

COUNTY OF NEOSHO, KANSAS

Financial Statements  
and  
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2012

County of Neosho, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2012

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## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Neosho County, Kansas

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

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

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

### *Auditor's Responsibility*

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

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

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

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

As described in Note 1 of the Notes to Financial Statement, the financial statement is prepared by Neosho 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 Neosho 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 Neosho County, Kansas, as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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.

*Prior Year Comparative Analysis*

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated December 7, 2012. The 2011 financial statements 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. 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 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 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 financial statement or to the 2011 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 financial statement as a whole.

*Restricted Use*

This report is intended solely for the information and use of the governing body and management of Neosho County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlottbeck and Burns, LLC*

December 12, 2013

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

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 11,307	3,326,082	3,400,851	( 63,462)	230,528	167,066
Special Purpose:						
Ambulance	5,541	269,984	274,017	1,508	16,085	17,593
Appraiser's Cost	11,566	248,696	253,811	6,451	8,870	15,321
Direct Election	38,218	88,171	78,584	47,805	1,081	48,886
Employee Benefits	131,688	1,633,950	1,820,902	( 55,264)	80,509	25,245
Fair	206	4,998	5,000	204		204
Fair Building	77	3,037	3,000	114		114
Health	404,885	387,408	340,456	451,837	15,422	467,259
Mental Health		94,910	94,910			
Mental Retardation		59,725	59,725			
Noxious Weed	8,704	60,132	69,750	( 914)	2,221	1,307
Road and Bridge	18,274	2,832,275	2,821,986	28,563	118,544	147,107
Service Program for the Elderly		47,650	47,650			
Special Alcohol Program	3,300	7,140	5,784	4,656		4,656
Special Bridge	600,355	170,154	27,900	742,609		742,609
Special Liability	90,528	126,658	61,346	155,840		155,840
Special Park and Recreation	12,080	1,305	10,000	3,385	2,000	5,385
Special Capital Improvement	17,213	11,386	3,599	25,000		25,000
Special Equipment Reserve	89,803	256,970	346,773		3,075	3,075
Special Noxious Weed	17,681	2,500		20,181		20,181
Jail Maintenance Reserve	309,413	617		310,030		310,030
Special Highway	911,252		247,184	664,068		664,068
Special Machinery	109,336	128,251	98,449	139,138		139,138
Emergency Telephone Service	44,796	90,571	39,094	96,273	1,806	98,079
Wireless Emergency Telephone Service	130,689	5,942	22,041	114,590		114,590
Emergency Telephone Grant	329			329		329
Bond and Interest:						
Shaw/Elk Road Bond and Interest	7,374	969,162	969,162	7,374		7,374
Shaw/Elk Road Bond Reserve	500,000			500,000		500,000
Capital Projects:						
Shaw/Elk Road Improvement	5,279,557	1,157,413	2,134,802	4,302,168	183,592	4,485,760
Enterprise:						
Solid Waste	177,727	71,349	97,844	151,232	3,573	154,805
Expendable Trusts:						
Special Auto	9,160	131,295	135,140	5,315		5,315
Prosecuting Attorney Training	6,855	1,904	2,317	6,442		6,442
Special Law Enforcement Trust	18,749	5,110	1,700	22,159		22,159
Register of Deeds Technology	36,148	17,140	21,521	31,767		31,767
C.E.R.T. Grant	9,796			9,796		9,796
Prosecuting Attorney Check Fees	5,371	1,553	4,921	2,003		2,003
Fish and Game Prosecuting Fee	525	400	925			
D.A.R.E. Grant	1			1		1

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

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

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Drug Education Donation	1,262	988	1,136	1,114		1,114
CDBG Micro Loan	74,464	13,398		87,862		87,862
CDBG Udall Road Grant	59,985			59,985		59,985
LEPC Grant	20,755		1,089	19,666		19,666
Resource Typing Grant	8,000			8,000		8,000
Employee Benefit Trust	8,268			8,268		8,268
Noxious Weed Grant	402			402		402
Hazardous Material Grant	63			63		63
<b>Total Primary Government (1)</b>	<u>9,191,703</u>	<u>12,228,224</u>	<u>13,503,369</u>	<u>7,916,558</u>	<u>667,306</u>	<u>8,583,864</u>
Composition of Cash:						
Cash and Cash Items on Hand						7,187
Certificates of Deposit						6,650,028
Demand Deposits						5,455,629
Due from Other Government Agencies						22,630
State Municipal Investment Pool						11,003,299
Less: Agency Funds						( 14,554,908)
Adjustment for Rounding						( 1)
<b>Total Primary Government (1)</b>						<u>8,583,864</u>

(1) Excluding Agency Funds

County of Neosho, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2012

**Note 1      Summary of Significant Accounting Policies**

**A.      Reporting Entity**

The County of Neosho, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Neosho, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

**B.      Basis of Presentation**

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2012:

**Governmental Funds:**

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

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

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

Capital Project Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Proprietary Funds:**

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

County of Neosho, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2012

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

**C. Basis of Accounting**

*Statutory Basis of Accounting* - The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

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

*Departure from accounting principles generally accepted in the United States of America* - The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

**D. Budgets**

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

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

County of Neosho, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2012

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. During 2012, the County had no such amendments.

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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, and the following special revenue funds:

- Special Capital Improvement Reserve Fund
- Special Equipment Reserve Fund
- Jail Maintenance Reserve Fund
- Special Machinery Fund
- Special Highway Fund
- Emergency Telephone Grant 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.

**E. Assets, Liabilities, and Fund Equity**

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the general fund, as provided by Kansas Statutes, or other funds as designated by County resolution.

County of Neosho, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2012

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Deposits and Investments

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

<u>Investment Type</u>	<u>Book Value</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ 11,003,299	11,003,299	S&P AA Af/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 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.

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

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. In addition to this statutory provision, the County has passed an investment policy which requires all deposits to be secured 100% at all times.

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

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 and the County's investment policy requires 100% collateralization at all times.

At December 31, 2012, the carrying amount of the County's deposits was \$12,105,657 and the bank balance was \$12,315,139. Of the bank balance, \$1,808,704 was secured by federal depository insurance and the remaining \$10,506,435 was collateralized securities held by the pledging financial institution's agents in the County's name.

