-	33,314
(3) 2006 Caterpillar 140 H Graders	59,417	61,318	63,280	65,309	-	-	-	249,324
(2) 2011 Caterpillar Graders and Excava	55,663	57,333	59,053	310,827	-	-	-	482,876
(2) 2009 Caterpillar Graders	32,144	33,022	33,927	34,855	35,812	-	-	169,760
Total Capital Leases	210,466	151,673	156,260	410,991	35,812	-	-	965,202
TOTAL PRINCIPAL	485,466	426,673	441,260	700,991	330,812	1,560,000	330,000	4,275,202
INTEREST:								
General Obligation Bond Series 2012-A	66,860	61,360	55,860	50,160	44,360	131,200	7,260	417,060
Kansas Department of Transportation								
Transportation Revolving Fund	64,537	57,762	50,483	42,901	35,003	54,270	-	304,956
Capital Leases:								
2010 International Truck	940	-	-	-	-	-	-	940
2010 Bobcat Skid Steer	236	-	-	-	-	-	-	236
Real Estate	1,499	-	-	-	-	-	-	1,499
(3) 2006 Caterpillar 140 H Graders	7,978	6,077	4,115	2,090	-	-	-	20,260
(2) 2011 Caterpillar Graders and Excavat	14,486	12,816	11,096	9,325	-	-	-	47,723
(2) 2009 Caterpillar Graders	4,648	3,771	2,866	1,938	980	-	-	14,203
Total Capital Leases	29,787	22,664	18,077	13,353	980	-	-	84,861
TOTAL INTEREST	96,647	84,024	73,937	63,513	45,340	131,200	7,260	501,921
TOTAL PRINCIPAL AND INTEREST	\$582,113	\$510,697	\$515,197	\$ 764,504	\$376,152	\$1,691,200	\$ 337,260	\$4,777,123

6. DEFINED BENEFIT PENSION PLAN

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

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. Effective July 1, 2009 KPERs has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERs member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

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

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

(b) Other Employee Benefits

Vacation - Vacation leave shall be accrued from the employee's date of employment as stipulated hereinafter. No vacation leave shall be taken until a new employee has completed one year of service.

Each permanent full-time employee will accrue vacation leave as follows:

<u>Years of Service</u>	<u>Per Year</u>
0 to 1 year	5 days
After 2 to 4 years	10 days
After 5 to 14 years	15 days
After 15 years	20 days

Vacation days may be accrued up to a maximum of 20 days. An employee shall be paid for all accumulated unused vacation leave upon termination after one year of employment.

Sick leave - Part-time employees shall not be entitled to paid sick leave. Full-time employees shall earn sick leave at the rate of one (1) day per month beginning at date of employment and may be accumulated to a maximum of 130 days.

An employee who is sick shall notify the department head prior to normal working hours. If the department head is not notified, one day of vacation will be charged to the employee. However, exceptions for unusual circumstances will be considered. Twenty percent (20%) of accumulated sick leave shall be paid at the time of termination for employees hired prior to December 21, 2010. The maximum amount paid cannot exceed what the employee had on the books as of December 21, 2010. New employees are not paid sick leave upon termination.

Compensatory time is earned at the discretion of the department head and with approval of the governing body, an employee may be give compensatory time off in lieu of cash payments for overtime worked. Any compensatory time given shall be at the same rate as that given for overtime cash payments. Compensatory time must be used prior to using vacation time.

8. CLAIMS AND JUDGMENTS

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

8. CLAIMS AND JUDGMENTS (CONT.)

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2011 to 2012 and there were no settlements that exceeded insurance coverage in the past three years.

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

9. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Improvement Fund	K.S.A. 19-120	\$ 982,485
General Fund	Risk Management Fund	K.S.A. 12-2615	54,582
Road and Bridge Fund	Special Road Machinery and Equipment Fund	K.S.A. 68-141g	335,000
Transfer Station Fund	Bond and Interest Fund	Debt Service	79,454
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	10,000
E911 Cell Surcharge Fund #2	E911 Cell Fund #2	Closing Fund	52,067
E911 Fund	E911 Cell Fund #2	Closing Fund	14,952
			<u>\$1,528,540</u>

10. OTHER RELATIONSHIPS

Fire District

The Board of County Commissioners, by State statute, serves as the governing body of each Fire District established in Marion County. State statutes further provide that the Board of County Commissioners may appoint a board of not less than three members to serve as the governing body of such District and such board shall have all the powers vested with the Board of County Commissioners. Marion County has established seven separate Fire Districts organized under the provisions of the state statutes discussed above, with all being defined as separate taxing entities. These Fire Districts provide fire protection services principally to the unincorporated areas of the County. The costs of providing such services are provided from property tax assessed to the property owners within the benefit District and such levies are established and levied by the respective Fire District Boards. The Fire Districts Boards also have the authority to issue general obligation bonds, which are secured by the full faith and credit of the Fire District.

Marion/Harvey/McPherson Counties Solid Waste Interlocal Agreement

Marion County has entered into an interlocal agreement with Harvey and McPherson counties for the purpose of coordinating solid waste planning in the region. The main purpose is to provide a cost effective, integrated solid waste plan which meets the needs of the aforementioned counties. This authority is constituted, created and established as an intergovernmental contractual association of the parties to this agreement pursuant to the laws of the State of Kansas. The authority hereby created is the Central Kansas Regional Solid Waste Authority.

11. POST-CLOSURE CARE COST

State and federal laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill discontinues accepting waste, the County reports a portion of these closure and post-closure care costs as an operating expenditure in the year these costs are incurred. Currently, the County has closed their landfill, placed the final cover over all the contents and is disposing of their solid waste through a transfer station. They will continue to perform certain maintenance and monitoring functions at least 24 years into the future.

12. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Jail/Law Enforcement Facility	\$ 3,516,764	\$ 3,446,697

13. SUBSEQUENT EVENTS

Management has evaluated the effects of the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

MARION COUNTY, KANSAS
REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2012

MARION COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
GENERAL FUND:					
General Fund	\$ 5,551,704	\$ -	\$ 5,551,704	\$ 4,435,538	\$ (1,116,166)
SPECIAL PURPOSE FUNDS:					
Ambulance Fund	755,822	-	755,822	608,299	(147,523)
Appraiser's Cost Fund	381,636	-	381,636	331,387	(50,249)
E911 Fund	101,554	-	101,554	79,617	(21,937)
E911 Cell Surcharge Fund	20,198	-	20,198	4,016	(16,182)
E911 Cell Fund #2	124,536	-	124,536	-	(124,536)
E911 Cell Surcharge Fund #2	59,916	-	59,916	100,880	40,964
Aging Fund	131,086	-	131,086	81,879	(49,207)
Election Fund	136,617	-	136,617	91,395	(45,222)
Employee Benefits Fund	1,438,133	-	1,438,133	1,294,388	(143,745)
Health Fund	386,021	-	386,021	247,847	(138,174)
Noxious Weed Fund	182,847	-	182,847	151,141	(31,706)
Noxious Weed Capital Outlay Fund	32,045	-	32,045	3,750	(28,295)
Park Fund	261,260	-	261,260	231,224	(30,036)
Register of Deeds Technology Fund	65,808	-	65,808	17,635	(48,173)
Risk Management Reserve Fund	293,764	-	293,764	20,000	(273,764)
Road and Bridge Fund	4,119,826	-	4,119,826	3,540,638	(579,188)
Sheriff Drug Fund	10,738	-	10,738	804	(9,934)
Solid Waste Fund	122,242	-	122,242	56,902	(65,340)
Special Alcohol and Drug Program Fund	8,620	-	8,620	7,404	(1,216)
Special Bridge Fund	221,705	-	221,705	141,953	(79,752)
Special Road and Bridge Fund (68-1103)	349,817	-	349,817	170,120	(179,697)
Special Road Machinery and Equipment Fund	826,872	-	826,872	320,562	(506,310)
BOND AND INTEREST FUND:					
Bond and Interest Fund	141,694	107,048	248,742	218,796	(29,946)
Jail Bond and Interest Fund	256,294	-	256,294	256,294	-
CAPITAL PROJECT FUND:					
Capital Improvements Fund	5,050,686	1,684,650	6,735,336	5,111,126	(1,624,210)
BUSINESS FUND:					
Transfer Station Fund	768,082	-	768,082	525,341	(242,741)