County of Neosho, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2012

At December 31, 2012, the County had invested \$11,003,299 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.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

**F. Revenues and Expenditures**

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statute. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

County of Neosho, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2012

Vacation and Sick Pay

The County's policies regarding vacation and sick pay permit employees to accumulate one day of sick pay per month, up to a maximum of 40 days total accumulation. Employees are granted from 5 to 15 days vacation per year, depending on years of service. Unused vacation time may be carried over, with varying limits depending on length of service. Policies prohibit payment for vacation time in lieu of time off and require the cancellation of accumulated sick pay on the date of employment termination, however upon retirement or death, County employees may be paid for 50% of unused sick pay, for up to 320 unused hours.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**Note 2 Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

The following funds had deficit unencumbered cash balances at December 31, 2012, in the amounts indicated:

General Fund	\$	63,462
Employee Benefits Fund		55,264
Noxious Weed Fund		914

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

Expenditures and encumbrances exceeded the adopted budget in the following funds, in the amounts indicated:

Employee Benefits Fund	\$	70,902
Special Park and Recreation Fund		1,215

County of Neosho, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2012

**Note 3**    **Detail Notes on All Funds and Account Groups**

**A.**        **Assets:**

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived the application of generally accepted accounting principles through December 31, 2012, in accordance with K.S.A. 75-1120(a).

**B.**        **Liabilities:**

Defined Benefit Pension Plan

*Plan Description.* 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 K.S.A. 75-4901, et seq. 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 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. 74-419 and K.S.A. 74-49,210 establishes 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.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Neosho County assessed valuation at November 1, 2012 was \$139,488,902. The Sales Tax Revenue bonds and State Revolving Loan (see below) are not subject to this limit. As a result, there is no outstanding debt subject to this limit. The resulting legal debt margin was \$4,184,667.

Sales Tax Revenue Bonds

On October 1, 2009, the County issued \$9,000,000 in Sales Tax Revenue Bonds in conjunction with the Shaw/Elk Road Project (see note below). These bonds will be repaid from the proceeds of the voted sales tax which is funding the project.

County of Neosho, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2012

Lease Purchase Agreement

At December 31, 2012, the County was obligated under two lease purchase agreements for the purchase of equipment. Details of these agreements, along with payments due subsequent to December 31, 2012, are presented below.

Revolving Loan

At December 31, 2012, the County is obligated under a revolving loan agreement with the State of Kansas. The proceeds of this loan agreement are being used in the Shaw/Elk Road Capital Project (see below). Details of this revolving loan agreement, along with maturities subsequent to December 31, 2012, are presented below.

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2012, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>Revenue Bonds:</u>									
Sales Tax Revenue Bonds	3.0-5.0%	10/01/09	\$ 9,000,000	10/01/32	8,485,000		185,000	8,300,000	363,762
<u>Revolving Loans:</u>									
KDOT Revolving Loan	3.64%	06/15/07	6,000,000	02/01/26	4,862,585		243,402	4,619,183	176,998
<u>Lease Purchase Agreements:</u>									
Bomag Reclaimer	2.65%	11/25/09	330,000	11/25/12	96,512		96,512	0	1,937
Rock Crusher	4.00%	06/04/10	437,450	06/04/15	315,192		85,617	229,575	11,792
Wheel Loader	2.95%	12/30/10	238,440	12/31/13	161,284		79,455	81,829	4,184
Total Contractual Indebtedness					13,920,573	0	689,986	13,230,587	558,673

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

<u>Principal:</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018-2022</u>	<u>2023-2027</u>	<u>2028-2032</u>	<u>Total</u>
Sales Tax Revenue Bonds	\$ 190,000	195,000	200,000	205,000	210,000	1,180,000	1,745,000	4,375,000	8,300,000
Revolving Loans	252,261	261,444	270,960	280,823	291,045	1,622,062	1,640,588		4,619,183
Lease Purchase Agreements	170,941	92,711	47,752						311,404
<u>Interest</u>									
Sales Tax Revenue Bonds	358,212	352,513	346,662	340,663	334,512	1,550,263	1,285,937	664,969	5,233,731
Revolving Loans	168,138	158,956	149,439	139,576	129,355	479,936	162,432		1,387,832
Lease Purchase Agreements	10,108	4,698	952						15,758
Total	1,149,660	1,065,322	1,015,765	966,062	964,912	4,832,261	4,833,957	5,039,969	19,867,908

County of Neosho, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2012

**C. Operating Transfers:**

Special Auto Fund	General Fund	\$ 9,160
Special Equipment Reserve Fund	Appraiser's Cost Fund	22,238
Special Machinery Fund	Road and Bridge Fund	49,379
General Fund	Special Capital Improvement Reserve Fund	11,386
General Fund	Special Equipment Reserve Fund	152,960
Road and Bridge Fund	Special Equipment Reserve Fund	71,228
Solid Waste Disposal Fund	Special Equipment Reserve Fund	32,782
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	2,500
Road and Bridge Fund	Special Machinery Fund	94,138
Special Equipment Reserve Fund	Special Machinery Fund	34,113
Shaw/Elk Road Project Fund	Shaw/Elk Road Bond and Interest Fund	969,162

**Note 4 Community Development Micro Loan Program**

During 2002, the County received a grant from the Department of Commerce to establish a revolving fund to provide low-interest loans to local business ventures. Earnings from the loans, as well as loan repayments are retained by the County to finance future loans.

A schedule of the loan activity for this program for the year ending December 31, 2012, is presented below:

Loans outstanding January 1, 2012	\$ 46,372
Loan principal repaid	<u>(10,452)</u>
Loans outstanding December 31, 2012	<u><u>35,920</u></u>

All loans provide for a repayment plan consisting of eighteen months of interest-only payments, followed by a maximum of seven years of principal and interest payments.

**Note 5 Shaw/Elk Construction Project**

During 2006, the County began a project for the reconstruction of two roads in the County, including bridges on those roads. A special sales tax for this project was approved by the voters of the County in 2005. This sales tax will be used exclusively for paying the costs of this road project, including principal and interest on any debt issued in conjunction with the project.

As of December 31, 2012, the total project authorization is \$15,123,973 and the County has expended and encumbered a total of \$15,186,447 to date on this project.

**Note 6 Summary, Disclosure of Significant Contingencies**

**Federally Assisted Programs - Compliance Audits**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

County of Neosho, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2012

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 carries commercial insurance to cover its risk of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Large Taxpayer Valuation Appealed

The Ash Grove Cement Company, a production facility located within the County, has appealed its tax valuation with the Kansas Board of Tax Appeals. At the time of this report, the outcome of this appeal cannot be determined. In the event that the Board of Tax Appeals should rule against the County, the County could be required to make refunds of taxes already collected under this valuation and adjust or eliminate the future taxation of this entity. Ash Grove's valuation represents approximately 30% of the county's total assessed valuation; a ruling against the County could have a significant impact on future budgets of the County.

Pending Litigation

The County is defendant in various lawsuits which fall under the coverage of the County's insurance carrier. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

**Note 7**      **Closure and Postclosure Care Costs of Landfill**

During 1995, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection 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. Expenses for monitoring the site over the thirty year post-closure period have not been estimated, but are not expected to have a material impact on the financial statements. Expenses for re-grading and other postclosure costs have not been estimated, and are expected to be performed by County employees as needed.

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

Schedule 1

	<u>Certified Budget</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 3,696,179		3,696,179	3,400,851	295,328
Special Revenue:					
Ambulance	274,017		274,017	274,017	
Appraiser's Cost	270,167		270,167	253,811	16,356
Direct Election	105,195		105,195	78,584	26,611
Employee Benefits	1,750,000		1,750,000	1,820,902	( 70,902)
Fair	5,000		5,000	5,000	
Fair Building	3,000		3,000	3,000	
Health	327,711	221,812	549,523	340,456	209,067
Mental Health	102,000		102,000	94,910	7,090
Mental Retardation	64,000		64,000	59,725	4,275
Noxious Weed	74,817		74,817	69,750	5,067
Road and Bridge	2,845,168		2,845,168	2,821,986	23,182
Service Program for the Elderly	47,999		47,999	47,650	349
Special Alcohol Program	7,464		7,464	5,784	1,680
Special Bridge	445,000		445,000	27,900	417,100
Special Liability	140,000		140,000	61,346	78,654
Special Park and Recreation	8,785		8,785	10,000	( 1,215)
Special Noxious Weed	12,539		12,539		12,539
Emergency Telephone Service	126,774		126,774	39,094	87,680
Wireless Emergency Telephone Service	72,345	1,026	73,371	22,041	51,330
Debt Service:					
Shaw/Elk Road Bond and Interest	969,162		969,162	969,162	
Enterprise:					
Solid Waste	132,286		132,286	97,844	34,442
Totals	<u>11,479,608</u>	<u>222,838</u>	<u>11,702,446</u>	<u>10,503,813</u>	<u>1,198,633</u>

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,861,164	1,912,961	1,894,970	17,991
Motor Vehicle Tax	187,313	263,670	300,059	( 36,389)
Recreational Vehicle Tax	2,453	2,630	3,842	( 1,212)
Delinquent Tax	31,625	53,700	41,111	12,589
16/20 M Truck Tax			10,103	( 10,103)
Countywide Sales Tax	590,121	564,928	550,000	14,928
In Lieu of Tax	2,266		1,688	( 1,688)
Mineral Production Tax	70,318	43,290	25,000	18,290
Interest on Tax	118,137	114,588	100,000	14,588
Total Taxes	<u>2,863,397</u>	<u>2,955,767</u>	<u>2,926,773</u>	<u>28,994</u>
Intergovernmental				
Emergency Preparedness Grant	22,460			
Local Alcoholic Liquor Tax	1,326	1,305	1,568	( 263)
Contracts with Other Governments	141,567	148,969	145,815	3,154
Total Intergovernmental	<u>165,353</u>	<u>150,274</u>	<u>147,383</u>	<u>2,891</u>
Licenses, Fees, and Permits				
Mortgage Registration	104,207	78,381	100,000	( 21,619)
Officer Fees	61,628	74,444	85,000	( 10,556)
Service Fees	3,750	1,000	500	500
Total Licenses, Fees, and Permits	<u>169,585</u>	<u>153,825</u>	<u>185,500</u>	<u>( 31,675)</u>
Use of Money and Property				
Interest on Investments	22,565	14,594	45,000	( 30,406)
Rent	501	2,380		2,380
Prisoner Board	76,180	35,120	200,000	( 164,880)
Total Use of Money and Property	<u>99,246</u>	<u>52,094</u>	<u>245,000</u>	<u>( 192,906)</u>
Transfers				
Operating Transfers In	1,556	9,160	6,000	3,160
Miscellaneous				
Other	3,093	4,962		4,962
Total Cash Receipts	<u>3,302,230</u>	<u>3,326,082</u>	<u>3,510,656</u>	<u>( 184,574)</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	54,201	54,409	51,285	( 3,124)
Contractual Services	3,474	2,073	4,000	1,927
Commodities	167	38	300	262
Reimbursed Expense	( 30)			
Total County Commission	<u>57,812</u>	<u>56,520</u>	<u>55,585</u>	<u>( 935)</u>
County Clerk				
Personal Services	97,492	106,912	104,084	( 2,828)
Contractual Services	2,354	1,796	11,425	9,629
Commodities	355	397	5,720	5,323
Capital Outlay	1,559			
Total County Clerk	<u>101,760</u>	<u>109,105</u>	<u>121,229</u>	<u>12,124</u>
County Treasurer				
Personal Services	187,140	197,234	203,631	6,397
Contractual Services	811	1,279	3,700	2,421
Commodities	4,708	4,035	17,500	13,465
Capital Outlay	467		5,000	5,000
Reimbursed Expense	( 100,419)	( 100,000)	( 145,400)	( 45,400)
Total County Treasurer	<u>92,707</u>	<u>102,548</u>	<u>84,431</u>	<u>( 18,117)</u>