MARION COUNTY, KANSAS

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Taxes -				
Ad valorem property taxes	\$ 2,382,662	\$ 2,636,181	\$ 2,716,953	\$ (80,772)
Back tax collections	45,776	45,453	15,000	30,453
Motor vehicle tax	261,236	259,110	254,326	4,784
Recreational vehicle tax	4,888	4,635	4,707	(72)
16/20M vehicle tax	16,771	21,060	17,955	3,105
Intangible tax	616	-	-	-
Severance tax	4,168	4,728	1,500	3,228
Local Alcoholic Liquor Fund	150	151	1,208	(1,057)
Franchise tax - cable	1,214	1,308	800	508
Antique motor vehicle tax	5,635	5,770	4,000	1,770
Total Taxes	2,723,116	2,978,396	3,016,449	(38,053)
Intergovernmental Revenues -				
Flood control allocation	918	918	400	518
Federal owned land entitlement	29,225	29,830	25,000	4,830
FEMA grant - emergency preparedness	-	18,750	6,583	12,167
Clean Water grant	-	8,000	-	8,000
Local sales tax	645,562	653,203	625,000	28,203
Total Intergovernmental Revenues	675,705	710,701	656,983	53,718
Licenses and Fees -				
Driver license fees	4,566	4,866	5,000	(134)
Mortgage registration fees	83,141	113,179	90,000	23,179
Officer's fees (County officer & recording fees)	34,198	50,214	35,000	15,214
Diversion fees	9,050	12,968	-	12,968
Environmental fees	855	1,239	500	739
Motor vehicle sales collection fees	683	792	-	792
Sports license fees (Game license fees)	269	281	100	181
Booking fees	-	3,167	2,500	667
Planning and zoning fees	1,555	3,730	2,000	1,730
Total Licenses and Fees	134,317	190,436	135,100	55,336
Use of Money and Property -				
Interest on investments	60,981	24,918	80,000	(55,082)
Interest and charges on delinquent taxes	63,392	54,785	35,000	19,785
Total Use of Money and Property	124,373	79,703	115,000	(35,297)

MARION COUNTY, KANSAS

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2012			
	2011 Actual	Actual	Budget	Variance- Over (Under)
Receipts (cont.)				
Miscellaneous -				
Reimbursed expenses	\$ 65,978	\$ 96,501	\$ 60,000	\$ 36,501
Judicial/reimbursement	17,128	22,456	10,000	12,456
Miscellaneous	39,440	38,904	20,500	18,404
Court fees	2,242	2,017	-	2,017
Sheriff's lake patrol	9,000	9,000	9,000	-
Vehicle interest	1,153	1,283	-	1,283
Special auto close out	82,596	40,505	50,000	(9,495)
Vehicle rental excise tax	114	144	-	144
Insurance refund	10,412	11,224	-	11,224
Law enforcement	100,000	18,751	-	18,751
Tourism and marketing	5,503	2,150	-	2,150
LEPP	3,507	-	3,507	(3,507)
Total Miscellaneous	337,073	242,935	153,007	89,928
Total Receipts	3,994,584	4,202,171	\$ 4,076,539	\$ 125,632
Expenditures				
County Commission -				
Personal services	53,208	53,208	\$ 53,208	\$ -
Commodities	117	14	300	(286)
Contractual services	5,521	3,878	5,000	(1,122)
Capital outlay	481	897	500	397
Total County Commission	59,327	57,997	59,008	(1,011)
County Clerk -				
Personal services	137,682	144,314	145,380	(1,066)
Commodities	3,516	3,125	5,000	(1,875)
Contractual services	8,408	5,500	11,000	(5,500)
Capital outlay	1,249	3,831	4,000	(169)
Total County Clerk	150,855	156,770	165,380	(8,610)
County Treasurer -				
Personal services	161,697	172,125	173,612	(1,487)
Commodities	1,518	453	4,000	(3,547)
Contractual services	35,807	27,329	25,000	2,329
Capital outlay	-	-	4,000	(4,000)
Total County Treasurer	199,022	199,907	206,612	(6,705)
County Attorney -				
Personal services	121,356	121,378	121,406	(28)
Commodities	2,641	3,386	2,500	886
Contractual services	41,669	32,688	30,000	2,688
Capital outlay	2,819	1,654	4,500	(2,846)
Juvenile detention	48,409	35,676	35,000	676
Total County Attorney	216,894	194,782	193,406	1,376

MARION COUNTY, KANSAS

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Expenditures (cont.)				
Register of Deeds -				
Personal services	\$ 71,949	\$ 72,827	\$ 78,362	\$ (5,535)
Commodities	1,436	1,584	2,000	(416)
Contractual services	4,150	707	4,527	(3,820)
Capital outlay	-	-	2,100	(2,100)
Total Register of Deeds	<u>77,535</u>	<u>75,118</u>	<u>86,989</u>	<u>(11,871)</u>
Sheriff -				
Personal services	435,282	480,630	456,582	24,048
Commodities	69,472	72,078	65,427	6,651
Contractual services	92,938	95,641	111,089	(15,448)
Capital outlay	34,185	35,166	76,868	(41,702)
Lake Patrol vehicle expense	-	-	12,500	(12,500)
Total Sheriff	<u>631,877</u>	<u>683,515</u>	<u>722,466</u>	<u>(38,951)</u>
Judicial -				
Commodities	7,887	7,178	10,200	(3,022)
Contractual services	119,490	128,508	131,059	(2,551)
Capital outlay	4,934	3,801	-	3,801
Other	537	-	-	-
Total Judicial	<u>132,848</u>	<u>139,487</u>	<u>141,259</u>	<u>(1,772)</u>
Courthouse General -				
Personal services	38,931	38,773	43,388	(4,615)
Commodities	14,470	32,646	30,000	2,646
Contractual services	226,406	277,652	350,000	(72,348)
Capital outlay	2,750	-	654,495	(654,495)
Lease purchase - postage machine	9,756	5,982	4,878	1,104
Lease purchase - real estate	34,814	34,814	-	34,814
Community corrections	3,326	3,145	4,360	(1,215)
Computer equipment	38,109	25,595	50,000	(24,405)
Heritage Trust Fund	4,367	2,853	3,000	(147)
Marion County Employees Fund	1,010	1,050	-	1,050
Joint Mortgage Registration Fees	-	5,405	-	5,405
AS 400/Team	8,626	-	25,000	(25,000)
Other	43,115	45,764	-	45,764
Diversion	8,152	15,513	-	15,513
Total Courthouse General	<u>433,832</u>	<u>489,192</u>	<u>1,165,121</u>	<u>(675,929)</u>

MARION COUNTY, KANSAS

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2012			Variance- Over (Under)
	2011 Actual	Actual	Budget	
Expenditures (cont.)				
Planning and Zoning -				
Personal services	\$ 47,952	\$ 50,103	\$ 50,918	\$ (815)
Commodities	2,872	2,208	2,550	(342)
Contractual services	20,577	15,031	23,100	(8,069)
Capital outlay	9,314	2,120	18,900	(16,780)
Vehicle Replacement	9,503	-	6,500	(6,500)
Total Planning and Zoning	<u>90,218</u>	<u>69,462</u>	<u>101,968</u>	<u>(32,506)</u>
Emergency Preparedness -				
Personal services	29,217	42,000	46,180	(4,180)
Commodities	5,216	4,810	3,000	1,810
Contractual services	8,332	11,176	9,000	2,176
Capital outlay	4,433	54,853	70,486	(15,633)
Total Emergency Preparedness	<u>47,198</u>	<u>112,839</u>	<u>128,666</u>	<u>(15,827)</u>
Communications -				
Personal services	317,788	307,131	323,808	(16,677)
Commodities	3,229	3,204	4,000	(796)
Contractual services	6,649	20,860	20,000	860
Capital outlay	11,083	21,700	30,000	(8,300)
Total Communications	<u>338,749</u>	<u>352,895</u>	<u>377,808</u>	<u>(24,913)</u>
Road & Bridge -				
Sales tax - 80%	203,434	279,414	281,670	(2,256)
Transfer to Capital Improvements Fund for:				
Road maintenance & improvements - 3 mill	316,173	327,495	327,495	-
Road maintenance & improvements - 2 mill	210,782	218,330	218,330	-
Road maintenance & improvements - 4 mill	334,827	436,660	436,660	-
Total Road & Bridge	<u>1,065,216</u>	<u>1,261,899</u>	<u>1,264,155</u>	<u>(2,256)</u>
Economic Development -				
Personal services	43,970	42,725	43,576	(851)
Commodities	4,839	4,119	2,500	1,619
Contractual services	8,356	8,558	9,000	(442)
Capital outlay	3,014	2,293	5,000	(2,707)
Marketing	14,802	16,432	16,000	432
Trade show/advertising	-	-	8,000	(8,000)
Total Economic Development	<u>74,981</u>	<u>74,127</u>	<u>84,076</u>	<u>(9,949)</u>

MARION COUNTY, KANSAS

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2012</u>			<u>Variance- Over (Under)</u>
	<u>2011 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures (cont.)				
Sales Tax Other - 20% -				
Other	\$ 45,549	\$ 19,902	\$ 70,418	\$ (50,516)
Transfer to Risk Management Reserve Fund	-	<u>54,582</u>	<u>54,582</u>	-
Total Sales Tax Other - 20%	<u>45,549</u>	<u>74,484</u>	<u>125,000</u>	<u>(50,516)</u>
Tourism and Marketing -				
Commodities	118	-	-	-
Contractual services	4,700	10,142	-	10,142
Rural Opportunity	-	<u>3,000</u>	<u>3,000</u>	-
Total Tourism and Marketing	<u>4,818</u>	<u>13,142</u>	<u>3,000</u>	<u>10,142</u>
Other -				
Mental health contracts	62,000	62,000	62,000	-
Mentally handicapped contracts	62,000	62,000	62,000	-
County Extension Council appropriation	127,000	129,540	129,540	-
Soil Conservation District	28,790	28,790	28,790	-
Special fair building	14,700	14,700	14,700	-
Special building	7,664	68,295	68,023	272
Law enforcement facility	281,670	54,552	65,186	(10,634)
Multi-purpose building	-	-	210,000	(210,000)
LEPP grant expense	4,401	3,786	3,507	279
Clean Water grant expense	-	5,199	-	5,199
Lease purchase jail land	-	-	34,814	(34,814)
Neighborhood revitalization	<u>38,972</u>	<u>51,060</u>	<u>48,230</u>	<u>2,830</u>
Total Other	<u>627,197</u>	<u>479,922</u>	<u>726,790</u>	<u>(246,868)</u>
Total Expenditures	<u>4,196,116</u>	<u>4,435,538</u>	<u>\$ 5,551,704</u>	<u>\$ (1,116,166)</u>
Receipts Over (Under) Expenditures	(201,532)	(233,367)		
Unencumbered Cash, Beginning	<u>2,014,968</u>	<u>1,813,436</u>		
Unencumbered Cash, Ending	<u>\$ 1,813,436</u>	<u>\$ 1,580,069</u>		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUNDAMBULANCE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 59,887	\$ 109,134	\$ 112,472	\$ (3,338)
Back tax collections	2,640	1,918	470	1,448
Motor vehicle tax	13,639	8,136	6,404	1,732
Recreational vehicle tax	255	148	119	29
16/20M vehicle tax	899	1,092	452	640
Donations	3,550	950	3,150	(2,200)
Reimbursed expenses	3,319	3,539	2,500	1,039
Services	<u>434,492</u>	<u>398,626</u>	<u>390,000</u>	<u>8,626</u>
Total Receipts	<u>518,681</u>	<u>523,543</u>	<u>\$ 515,567</u>	<u>\$ 7,976</u>
Expenditures				
Personal services	313,145	313,190	\$ 335,692	\$ (22,502)
Commodities	54,280	55,614	70,816	(15,202)
Contractual services	50,901	51,134	95,500	(44,366)
Capital outlay	37,098	31,363	55,000	(23,637)
Department vehicles	-	-	36,600	(36,600)
Ambulance replacement	-	128,885	135,000	(6,115)
Rescue services	48,953	26,000	26,000	-
Neighborhood revitalization	<u>980</u>	<u>2,113</u>	<u>1,214</u>	<u>899</u>
Total Expenditures	<u>505,357</u>	<u>608,299</u>	<u>\$ 755,822</u>	<u>\$ (147,523)</u>
Receipts Over (Under) Expenditures	13,324	(84,756)		
Unencumbered Cash, Beginning	<u>322,533</u>	<u>335,857</u>		
Unencumbered Cash, Ending	<u>\$ 335,857</u>	<u>\$ 251,101</u>		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUNDAPPRAISER'S COST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 282,317	\$ 323,202	\$ 333,170	\$ (9,968)
Back tax collections	5,424	5,495	700	4,795
Motor vehicle tax	32,728	31,158	30,140	1,018
Recreational vehicle tax	612	558	558	-
16/20M vehicle tax	2,051	2,654	2,128	526
Digital mapping	830	3,631	-	3,631
Reimbursed expenses	6,115	6,174	2,000	4,174
Total Receipts	330,077	372,872	\$ 368,696	\$ 4,176
Expenditures				
Personal services	236,531	238,941	\$ 258,203	\$ (19,262)
Commodities	8,597	8,336	9,000	(664)
Contractual services	85,077	71,865	86,217	(14,352)
Capital outlay	22,690	4,459	13,500	(9,041)
CAMA	-	1,526	5,000	(3,474)
Digital mapping expense	-	-	4,000	(4,000)
Neighborhood revitalization	4,618	6,260	5,716	544
Lease purchase - Fusion	4,271	-	-	-
Total Expenditures	361,784	331,387	\$ 381,636	\$ (50,249)
Receipts Over (Under) Expenditures	(31,707)	41,485		
Unencumbered Cash, Beginning	42,092	10,385		
Unencumbered Cash, Ending	\$ 10,385	\$ 51,870		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUND

E911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Surcharges	\$ 105	\$ -	\$ -	\$ -
Miscellaneous	216	424	-	424
Total Receipts	<u>321</u>	<u>424</u>	<u>\$ -</u>	<u>\$ 424</u>
Expenditures				
Commodities	24	-	\$ 1,000	\$ (1,000)
Contractual services	22,658	26,047	36,000	(9,953)
Capital outlay	-	38,618	64,554	(25,936)
Transfer to E911 Cell Fund #2	-	14,952	-	14,952
Total Expenditures	<u>22,682</u>	<u>79,617</u>	<u>\$ 101,554</u>	<u>\$ (21,937)</u>
Receipts Over (Under) Expenditures	(22,361)	(79,193)		
Unencumbered Cash, Beginning	<u>101,554</u>	<u>79,193</u>		
Unencumbered Cash, Ending	<u>\$ 79,193</u>	<u>\$ -</u>		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUND