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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Attorney				
Personal Services	\$ 162,043	187,701	163,637	( 24,064)
Contractual Services	38,212	29,644	29,100	( 544)
Commodities	2,488	4,066		( 4,066)
Capital Outlay	6,654	796		( 796)
Reimbursed Expense	( 24)	( 107)		107
Total County Attorney	<u>209,373</u>	<u>222,100</u>	<u>192,737</u>	<u>( 29,363)</u>
Register of Deeds				
Personal Services	84,939	87,958	85,727	( 2,231)
Contractual Services	2,577	2,464	3,505	1,041
Commodities	1,791	431	1,825	1,394
Capital Outlay		119		( 119)
Total Register of Deeds	<u>89,307</u>	<u>90,972</u>	<u>91,057</u>	<u>85</u>
Unified Court				
Contractual Services	241,737	278,440	260,657	( 17,783)
Commodities	15,915	12,880	14,500	1,620
Capital Outlay	19,414	22,825	11,200	( 11,625)
Reimbursed Expense	( 24,261)	( 29,513)		29,513
Total Unified Court	<u>252,805</u>	<u>284,632</u>	<u>286,357</u>	<u>1,725</u>
Courthouse General				
Personal Services	53,101	61,876	47,099	( 14,777)
Contractual Services	481,913	460,553	276,650	( 183,903)
Commodities	31,977	23,435	40,000	16,565
Capital Outlay	12,622	9,030	50,000	40,970
Reimbursed Expense	( 6,116)	( 49,743)		49,743
Total Courthouse General	<u>573,497</u>	<u>505,151</u>	<u>413,749</u>	<u>( 91,402)</u>
GIS				
Personal Services		2,453		( 2,453)
Abandoned Cemetery Maintenance				
Contractual Services	8,560	8,840	9,800	960
Commodities		10	500	490
Capital Outlay	500	268		( 268)
Reimbursed Expense	( 431)			
Total Abandoned Cemetery Maintenance	<u>8,629</u>	<u>9,118</u>	<u>10,300</u>	<u>1,182</u>
Human Resources				
Personal Services	12,721	14,317	15,333	1,016
Contractual Services	16,635	17,521	16,720	( 801)
Commodities	207		2,500	2,500
Total Human Resources	<u>29,563</u>	<u>31,838</u>	<u>34,553</u>	<u>2,715</u>
Total General Government	<u>1,415,453</u>	<u>1,414,437</u>	<u>1,289,998</u>	<u>( 124,439)</u>
Public Safety				
Sheriff				
Personal Services	546,457	547,271	552,430	5,159
Contractual Services	19,799	24,261	22,000	( 2,261)
Commodities	93,771	87,096	116,000	28,904
Capital Outlay	25,341	17,513		( 17,513)
Reimbursed Expense	( 40,737)	( 44,321)		44,321
Total Sheriff	<u>644,631</u>	<u>631,820</u>	<u>690,430</u>	<u>58,610</u>
Sheriff - Jail				
Personal Services	377,733	391,967	438,458	46,491
Contractual Services	259,173	298,630	135,000	( 163,630)
Commodities	35,931	58,979	105,400	46,421
Capital Outlay	9,302	19,643		( 19,643)
Reimbursed Expense	( 48,012)	( 24,896)		24,896
Total Sheriff - Jail	<u>634,127</u>	<u>744,323</u>	<u>678,858</u>	<u>( 65,465)</u>

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Juvenile Detention				
Contractual Services	\$ 81,209	77,088	59,871	( 17,217)
Commodities		25		( 25)
Total Juvenile Detention	<u>81,209</u>	<u>77,113</u>	<u>59,871</u>	<u>( 17,242)</u>
Emergency Preparedness				
Personal Services	45,124	46,325	44,749	( 1,576)
Contractual Services	3,007	764	11,800	11,036
Commodities	231	97	8,950	8,853
Capital Outlay	200			
Reimbursed Expense			( 22,459)	( 22,459)
Total Emergency Preparedness	<u>48,562</u>	<u>47,186</u>	<u>43,040</u>	<u>( 4,146)</u>
Emergency Telephone Service				
Personal Services	284,347	297,581	284,458	( 13,123)
Contractual Services	5,408	4,705	21,110	16,405
Commodities	3,436	1,801	5,000	3,199
Capital Outlay		739		( 739)
Reimbursed Expense	( 5,169)	( 5,100)		5,100
Total Emergency Telephone Service	<u>288,022</u>	<u>299,726</u>	<u>310,568</u>	<u>10,842</u>
Total Public Safety	<u>1,696,551</u>	<u>1,800,168</u>	<u>1,782,767</u>	<u>( 17,401)</u>
Health				
Coroner				
Contractual Services	8,794	7,865	5,814	( 2,051)
Reimbursed Expense	( 6,851)	( 6,465)		6,465
Total Coroner	<u>1,943</u>	<u>1,400</u>	<u>5,814</u>	<u>4,414</u>
Agriculture				
Agricultural Appropriations				
Conservation District	<u>15,975</u>	<u>20,000</u>	<u>20,000</u>	
Culture and Recreation				
Other Culture and Recreation				
Contractual Services	<u>500</u>	<u>500</u>	<u>600</u>	<u>100</u>
Economic Development				
Economic Development Appropriations				
Contractual Services	9,777		47,000	47,000
Reimbursed Expense	( 1,337)			
Total Economic Development Appropriations	<u>8,440</u>		<u>47,000</u>	<u>47,000</u>
Transfers				
Operating Transfers Out	<u>313,379</u>	<u>164,346</u>	<u>550,000</u>	<u>385,654</u>
Total Expenditures and Transfers	<u>3,452,241</u>	<u>3,400,851</u>	<u>3,696,179</u>	<u>295,328</u>
Receipts Over (Under)				
Expenditures and Transfers	( 150,011)	( 74,769)		
Unencumbered Cash, Beginning	<u>161,318</u>	<u>11,307</u>		
Unencumbered Cash, Ending	<u>11,307</u>	( <u>63,462</u> )		