E911 CELL SURCHARGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Reimbursed expenses	\$ 51	\$ 62	\$ -	\$ 62
Expenditures				
Contractual services	16,295	3,673	\$ -	\$ 3,673
Commodities	-	343	-	343
Capital outlay	-	-	20,198	(20,198)
Total Expenditures	16,295	4,016	\$ 20,198	\$ (16,182)
Receipts Over (Under) Expenditures	(16,244)	(3,954)		
Unencumbered Cash, Beginning	20,198	3,954		
Unencumbered Cash, Ending	\$ 3,954	\$ -		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUNDE911 CELL FUND #2SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Surcharges	\$ 38,200	\$ 9,141	\$ 57,000	\$ (47,859)
Interest	-	131	-	131
Transfer from E911 Fund	-	14,952	-	14,952
Transfer from E911 Cell Surcharge Fund #2	-	52,067	-	52,067
Total Receipts	<u>38,200</u>	<u>76,291</u>	<u>\$ 57,000</u>	<u>\$ 19,291</u>
Expenditures				
Commodities	-	-	\$ 1,000	\$ (1,000)
Contracted services	-	-	30,000	(30,000)
Capital outlay	-	-	93,536	(93,536)
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ 124,536</u>	<u>\$ (124,536)</u>
Receipts Over (Under) Expenditures	38,200	76,291		
Unencumbered Cash, Beginning	<u>9,916</u>	<u>48,116</u>		
Unencumbered Cash, Ending	<u>\$ 48,116</u>	<u>\$ 124,407</u>		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUND

E911 CELL SURCHARGE FUND #2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Surcharges	\$ 23,800	\$ 66,544	\$ 25,000	\$ 41,544
Grant receipts	64,045	-	-	-
Total Receipts	<u>87,845</u>	<u>66,544</u>	<u>\$ 25,000</u>	<u>\$ 41,544</u>
Expenditures				
Contractual services	-	10,567	\$ -	\$ 10,567
Capital outlay	64,045	38,246	59,916	(21,670)
Transfer to E911 Cell Fund #2	-	52,067	-	52,067
Total Expenditures	<u>64,045</u>	<u>100,880</u>	<u>\$ 59,916</u>	<u>\$ 40,964</u>
Receipts Over (Under) Expenditures	23,800	(34,336)		
Unencumbered Cash, Beginning	<u>10,536</u>	<u>34,336</u>		
Unencumbered Cash, Ending	<u>\$ 34,336</u>	<u>\$ -</u>		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUNDAGING FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 86,747	\$ 75,877	\$ 78,298	\$ (2,421)
Back tax collections	1,635	1,622	300	1,322
Motor vehicle tax	8,969	9,220	9,267	(47)
Recreational vehicle tax	168	165	172	(7)
16/20M vehicle tax	676	692	654	38
Donations and reimbursed expenses	1,402	4,100	3,500	600
Total Receipts	99,597	91,676	\$ 92,191	\$ (515)
Expenditures				
Personal services	66,500	49,481	\$ 63,662	\$ (14,181)
Commodities	3,235	2,571	5,375	(2,804)
Contractual services	26,871	23,997	24,900	(903)
Capital outlay	-	-	9,489	(9,489)
Local Match Senior Center	-	1,315	2,858	(1,543)
Vehicle replacement	-	-	20,000	(20,000)
North Central Flint Hill	-	3,044	3,045	(1)
Neighborhood revitalization	1,419	1,471	1,757	(286)
Total Expenditures	98,025	81,879	\$ 131,086	\$ (49,207)
Receipts Over (Under) Expenditures	1,572	9,797		
Unencumbered Cash, Beginning	34,374	35,946		
Unencumbered Cash, Ending	\$ 35,946	\$ 45,743		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUND

ELECTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 58,279	\$ 46,843	\$ 48,369	\$ (1,526)
Back tax collections	1,274	1,102	400	702
Motor vehicle tax	5,571	6,105	6,227	(122)
Recreational vehicle tax	104	109	115	(6)
16/20M vehicle tax	406	434	440	(6)
Reimbursed expenses	45	3,267	1,500	1,767
Total Receipts	<u>65,679</u>	<u>57,860</u>	<u>\$ 57,051</u>	<u>\$ 809</u>
Expenditures				
Personal services	36,713	37,149	\$ 37,686	\$ (537)
Commodities	275	909	5,000	(4,091)
Contractual services	20,681	51,048	45,000	6,048
Capital outlay	515	1,381	47,750	(46,369)
Neighborhood revitalization	953	908	1,181	(273)
Total Expenditures	<u>59,137</u>	<u>91,395</u>	<u>\$ 136,617</u>	<u>\$ (45,222)</u>
Receipts Over (Under) Expenditures	6,542	(33,535)		
Unencumbered Cash, Beginning	<u>91,473</u>	<u>98,015</u>		
Unencumbered Cash, Ending	<u>\$ 98,015</u>	<u>\$ 64,480</u>		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUNDEMPLOYEE BENEFITS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 1,088,719	\$ 1,099,080	\$ 1,132,650	\$ (33,570)
Back tax collections	17,433	18,660	3,000	15,660
Motor vehicle tax	97,499	112,595	116,202	(3,607)
Recreational vehicle tax	1,825	2,004	2,151	(147)
16/20M vehicle tax	7,078	7,611	8,204	(593)
Reimbursed expenses	50,213	35,181	15,000	20,181
Transfer Station reimbursement	7,659	7,453	-	7,453
Total Receipts	1,270,426	1,282,584	\$ 1,277,207	\$ 5,377
Expenditures				
Payments to KPERS	228,448	251,369	\$ 268,000	\$ (16,631)
Payment to Social Security	253,720	258,843	282,000	(23,157)
Payment of unemployment compensation	28,090	2,990	5,000	(2,010)
Workers' compensation insurance	100,701	97,962	115,000	(17,038)
Medical spending account	17,089	16,607	20,000	(3,393)
Dependent care	5,540	4,840	9,000	(4,160)
Payment of medical insurance	610,346	640,491	717,097	(76,606)
Neighborhood revitalization	17,805	21,286	22,036	(750)
Total Expenditures	1,261,739	1,294,388	\$ 1,438,133	\$ (143,745)
Receipts Over (Under) Expenditures	8,687	(11,804)		
Unencumbered Cash, Beginning	255,945	264,632		
Unencumbered Cash, Ending	\$ 264,632	\$ 252,828		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUNDHEALTH FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2012			Variance- Over (Under)
	2011 Actual	Actual	Budget	
Receipts				
Ad valorem property tax	\$ 91,678	\$ 92,495	\$ 95,435	\$ (2,940)
Back tax collections	1,852	1,766	300	1,466
Motor vehicle tax	9,910	9,869	9,791	78
Recreational vehicle tax	185	176	181	(5)
16/20M vehicle tax	714	775	691	84
Receipts from State of Kansas -				
Immunization grants	2,645	2,644	2,644	-
Child Health grant	9,240	9,240	9,240	-
General Health services -				
Formula grant	8,496	8,616	8,420	196
W.I.C. grant	47,549	40,774	46,437	(5,663)
Child Care Facility License grant	5,788	7,122	6,791	331
Bioterrorism grant	13,351	11,259	13,000	(1,741)
H1N1 phase I, II & III	1,087	-	-	-
Title XIX	5,133	5,673	6,913	(1,240)
Special Ed/School contract	5,575	5,400	-	5,400
Service fees and miscellaneous	20,516	27,081	37,390	(10,309)
Medicare, BC/BS reimbursement	24,163	32,822	3,000	29,822
Kansas Safekids Coalition	8,539	6,642	-	6,642
Kansas Health Foundation Ed. Grant	1,000	1,000	1,000	-
CECHI	13,114	15,588	-	15,588
MCSEC	-	-	5,800	(5,800)
Reimbursement	-	6,171	-	6,171
Total Receipts	<u>270,535</u>	<u>285,113</u>	<u>\$ 247,033</u>	<u>\$ 38,080</u>
Expenditures				
Health Services -				
Personal services	137,311	151,609	\$ 174,709	\$ (23,100)
Commodities	10,155	11,730	10,500	1,230
Contractual services	56,343	57,525	67,182	(9,657)
Capital outlay	4,339	4,151	72,452	(68,301)
W.I.C.	20,461	7,226	45,488	(38,262)
Total Health Services	<u>228,609</u>	<u>232,241</u>	<u>370,331</u>	<u>(138,090)</u>

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUNDHEALTH FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u> <u>Actual</u>	<u>2012</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures (cont.)				
Bioterrorism grant expense	\$ 12,677	\$ 13,814	\$ 13,833	\$ (19)
Neighborhood revitalization	<u>1,499</u>	<u>1,792</u>	<u>1,857</u>	<u>(65)</u>
Total Expenditures	<u>242,785</u>	<u>247,847</u>	<u>\$ 386,021</u>	<u>\$ (138,174)</u>
Receipts Over (Under) Expenditures	27,750	37,266		
Unencumbered Cash, Beginning	<u>174,029</u>	<u>201,779</u>		
Unencumbered Cash, Ending	<u>\$ 201,779</u>	<u>\$ 239,045</u>		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUND

HEALTH - MORRIS COUNTY W.I.C. FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011 Actual</u>	<u>2012 Actual</u>
Receipts		
State of Kansas - W.I.C.	\$ 20,089	\$ 22,362
Expenditures		
Contractual services	15,302	20,585
Reimbursement	<u>-</u>	<u>6,171</u>
Total Expenditures	<u>15,302</u>	<u>26,756</u>
Receipts Over (Under) Expenditures	4,787	(4,394)
Unencumbered Cash, Beginning	<u>(393)</u>	<u>4,394</u>
Unencumbered Cash, Ending	<u>\$ 4,394</u>	<u>\$ -</u>

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUNDNOXIOUS WEED FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 86,646	\$ 67,162	\$ 69,363	\$ (2,201)
Back tax collections	1,572	1,580	500	1,080
Motor vehicle tax	8,922	9,334	9,145	189
Recreational vehicle tax	167	167	169	(2)
16/20M vehicle tax	422	765	646	119
Reimbursements for sale of chemicals	53,010	60,720	60,000	720
Total Receipts	150,739	139,728	\$ 139,823	\$ (95)
Expenditures				
Personal services	26,028	31,922	\$ 45,314	\$ (13,392)
Commodities	91,838	98,818	117,799	(18,981)
Contractual services	9,419	9,098	12,000	(2,902)
Capital outlay	2,993	-	1,000	(1,000)
Neighborhood revitalization rebate	1,400	1,303	1,734	(431)
Transfer to Noxious Weed Capital Outlay Fund	10,000	10,000	5,000	5,000
Total Expenditures	141,678	151,141	\$ 182,847	\$ (31,706)
Receipts Over (Under) Expenditures	9,061	(11,413)		
Unencumbered Cash, Beginning	57,676	66,737		
Unencumbered Cash, Ending	\$ 66,737	\$ 55,324		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUND

NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Transfer from Noxious Weed Fund	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000
Miscellaneous	3,100	-	-	-
Total Receipts	<u>13,100</u>	<u>10,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
Expenditures				
Capital outlay	<u>23,345</u>	<u>3,750</u>	<u>\$ 32,045</u>	<u>\$ (28,295)</u>
Receipts Over (Under) Expenditures	(10,245)	6,250		
Unencumbered Cash, Beginning	<u>45,390</u>	<u>35,145</u>		
Unencumbered Cash, Ending	<u>\$ 35,145</u>	<u>\$ 41,395</u>		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUND

PARK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 51,680	\$ 59,395	\$ 61,339	\$ (1,944)
Back tax collections	1,713	1,397	250	1,147
Motor vehicle tax	9,555	6,455	5,529	926
Recreational vehicle tax	179	117	102	15
16/20M vehicle tax	692	747	390	357
Local Alcoholic Liquor Fund	150	151	1,208	(1,057)
County permits	100,226	89,495	100,000	(10,505)
Fishing fees	25,177	25,177	25,177	-
Reimbursed expenses	4,919	6,303	500	5,803
Total Receipts	194,291	189,237	\$ 194,495	\$ (5,258)
Expenditures				
Personal services	72,571	81,880	\$ 88,466	\$ (6,586)
Commodities	12,765	10,417	15,500	(5,083)
Contractual services	90,209	96,401	85,100	11,301
Capital outlay	50,800	24,579	71,146	(46,567)
Lease purchase - Challenger Tractor	-	16,795	-	16,795
Neighborhood revitalization rebate	846	1,152	1,048	104
Total Expenditures	227,191	231,224	\$ 261,260	\$ (30,036)
Receipts Over (Under) Expenditures	(32,900)	(41,987)		
Unencumbered Cash, Beginning	108,065	75,165		
Unencumbered Cash, Ending	\$ 75,165	\$ 33,178		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUNDREGISTER OF DEEDS TECHNOLOGY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u> <u>Actual</u>	<u>2012</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Fees	\$ 16,745	\$ 23,515	\$ 25,000	\$ (1,485)
Expenditures				
Capital outlay	<u>27,462</u>	<u>17,635</u>	<u>\$ 65,808</u>	<u>\$ (48,173)</u>
Receipts Over (Under) Expenditures	(10,717)	5,880		
Unencumbered Cash, Beginning	<u>25,808</u>	<u>15,091</u>		
Unencumbered Cash, Ending	<u>\$ 15,091</u>	<u>\$ 20,971</u>		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUND

RISK MANAGEMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011 Actual</u>	<u>2012</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfer from General Fund	\$ -	\$ 54,582	\$ 54,582	\$ -
Expenditures				
Contractual services	-	-	\$ 273,764	\$ (273,764)
WRAPS	30,000	20,000	20,000	-
Total Expenditures	30,000	20,000	\$ 293,764	\$ (273,764)
Receipts Over (Under) Expenditures	(30,000)	34,582		
Unencumbered Cash, Beginning	269,182	239,182		
Unencumbered Cash, Ending	\$ 239,182	\$ 273,764		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUNDROAD AND BRIDGE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 2,280,007	\$ 2,295,820	\$ 2,366,611	\$ (70,791)
Back tax collections	39,063	41,070	9,199	31,871
Motor vehicle tax	228,701	241,705	243,361	(1,656)
Recreational vehicle tax	4,281	4,313	4,504	(191)
16/20M vehicle tax	16,159	17,988	17,181	807
Special street and highway	635,127	622,433	586,491	35,942
FEMA reimbursements from cities	214,267	-	-	-
Reimbursed expenses	26,391	205,682	15,000	190,682
Flood control allocation	306	306	250	56
Miscellaneous	68,574	-	-	-
Fuel reimbursement	103,585	98,352	75,000	23,352
Total Receipts	3,616,461	3,527,669	\$ 3,317,597	\$ 210,072
Expenditures				
Administration -				
Personal services	154,251	193,052	\$ 162,373	\$ 30,679
Commodities	1,256	1,638	5,000	(3,362)
Contractual services	106,320	85,215	120,000	(34,785)
Capital outlay	2,086	1,770	5,000	(3,230)
Total Administration	263,913	281,675	292,373	(10,698)
Blacktop Roads -				
Personal services	190,086	247,819	176,704	71,115
Commodities	168,035	693,472	1,212,283	(518,811)
Total Blacktop Roads	358,121	941,291	1,388,987	(447,696)