Neosho County, Kansas  
Ambulance 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 208,465	232,040	229,719	2,321
Motor Vehicle Tax	26,277	31,041	33,592	( 2,551)
Recreational Vehicle Tax	347	309	430	( 121)
Delinquent Tax	4,328	6,594	4,583	2,011
16/20 M Truck Tax			1,131	( 1,131)
In Lieu of Tax	254		189	( 189)
Total Cash Receipts	<u>239,671</u>	<u>269,984</u>	<u>269,644</u>	<u>340</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	246,614	274,017	274,017	
Reimbursed Expense	( 12,484)			
Total Expenditures and Transfers	<u>234,130</u>	<u>274,017</u>	<u>274,017</u>	
Receipts Over (Under)				
Expenditures and Transfers	5,541	( 4,033)		
Unencumbered Cash, Beginning		<u>5,541</u>		
Unencumbered Cash, Ending	<u>5,541</u>	<u>1,508</u>		

Neosho County, Kansas  
Appraiser's Cost Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 151,467	196,055	193,829	2,226
Motor Vehicle Tax	26,112	24,443	24,376	67
Recreational Vehicle Tax	346	242	312	( 70)
Delinquent Tax	4,392	5,718	3,490	2,228
16/20 M Truck Tax			821	( 821)
In Lieu of Tax	184		137	( 137)
Total Taxes	<u>182,501</u>	<u>226,458</u>	<u>222,965</u>	<u>3,493</u>
Transfers				
Operating Transfers In		22,238		22,238
Total Cash Receipts	<u>182,501</u>	<u>248,696</u>	<u>222,965</u>	<u>25,731</u>
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	228,647	224,477	218,667	( 5,810)
Contractual Services	28,305	16,325	38,000	21,675
Commodities	17,483	14,701	13,500	( 1,201)
Capital Outlay	440	883		( 883)
Reimbursed Expense	( 6,936)	( 2,575)		2,575
Total Expenditures and Transfers	<u>267,939</u>	<u>253,811</u>	<u>270,167</u>	<u>16,356</u>
Receipts Over (Under)				
Expenditures and Transfers	( 85,438)	( 5,115)		
Unencumbered Cash, Beginning	<u>97,004</u>	<u>11,566</u>		
Unencumbered Cash, Ending	<u>11,566</u>	<u>6,451</u>		

Neosho County, Kansas  
Direct 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)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 10,644	83,565	82,747	818
Motor Vehicle Tax	7,845	3,309	1,684	1,625
Recreational Vehicle Tax	105	32	22	10
Delinquent Tax	1,449	1,265	407	858
16/20 M Truck Tax			57	( 57)
In Lieu of Tax	13		9	( 9)
Total Cash Receipts	20,056	88,171	84,926	3,245
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	12,732	22,672	38,760	16,088
Contractual Services	29,276	37,421	48,950	11,529
Commodities	2,573	18,421	17,485	( 936)
Capital Outlay	6,745	78		( 78)
Reimbursed Expense	( 615)	( 8)		8
Total Expenditures and Transfers	50,711	78,584	105,195	26,611
Receipts Over (Under)				
Expenditures and Transfers	( 30,655)	9,587		
Unencumbered Cash, Beginning	68,873	38,218		
Unencumbered Cash, Ending	38,218	47,805		

Neosho County, Kansas  
Employee Benefits 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,260,629	1,411,836	1,398,357	13,479
Motor Vehicle Tax	136,129	182,947	203,350	( 20,403)
Recreational Vehicle Tax	1,804	1,822	2,604	( 782)
Delinquent Tax	23,010	37,345	27,417	9,928
16/20 M Truck Tax			6,847	( 6,847)
In Lieu of Tax	1,536		1,144	( 1,144)
Total Cash Receipts	<u>1,423,108</u>	<u>1,633,950</u>	<u>1,639,719</u>	<u>( 5,769)</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	1,515,916	1,821,906	1,750,000	( 71,906)
Reimbursed Expense		( 1,004)		1,004
Total Expenditures and Transfers	<u>1,515,916</u>	<u>1,820,902</u>	<u>1,750,000</u>	<u>( 70,902)</u>
Receipts Over (Under)				
Expenditures and Transfers	( 92,808)	( 186,952)		
Unencumbered Cash, Beginning	<u>224,496</u>	<u>131,688</u>		
Unencumbered Cash, Ending	<u>131,688</u>	<u>( 55,264)</u>		

Neosho County, Kansas  
Fair 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,746	4,312	4,206	106
Motor Vehicle Tax	475	559	604	( 45)
Recreational Vehicle Tax	6	6	8	( 2)
Delinquent Tax	82	121	83	38
16/20 M Truck Tax			20	( 20)
In Lieu of Tax	5		3	( 3)
Total Cash Receipts	<u>4,314</u>	<u>4,998</u>	<u>4,924</u>	<u>74</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	4,500	5,000	5,000	
Reimbursed Expense	( 392)			
Total Expenditures and Transfers	<u>4,108</u>	<u>5,000</u>	<u>5,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	206	( 2)		
Unencumbered Cash, Beginning		<u>206</u>		
Unencumbered Cash, Ending	<u>206</u>	<u>204</u>		

Neosho County, Kansas  
Fair Building 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,169	2,635	2,559	76
Motor Vehicle Tax	287	327	350	( 23)
Recreational Vehicle Tax	4	3	4	( 1)
Delinquent Tax	49	72	48	24
16/20 M Truck Tax			12	( 12)
In Lieu of Tax	3		2	( 2)
Total Cash Receipts	<u>2,512</u>	<u>3,037</u>	<u>2,975</u>	<u>62</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	2,700	3,000	3,000	
Reimbursed Expense	( 265)			
Total Expenditures and Transfers	<u>2,435</u>	<u>3,000</u>	<u>3,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	77	37		
Unencumbered Cash, Beginning		<u>77</u>		
Unencumbered Cash, Ending	<u>77</u>	<u>114</u>		