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUNDROAD AND BRIDGE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Expenditures (cont.)				
Gravel Roads -				
Personal services	\$ 452,698	\$ 396,918	\$ 482,624	\$ (85,706)
Commodities	<u>508,708</u>	<u>545,691</u>	<u>600,000</u>	<u>(54,309)</u>
Total Gravel Roads	<u>961,406</u>	<u>942,609</u>	<u>1,082,624</u>	<u>(140,015)</u>
Bridge Construction -				
Commodities	<u>94,688</u>	<u>-</u>	<u>120,000</u>	<u>(120,000)</u>
Maintenance Shop -				
Personal services	124,544	124,732	129,692	(4,960)
Commodities	215,355	306,293	275,000	31,293
Contractual services	44,088	59,942	50,000	9,942
Fuel	<u>511,905</u>	<u>504,621</u>	<u>400,000</u>	<u>104,621</u>
Total Maintenance Shop	<u>895,892</u>	<u>995,588</u>	<u>854,692</u>	<u>140,896</u>
Transfer to Special Road Machinery and Equipment Fund	335,000	335,000	335,000	-
Neighborhood revitalization rebate	<u>37,290</u>	<u>44,475</u>	<u>46,150</u>	<u>(1,675)</u>
Total Expenditures	<u>2,946,310</u>	<u>3,540,638</u>	<u>\$ 4,119,826</u>	<u>\$ (579,188)</u>
Receipts Over (Under) Expenditures	670,151	(12,969)		
Unencumbered Cash, Beginning	<u>760,943</u>	<u>1,431,094</u>		
Unencumbered Cash, Ending	<u>\$ 1,431,094</u>	<u>\$ 1,418,125</u>		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUND

SHERIFF CONCEALED WEAPONS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011 Actual</u>	<u>2012 Actual</u>
Receipts		
Fees	\$ 2,710	\$ 3,583
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	2,710	3,583
Unencumbered Cash, Beginning	<u>4,459</u>	<u>7,169</u>
Unencumbered Cash, Ending	<u>\$ 7,169</u>	<u>\$ 10,752</u>

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUND

SHERIFF DRUG FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Miscellaneous	\$ 209	\$ 4,995	\$ 5,000	\$ (5)
Expenditures				
Commodities	-	804	\$ -	\$ 804
Capital outlay	-	-	10,738	(10,738)
Total Expenditures	-	804	\$ 10,738	\$ (9,934)
Receipts Over (Under) Expenditures	209	4,191		
Unencumbered Cash, Beginning	738	947		
Unencumbered Cash, Ending	\$ 947	\$ 5,138		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUNDSOLID WASTE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 55,527	\$ 35,194	\$ 36,293	\$ (1,099)
Back tax collections	494	558	-	558
Motor vehicle tax	-	4,623	5,932	(1,309)
Recreational vehicle tax	-	80	110	(30)
16/20M vehicle tax	-	-	419	(419)
Household hazardous waste grant	182	1,166	-	1,166
Miscellaneous	20	-	-	-
Total Receipts	<u>56,223</u>	<u>41,621</u>	<u>\$ 42,754</u>	<u>\$ (1,133)</u>
Expenditures				
Solid Waste Services -				
Contractual services	<u>22,344</u>	<u>7,813</u>	<u>\$ 50,071</u>	<u>\$ (42,258)</u>
Household Hazardous Waste -				
Personal services	42,102	34,028	46,046	(12,018)
Contractual services	8,914	8,350	15,000	(6,650)
Commodities	1,090	6,030	5,000	1,030
Capital outlay	-	-	5,000	(5,000)
Neighborhood revitalization rebate	908	681	1,125	(444)
Total Household Hazardous Waste	<u>53,014</u>	<u>49,089</u>	<u>72,171</u>	<u>(23,082)</u>
Total Expenditures	<u>75,358</u>	<u>56,902</u>	<u>\$ 122,242</u>	<u>\$ (65,340)</u>
Receipts Over (Under) Expenditures	(19,135)	(15,281)		
Unencumbered Cash, Beginning	<u>82,124</u>	<u>62,989</u>		
Unencumbered Cash, Ending	<u>\$ 62,989</u>	<u>\$ 47,708</u>		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL ALCOHOL AND DRUG PROGRAM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011 Actual</u>	<u>2012</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State Liquor Fund	\$ 5,565	\$ 5,717	\$ 2,416	\$ 3,301
Expenditures				
Alcoholic rehabilitation	<u>3,707</u>	<u>7,404</u>	<u>\$ 8,620</u>	<u>\$ (1,216)</u>
Receipts Over (Under) Expenditures	1,858	(1,687)		
Unencumbered Cash, Beginning	<u>3,904</u>	<u>5,762</u>		
Unencumbered Cash, Ending	<u>\$ 5,762</u>	<u>\$ 4,075</u>		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL BRIDGE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 198,643	\$ 141,370	\$ 145,753	\$ (4,383)
Back tax collections	2,460	2,755	1,400	1,355
Motor vehicle tax	8,779	17,544	21,201	(3,657)
Recreational vehicle tax	165	307	392	(85)
16/20M vehicle tax	1,745	348	1,497	(1,149)
Reimbursed expenses	6,967	6,964	-	6,964
Miscellaneous	3,846	1,535	-	1,535
Total Receipts	<u>222,605</u>	<u>170,823</u>	<u>\$ 170,243</u>	<u>\$ 580</u>
Expenditures				
Personal services	122,281	91,824	\$ 121,056	\$ (29,232)
Commodities	80,368	47,392	100,000	(52,608)
Neighborhood revitalization	3,247	2,737	649	2,088
Total Expenditures	<u>205,896</u>	<u>141,953</u>	<u>\$ 221,705</u>	<u>\$ (79,752)</u>
Receipts Over (Under) Expenditures	16,709	28,870		
Unencumbered Cash, Beginning	<u>57,510</u>	<u>74,219</u>		
Unencumbered Cash, Ending	<u>\$ 74,219</u>	<u>\$ 103,089</u>		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL ROAD AND BRIDGE (68-1103) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011 Actual</u>	<u>2012</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Back tax collections	\$ 2,235	\$ 894	\$ 900	\$ (6)
Motor vehicle tax	4,413	-	-	-
Recreational vehicle tax	84	-	-	-
16/20M vehicle tax	1,453	-	-	-
Miscellaneous	4,404	5,457	-	5,457
Total Receipts	<u>12,589</u>	<u>6,351</u>	<u>\$ 900</u>	<u>\$ 5,451</u>
Expenditures				
Commodities	9,417	170,120	\$ 318,020	\$ (147,900)
Contractual services	-	-	31,797	(31,797)
Total Expenditures	<u>9,417</u>	<u>170,120</u>	<u>\$ 349,817</u>	<u>\$ (179,697)</u>
Receipts Over (Under) Expenditures	3,172	(163,769)		
Unencumbered Cash, Beginning	<u>348,017</u>	<u>351,189</u>		
Unencumbered Cash, Ending	<u>\$ 351,189</u>	<u>\$ 187,420</u>		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL ROAD MACHINERY AND EQUIPMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURESRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		2012 Actual	Budget	
Receipts				
Transfer from Road and Bridge Fund	\$ 335,000	\$ 335,000	\$ 335,000	\$ -
Reimbursements	24,960	-	-	-
Total Receipts	<u>359,960</u>	<u>335,000</u>	<u>\$ 335,000</u>	<u>\$ -</u>
Expenditures				
Purchase of equipment	140,261	161,340	\$ 607,042	\$ (445,702)
Lease purchase - John Deere loader	35,117	-	-	-
Lease purchase -140H (3) Cat graders	16,894	67,395	67,609	(214)
Lease purchase - 2011 (2) graders & excavator	-	70,150	70,150	-
Lease purchase - 10 wheel truck/pup	-	-	57,685	(57,685)
Operating lease-12H	17,457	11,638	-	11,638
Operating lease-120M	15,059	10,039	24,386	(14,347)
Total Expenditures	<u>224,788</u>	<u>320,562</u>	<u>\$ 826,872</u>	<u>\$ (506,310)</u>
Receipts Over (Under) Expenditures	135,172	14,438		
Unencumbered Cash, Beginning	<u>315,256</u>	<u>450,428</u>		
Unencumbered Cash, Ending	<u>\$ 450,428</u>	<u>\$ 464,866</u>		

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUND

EMT CLASS GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011 Actual</u>	<u>2012 Actual</u>
Receipts		
State grant	\$ 11,160	\$ 12,810
Expenditures		
EMT class grants	<u>9,194</u>	<u>5,972</u>
Receipts Over (Under) Expenditures	1,966	6,838
Unencumbered Cash, Beginning	<u>-</u>	<u>1,966</u>
Unencumbered Cash, Ending	<u>\$ 1,966</u>	<u>\$ 8,804</u>

MARION COUNTY, KANSAS

SPECIAL PURPOSE FUND

JOBS GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011 Actual</u>	<u>2012 Actual</u>
Receipts		
State grant	\$ 2,500	\$ 2,015
Expenditures		
JOBS grant expense	<u>3,754</u>	<u>240</u>
Receipts Over (Under) Expenditures	(1,254)	1,775
Unencumbered Cash, Beginning	<u>27,000</u>	<u>25,746</u>
Unencumbered Cash, Ending	<u>\$ 25,746</u>	<u>\$ 27,521</u>

MARION COUNTY, KANSAS

BOND AND INTEREST FUNDBOND AND INTEREST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Back tax collections	\$ 195	\$ 43	\$ 300	\$ (257)
Miscellaneous	-	49	-	49
Bond proceeds	-	107,048	-	107,048
Transfer from Transfer Station Fund	107,845	79,454	109,095	(29,641)
Total Receipts	108,040	186,594	\$ 109,395	\$ 77,199
Expenditures				
Principal	100,000	110,000	\$ 105,000	\$ 5,000
Interest	7,845	1,748	4,095	(2,347)
Commission and postage	-	-	25	(25)
Cash basis reserve	-	-	32,574	(32,574)
Total Expenditures Subject to Budget	107,845	111,748	\$ 141,694	\$ (29,946)
Expenditures Not Subject to Budget				
Bond pay-off	-	107,048		
Total Expenditures	107,845	218,796		
Receipts Over (Under) Expenditures	195	(32,202)		
Unencumbered Cash, Beginning	32,024	32,219		
Unencumbered Cash, Ending	\$ 32,219	\$ 17		

MARION COUNTY, KANSAS

BOND AND INTEREST FUND

JAIL BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011 Actual</u>	<u>2012</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Sales tax .5%	<u>\$ 186,456</u>	<u>\$ 580,903</u>	<u>\$ 533,000</u>	<u>\$ 47,903</u>
Expenditures				
Principal	-	200,000	\$ 256,294	\$ (56,294)
Interest	-	<u>56,294</u>	-	<u>56,294</u>
Total Expenditures	-	<u>256,294</u>	<u>\$ 256,294</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	186,456	324,609		
Unencumbered Cash, Beginning	-	<u>186,456</u>		
Unencumbered Cash, Ending	<u>\$ 186,456</u>	<u>\$ 511,065</u>		

MARION COUNTY, KANSAS

CAPITAL PROJECT FUNDCAPITAL IMPROVEMENTS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURESRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Transfer from General Fund - 3 mill R & B	\$ 316,173	\$ 327,495	\$ 327,495	\$ -
Transfer from General Fund - 2 mill Sales tax	210,782	218,330	218,330	-
Transfer from General Fund - 4 mill	334,827	436,660	436,660	-
KDOT loan proceeds	-	1,684,650	-	1,684,650
	<u>861,782</u>	<u>2,667,135</u>	<u>\$ 982,485</u>	<u>\$ 1,684,650</u>
Total Receipts				
Expenditures				
Road project	446,015	3,291,780	\$ 4,806,082	\$ (1,514,302)
Tampa Road KDOT loan payment	-	134,696	244,604	(109,908)
	<u>446,015</u>	<u>3,426,476</u>	<u>\$ 5,050,686</u>	<u>\$ (1,624,210)</u>
Total Expenditures Subject to Budget				
Expenditures Not Subject to Budget				
Road project from loan proceeds	-	1,684,650		
	<u>446,015</u>	<u>5,111,126</u>		
Total Expenditures				
Receipts Over (Under) Expenditures	415,767	(2,443,991)		
Unencumbered Cash, Beginning	<u>3,451,023</u>	<u>3,866,790</u>		
Unencumbered Cash, Ending	<u>\$ 3,866,790</u>	<u>\$ 1,422,799</u>		

MARION COUNTY, KANSAS

CAPITAL PROJECT FUNDCAPITAL PROJECT - JAIL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURESRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
Receipts		
Temporary note proceeds	\$ 995,035	\$ -
Bond proceeds	-	3,530,062
Miscellaneous	-	960
	<u>995,035</u>	<u>3,531,022</u>
Total Receipts		
Expenditures		
Contractual services	673,242	2,773,455
Commodities	-	3,540
Bond pay-off	-	1,008,333
	<u>673,242</u>	<u>3,785,328</u>
Total Expenditures		
Receipts Over (Under) Expenditures	321,793	(254,306)
Unencumbered Cash, Beginning	-	321,793
Unencumbered Cash, Ending	<u>\$ 321,793</u>	<u>\$ 67,487</u>

MARION COUNTY, KANSAS

BUSINESS FUND

TRANSFER STATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance- Over (Under)
		Actual	Budget	
Receipts				
Solid waste assessment fees	\$ 522,946	\$ 522,318	\$ 500,000	\$ 22,318
Reimbursement	-	3,079	-	3,079
Miscellaneous	63,483	38,225	25,000	13,225
Total Receipts	586,429	563,622	\$ 525,000	\$ 38,622
Expenditures				
Administrative -				
Personal services	128,612	136,127	\$ 137,746	\$ (1,619)
Commodities	44,115	37,549	34,100	3,449
Contractual services	275,458	223,833	300,251	(76,418)
Capital outlay	68,780	-	129,086	(129,086)
Lease purchase - 2010 International truck	23,772	23,772	23,772	-
Lease purchase - 2010 Bobcat skidsteer	7,332	7,332	7,332	-
Transfer to Bond and Interest Fund	107,845	79,454	109,095	(29,641)
Total Administrative Expenditures	655,914	508,067	741,382	(233,315)
Recycling -				
Personal services	1,291	16,860	-	16,860
Contractual services	-	414	25,000	(24,586)
Commodities	-	-	1,700	(1,700)
Total Recycling Expenditures	1,291	17,274	26,700	(9,426)
Total Expenditures	657,205	525,341	\$ 768,082	\$ (242,741)
Receipts Over (Under) Expenditures	(70,776)	38,281		
Unencumbered Cash, Beginning	363,794	293,018		
Unencumbered Cash, Ending	\$ 293,018	\$ 331,299		