Neosho County, Kansas  
Health 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 60,998	67,956	67,206	750
Motor Vehicle Tax	8,598	9,268	9,820	( 552)
Recreational Vehicle Tax	113	92	126	( 34)
Delinquent Tax	1,345	1,995	1,357	638
16/20 M Truck Tax			331	( 331)
In Lieu of Tax	74		55	( 55)
Total Taxes	<u>71,128</u>	<u>79,311</u>	<u>78,895</u>	<u>416</u>
Intergovernmental				
Federal Financial Assistance	163,951	183,248		183,248
State Grant	<u>38,688</u>	<u>38,564</u>		<u>38,564</u>
Total Intergovernmental	<u>202,639</u>	<u>221,812</u>		<u>221,812</u>
Licenses, Fees, and Permits				
Service Fees	<u>66,382</u>	<u>86,285</u>	<u>76,782</u>	<u>9,503</u>
Total Cash Receipts	<u>340,149</u>	<u>387,408</u>	<u>155,677</u>	<u>231,731</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	213,412	230,184	223,511	( 6,673)
Contractual Services	49,685	51,615	49,200	( 2,415)
Commodities	49,136	46,941	51,000	4,059
Capital Outlay	<u>15,412</u>	<u>11,716</u>	<u>4,000</u>	<u>( 7,716)</u>
Total Health Department	<u>327,645</u>	<u>340,456</u>	<u>327,711</u>	<u>( 12,745)</u>
Budget Credit			<u>221,812</u>	<u>221,812</u>
Total Expenditures and Transfers	<u>327,645</u>	<u>340,456</u>	<u>549,523</u>	<u>209,067</u>
Receipts Over (Under) Expenditures and Transfers	12,504	46,952		
Unencumbered Cash, Beginning	<u>392,381</u>	<u>404,885</u>		
Unencumbered Cash, Ending	<u>404,885</u>	<u>451,837</u>		

Neosho County, Kansas  
Mental Health 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 82,730	79,840	78,916	924
Motor Vehicle Tax	10,341	12,302	13,332	( 1,030)
Recreational Vehicle Tax	136	122	171	( 49)
Delinquent Tax	1,764	2,646	1,836	810
16/20 M Truck Tax			449	( 449)
In Lieu of Tax	101		75	( 75)
Total Cash Receipts	<u>95,072</u>	<u>94,910</u>	<u>94,779</u>	<u>131</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>95,072</u>	<u>94,910</u>	<u>102,000</u>	<u>7,090</u>
Total Expenditures and Transfers	<u>95,072</u>	<u>94,910</u>	<u>102,000</u>	<u>7,090</u>
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>		
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>		

Neosho County, Kansas  
Mental Retardation 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 49,006	50,808	50,321	487
Motor Vehicle Tax	6,099	7,280	7,898	( 618)
Recreational Vehicle Tax	80	72	101	( 29)
Delinquent Tax	1,042	1,565	1,087	478
16/20 M Truck Tax			266	( 266)
In Lieu of Tax	60		44	( 44)
Total Cash Receipts	<u>56,287</u>	<u>59,725</u>	<u>59,717</u>	<u>8</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>56,287</u>	<u>59,725</u>	<u>64,000</u>	<u>4,275</u>
Total Expenditures and Transfers	<u>56,287</u>	<u>59,725</u>	<u>64,000</u>	<u>4,275</u>
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>		
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>		

Neosho County, Kansas  
Noxious Weed 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 38,903	54,254	53,970	284
Motor Vehicle Tax	1,691	4,650	6,261	( 1,611)
Recreational Vehicle Tax	19	47	80	( 33)
Delinquent Tax	699	1,181	986	195
16/20 M Truck Tax			211	( 211)
In Lieu of Tax	47		35	( 35)
Total Cash Receipts	<u>41,359</u>	<u>60,132</u>	<u>61,543</u>	<u>( 1,411)</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	38,986	17,873	43,667	25,794
Contractual Services	2,886	2,974	2,650	( 324)
Commodities	28,703	46,403	28,500	( 17,903)
Capital Outlay	648			
Operating Transfers Out		2,500		( 2,500)
Reimbursed Expense	( 5,594)			
Total Expenditures and Transfers	<u>65,629</u>	<u>69,750</u>	<u>74,817</u>	<u>5,067</u>
Receipts Over (Under)				
Expenditures and Transfers	( 24,270)	( 9,618)		
Unencumbered Cash, Beginning	<u>32,974</u>	<u>8,704</u>		
Unencumbered Cash, Ending	<u>8,704</u>	<u>( 914)</u>		

Neosho County, Kansas  
Road and Bridge Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,278,392	1,929,111	1,910,525	18,586
Motor Vehicle Tax	203,886	197,790	205,479	( 7,689)
Recreational Vehicle Tax	2,658	1,962	2,631	( 669)
Delinquent Tax	30,470	43,339	27,511	15,828
16/20 M Truck Tax			6,919	( 6,919)
In Lieu of Tax	1,552		1,156	( 1,156)
Total Taxes	<u>1,516,958</u>	<u>2,172,202</u>	<u>2,154,221</u>	<u>17,981</u>
Intergovernmental				
Special City & County Highway Equalization and Adjustment	618,530	586,114	635,286	( 49,172)
Total Intergovernmental	<u>619,164</u>	<u>610,694</u>	<u>637,986</u>	<u>( 27,292)</u>
Transfers				
Operating Transfers In	100,000	49,379		49,379
Total Cash Receipts	<u>2,236,122</u>	<u>2,832,275</u>	<u>2,792,207</u>	<u>40,068</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	907,317	1,005,908	984,284	( 21,624)
Contractual Services	436,839	507,496	415,000	( 92,496)
Commodities	1,045,770	1,313,607	1,445,884	132,277
Reimbursed Expense	( 141,110)	( 170,391)		170,391
Total County Engineer	<u>2,248,816</u>	<u>2,656,620</u>	<u>2,845,168</u>	<u>188,548</u>
Transfers				
County Engineer				
Operating Transfers Out	45,000	165,366		( 165,366)
Total Expenditures and Transfers	<u>2,293,816</u>	<u>2,821,986</u>	<u>2,845,168</u>	<u>23,182</u>
Receipts Over (Under)				
Expenditures and Transfers	( 57,694)	10,289		
Unencumbered Cash, Beginning	<u>75,968</u>	<u>18,274</u>		
Unencumbered Cash, Ending	<u>18,274</u>	<u>28,563</u>		