MARION COUNTY, KANSAS

TRUST FUND

LAW ENFORCEMENT TRUST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011 Actual</u>	<u>2012 Actual</u>
Receipts	\$ -	\$ -
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>1,903</u>	<u>1,903</u>
Unencumbered Cash, Ending	<u>\$ 1,903</u>	<u>\$ 1,903</u>

MARION COUNTY, KANSAS

TRUST FUND

PROSECUTOR TRAINING ASSISTANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011 Actual</u>	<u>2012 Actual</u>
Receipts		
Court fees	\$ 1,190	\$ 1,408
Expenditures		
Contractual services	<u>1,655</u>	<u>1,567</u>
Receipts Over (Under) Expenditures	(465)	(159)
Unencumbered Cash, Beginning	<u>3,696</u>	<u>3,231</u>
Unencumbered Cash, Ending	<u>\$ 3,231</u>	<u>\$ 3,072</u>

MARION COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND CASH DISBURSEMENTS

Regulatory Basis

For the Year Ended December 31, 2012

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds -				
Current tax	\$ 9,932,779	\$ 17,377,040	\$ 16,801,199	\$ 10,508,620
Delinquent personal tax	51,881	50,338	67,305	34,914
Delinquent real estate tax	322,372	284,497	291,113	315,756
Local alcoholic liquor tax	-	6,019	6,019	-
Severance tax	-	9,457	9,457	-
Motor vehicle tax	325,233	1,501,708	1,503,095	323,846
Recreational vehicle tax	6,090	25,732	26,996	4,826
Vehicle rental excise tax	-	407	407	-
Oil & gas valuation depletion	-	37,551	-	37,551
Omitted & advanced intang. tax	-	317	-	317
Transient guest tax	9,256	8,011	4,841	12,426
Total Distributable Funds	\$ 10,647,611	\$ 19,301,077	\$ 18,710,432	\$ 11,238,256
State Funds -				
State educational building tax	\$ -	\$ 119,712	\$ 119,711	\$ 1
State institutional building tax	-	59,856	59,856	-
Total State Funds	\$ -	\$ 179,568	\$ 179,567	\$ 1
Subdivision Funds -				
Cemetery districts	\$ 104	\$ 76,908	\$ 76,905	\$ 107
Cities	56	2,460,750	2,460,725	81
Drainage districts	73,735	14,036	2,060	85,711
Fire districts	26,555	272,218	270,338	28,435
Hospital districts	11	715,514	715,512	13
Improvement districts	429,305	387,407	333,040	483,672
School districts	1,541	6,204,823	6,205,347	1,017
Townships	-	117,966	117,966	-
Watershed districts	216	52,497	52,553	160
North Central Kansas Library - general	-	90,478	90,478	-
North Central Kansas Library - retirement	-	16,332	16,332	-
Total Subdivision Funds	\$ 531,523	\$ 10,408,929	\$ 10,341,256	\$ 599,196
Other Agency Funds -				
Tax holding account	\$ 118,253	\$ 519,021	\$ 525,634	\$ 111,640
Employees tax holding account	10,608	39,280	38,776	11,112
Fish and game licenses	511	5,693	5,900	304
Micro-loan program	44,196	29,067	2,738	70,525
Stray animal	654	-	-	654
Law Library	10,802	9,247	3,828	16,221
Total Other Agency Funds	\$ 185,024	\$ 602,308	\$ 576,876	\$ 210,456
Grand Total Agency Funds	\$ 11,364,158	\$ 30,491,882	\$ 29,808,131	\$ 12,047,909

MARION COUNTY, KANSAS

RELATED MUNICIPAL ENTITYMARION COUNTY EXTENSION COUNCILSCHEDULE OF RECEIPTS AND EXPENDITURESRegulatory Basis

For Years Ended December 31, 2012 and 2011

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
Receipts		
County appropriation	\$ 127,000	\$ 129,540
KSU salary participation	37,316	38,688
Reimbursed services and supplies	4,181	5,970
Interest and miscellaneous income	<u>1,023</u>	<u>499</u>
Total Receipts	<u>169,520</u>	<u>174,697</u>
Expenditures and Transfers		
Audit, printing and treasury bond	2,626	2,606
Telephone	1,467	1,483
Postage and supplies	5,064	5,256
Equipment	317	778
Miscellaneous	5,097	5,620
Transportation	4,076	5,333
Subsistence	773	1,276
Salaries	124,996	129,276
Social Security and retirement	13,925	14,823
Reimbursed items	<u>2,464</u>	<u>5,816</u>
Total Expenditures and Transfers	<u>160,805</u>	<u>172,267</u>
Receipts Over (Under) Expenditures	8,715	2,430
Unencumbered Cash, Beginning	<u>63,260</u>	<u>71,975</u>
Unencumbered Cash, Ending	<u>\$ 71,975</u>	<u>\$ 74,405</u>

MARION COUNTY, KANSAS
OTHER SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2012

MARION COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS

For the Year Ended December 31, 2012

COUNTY TREASURER

Cash Balance, January 1		\$	53,333
Cash Receipts:			
Auto fees	\$ 1,060,463		
Property tax collections	1,541,974		
Sales tax fees	355,099		
Lienholder fees	570		
Drivers license fees	43,374		
Dealer fees	700		
Miscellaneous	9,187		
			<u>3,011,367</u>
Cash Disbursements:			
Refunds	35,890		
Paid to the State	991,818		
Paid to the County - property taxes	1,514,933		
Paid to the County - special auto fees	40,505		
Paid to the County - drivers license fees	4,866		
Sales taxes	341,432		
Special auto compensation	10,298		
Special auto Social Security	788		
Special auto KPERS	782		
Supplies	11,319		
Meeting expenses	6,166		
Telephone	332		
Miscellaneous	4,894		
			<u>(2,964,023)</u>
Cash Balance, December 31		\$	<u>100,677</u>

MARION COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS

For the Year Ended December 31, 2012

DISTRICT COURT

Cash Balance, January 1		\$	64,366
Cash Receipts:			
Fines	\$	83,350	
PATF		1,418	
IDSF		3,326	
Indigent Defense Fee		364	
Law Library		8,668	
Clerk fees		82,460	
LETC		10,567	
Judicial Branch Surcharge		34,933	
Marriage licenses		3,717	
Judgment and restitution		52,792	
Appearance bonds		18,233	
ADSAP		633	
Attorney fees		31,911	
Interest		25	
Reinstatement fees		2,192	
Diversion fees		855	
KBI lab fees		5,645	
Miscellaneous fees		<u>31,878</u>	372,967
Cash Disbursements:			
Payments to County		30,907	
Payments to State Treasurer		223,197	
Payments to others		<u>169,826</u>	<u>(423,930)</u>
Cash Balance, December 31			\$ <u>13,403</u>

MARION COUNTY, KANSAS

RECONCILIATION OF 2011 TAX ROLL

December 31, 2012

2011 Tax Roll - As Adjusted

County Clerk's abstract of 2011 tax roll		\$ 17,349,468
Adjustments to original tax roll:		
Added taxes	\$ 42,049	
Abated taxes	<u>(136,217)</u>	<u>(94,168)</u>
Adjusted 2011 tax roll		<u>17,255,300</u>

2011 Tax Roll - Accounted For

Collections during - 2011 and 2012		16,866,655
Add (deduct) refunds and cancellations - 2011 and 2012		<u>(53,304)</u>
Net tax roll collections		16,813,351
Delinquent personal property taxes for which tax warrants were issued		66,390
Delinquent real estate taxes entered on the tax sale record		375,300
Uncollected current		<u>391</u>
2011 tax roll accounted for		<u>17,255,432</u>
Difference		<u>\$ 132</u>