Neosho County, Kansas  
Service Program for the Elderly 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 27,373	42,059	41,579	480
Motor Vehicle Tax	5,001	4,465	4,402	63
Recreational Vehicle Tax	66	44	56	( 12)
Delinquent Tax	864	1,082	636	446
16/20 M Truck Tax			148	( 148)
In Lieu of Tax	33		25	( 25)
Total Cash Receipts	<u>33,337</u>	<u>47,650</u>	<u>46,846</u>	<u>804</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	<u>43,930</u>	<u>47,650</u>	<u>47,999</u>	<u>349</u>
Total Expenditures and Transfers	<u>43,930</u>	<u>47,650</u>	<u>47,999</u>	<u>349</u>
Receipts Over (Under)				
Expenditures and Transfers	( 10,593)			
Unencumbered Cash, Beginning	<u>10,593</u>			
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>		

Neosho County, Kansas  
Special Alcohol 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 6,358	7,140	4,702	2,438
Total Cash Receipts	<u>6,358</u>	<u>7,140</u>	<u>4,702</u>	<u>2,438</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	5,784	5,784	7,464	1,680
Commodities	36			
Total Expenditures and Transfers	<u>5,820</u>	<u>5,784</u>	<u>7,464</u>	<u>1,680</u>
Receipts Over (Under)				
Expenditures and Transfers	538	1,356		
Unencumbered Cash, Beginning	<u>2,762</u>	<u>3,300</u>		
Unencumbered Cash, Ending	<u>3,300</u>	<u>4,656</u>		

Neosho County, Kansas  
Special Bridge 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 122,976	148,389	147,017	1,372
Motor Vehicle Tax	16,070	17,699	19,752	( 2,053)
Recreational Vehicle Tax	205	176	253	( 77)
Delinquent Tax	2,571	3,890	2,685	1,205
16/20 M Truck Tax			665	( 665)
In Lieu of Tax	149		111	( 111)
Total Cash Receipts	<u>141,971</u>	<u>170,154</u>	<u>170,483</u>	<u>( 329)</u>
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services	<u>109,555</u>	<u>27,900</u>	<u>445,000</u>	<u>417,100</u>
Total Expenditures and Transfers	<u>109,555</u>	<u>27,900</u>	<u>445,000</u>	<u>417,100</u>
Receipts Over (Under) Expenditures and Transfers	32,416	142,254		
Unencumbered Cash, Beginning	<u>567,939</u>	<u>600,355</u>		
Unencumbered Cash, Ending	<u>600,355</u>	<u>742,609</u>		

Neosho County, Kansas  
Special Liability 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 82,292	114,913	114,282	631
Motor Vehicle Tax	1,456	9,658	13,284	( 3,626)
Recreational Vehicle Tax	15	98	170	( 72)
Delinquent Tax	829	1,989	1,881	108
In Lieu of Tax	100		447	( 447)
Total Taxes	<u>84,692</u>	<u>126,658</u>	<u>130,064</u>	<u>( 3,406)</u>
Intergovernmental				
Machinery and Equipment State Aid			75	( 75)
Total Cash Receipts	<u>84,692</u>	<u>126,658</u>	<u>130,139</u>	<u>( 3,481)</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	49,883	61,383	140,000	78,617
Reimbursed Expense	( 123)	( 37)		37
Total Expenditures and Transfers	<u>49,760</u>	<u>61,346</u>	<u>140,000</u>	<u>78,654</u>
Receipts Over (Under)				
Expenditures and Transfers	34,932	65,312		
Unencumbered Cash, Beginning	<u>55,596</u>	<u>90,528</u>		
Unencumbered Cash, Ending	<u>90,528</u>	<u>155,840</u>		

Neosho County, Kansas  
Special Park and Recreation 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,326	1,305	1,568	( 263)
Total Cash Receipts	<u>1,326</u>	<u>1,305</u>	<u>1,568</u>	<u>( 263)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services		10,000	8,785	( 1,215)
Total Expenditures and Transfers		<u>10,000</u>	<u>8,785</u>	<u>( 1,215)</u>
Receipts Over (Under)				
Expenditures and Transfers	1,326	( 8,695)		
Unencumbered Cash, Beginning	<u>10,754</u>	<u>12,080</u>		
Unencumbered Cash, Ending	<u>12,080</u>	<u>3,385</u>		

Neosho County, Kansas  
Special Capital Improvement Fund  
Summary 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>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ _____	<u>11,386</u>
Total Cash Receipts	<u>_____</u>	<u>11,386</u>
Expenditures and Transfers		
Reconstruction and Remodeling		
General Government	26,521	28,599
Reimbursed Expense	<u>_____</u>	( <u>25,000</u> )
Total Expenditures and Transfers	<u>26,521</u>	<u>3,599</u>
Receipts Over (Under)		
Expenditures and Transfers	( 26,521 )	7,787
Unencumbered Cash, Beginning	<u>43,734</u>	<u>17,213</u>
Unencumbered Cash, Ending	<u><u>17,213</u></u>	<u><u>25,000</u></u>

Neosho County, Kansas  
Special Equipment Reserve Fund  
Summary 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>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>290,121</u>	<u>256,970</u>
Total Cash Receipts	<u>290,121</u>	<u>256,970</u>
 Expenditures and Transfers		
Equipment		
Equipment		
General Government	8,996	3,075
Public Works	285,864	237,983
Public Safety	50,070	76,864
Reimbursed Expense		( <u>27,500</u> )
Total Equipment	<u>344,930</u>	<u>290,422</u>
Transfers		
Equipment		
Operating Transfers Out		<u>56,351</u>
Total Expenditures and Transfers	<u>344,930</u>	<u>346,773</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 54,809 )	( 89,803 )
 Unencumbered Cash, Beginning	<u>144,612</u>	<u>89,803</u>
Unencumbered Cash, Ending	<u><u>89,803</u></u>	<u><u>89,803</u></u>

Neosho County, Kansas  
Special Noxious Weed 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Transfers				
Operating Transfers In	\$	2,500		2,500
Total Cash Receipts		<u>2,500</u>		<u>2,500</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Capital Outlay			12,539	12,539
Total Expenditures and Transfers			<u>12,539</u>	<u>12,539</u>
Receipts Over (Under)				
Expenditures and Transfers		2,500		
Unencumbered Cash, Beginning	<u>17,681</u>	<u>17,681</u>		
Unencumbered Cash, Ending	<u>17,681</u>	<u>20,181</u>		

Neosho County, Kansas  
Jail Maintenance Reserve Fund  
Summary 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>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 1,116	617
Miscellaneous		
Other	<u>105</u>	
Total Cash Receipts	<u>1,221</u>	<u>617</u>
 Expenditures and Transfers		
Public Safety		
Sheriff - Jail		
Contractual Services	<u>1,200</u>	
Total Expenditures and Transfers	<u>1,200</u>	
 Receipts Over (Under)		
Expenditures and Transfers	21	617
 Unencumbered Cash, Beginning	<u>309,392</u>	<u>309,413</u>
Unencumbered Cash, Ending	<u><u>309,413</u></u>	<u><u>310,030</u></u>

Neosho County, Kansas  
Special Highway Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	222,785	
Commodities	48,078	155,074
Capital Outlay	4,160	42,731
Operating Transfers Out		49,379
Reimbursed Expense	( 12,238)	
Total Construction	262,785	247,184
Transfers		
Operating Transfers Out	100,000	
Total Expenditures and Transfers	362,785	247,184
Receipts Over (Under)		
Expenditures and Transfers	( 362,785)	( 247,184)
Unencumbered Cash, Beginning	1,274,037	911,252
Unencumbered Cash, Ending	911,252	664,068

Neosho County, Kansas  
Special Machinery Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 45,000	128,251
Total Cash Receipts	45,000	128,251
 Expenditures and Transfers		
Equipment		
Equipment		
Public Works	97,898	98,449
Total Expenditures and Transfers	97,898	98,449
 Receipts Over (Under)		
Expenditures and Transfers	( 52,898)	29,802
 Unencumbered Cash, Beginning	162,234	109,336
Unencumbered Cash, Ending	109,336	139,138

Neosho County, Kansas  
Emergency Telephone Service 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Contracts with Other Governments	\$ 35,392	6,076	36,450	( 30,374)
Emergency Telephone Tax	21,857	84,495	70,900	13,595
Total Cash Receipts	<u>57,249</u>	<u>90,571</u>	<u>107,350</u>	<u>( 16,779)</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	39,042	37,860	46,500	8,640
Commodities	427	937	36,000	35,063
Capital Outlay	1,986	297	44,274	43,977
Total Expenditures and Transfers	<u>41,455</u>	<u>39,094</u>	<u>126,774</u>	<u>87,680</u>
Receipts Over (Under)				
Expenditures and Transfers	15,794	51,477		
Unencumbered Cash, Beginning	<u>29,002</u>	<u>44,796</u>		
Unencumbered Cash, Ending	<u>44,796</u>	<u>96,273</u>		

Neosho County, Kansas  
Wireless Emergency Telephone Service 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
State Grant	\$ 36,648	1,026		1,026
Emergency Telephone Tax	30,325	4,916		4,916
Total Cash Receipts	<u>66,973</u>	<u>5,942</u>		<u>5,942</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	9,342	20,931	28,000	7,069
Commodities	254		34,345	34,345
Capital Outlay	1,534	1,110	10,000	8,890
Total Emergency Telephone Service	<u>11,130</u>	<u>22,041</u>	<u>72,345</u>	<u>50,304</u>
Budget Credit			1,026	1,026
Total Expenditures and Transfers	<u>11,130</u>	<u>22,041</u>	<u>73,371</u>	<u>51,330</u>
Receipts Over (Under)				
Expenditures and Transfers	55,843	( 16,099)		
Unencumbered Cash, Beginning	<u>74,846</u>	<u>130,689</u>		
Unencumbered Cash, Ending	<u>130,689</u>	<u>114,590</u>		

Neosho County, Kansas  
Emergency Telephone Grant Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	329	329
Unencumbered Cash, Ending	329	329

Neosho County, Kansas  
Shaw/Elk Road 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$		961,788	( 961,788)
Transfers				
Operating Transfers In	1,005,612	969,162		969,162
Total Cash Receipts	<u>1,005,612</u>	<u>969,162</u>	<u>961,788</u>	<u>7,374</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	215,000	185,000		( 185,000)
Interest	<u>370,212</u>	<u>363,762</u>		( 363,762)
Total Bonds	<u>585,212</u>	<u>548,762</u>		( 548,762)
State Revolving Loan				
Principal	234,853	243,402	428,402	185,000
Interest	<u>185,547</u>	<u>176,998</u>	<u>540,760</u>	<u>363,762</u>
Total State Revolving Loan	<u>420,400</u>	<u>420,400</u>	<u>969,162</u>	<u>548,762</u>
Total Expenditures and Transfers	<u>1,005,612</u>	<u>969,162</u>	<u>969,162</u>	
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>7,374</u>	<u>7,374</u>		
Unencumbered Cash, Ending	<u>7,374</u>	<u>7,374</u>		

Neosho County, Kansas  
Shaw/Elk Road Bond Reserve Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>500,000</u>	<u>500,000</u>
Unencumbered Cash, Ending	<u>500,000</u>	<u>500,000</u>

Neosho County, Kansas  
Shaw/Elk Road Improvement Fund  
Summary 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>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Countywide Sales Tax	\$ 1,170,286	1,138,103
Use of Money and Property		
Interest on Investments	36,205	19,085
Miscellaneous		
Other		225
Total Cash Receipts	<u>1,206,491</u>	<u>1,157,413</u>
Expenditures and Transfers		
Public Works		
County Engineer		
Contractual Services	3,342,300	1,134,955
Commodities	87	
Capital Outlay	50,535	37,182
Operating Transfers Out	1,005,612	969,162
Reimbursed Expense	( 19,060)	( 6,497)
Total Expenditures and Transfers	<u>4,379,474</u>	<u>2,134,802</u>
Receipts Over (Under)		
Expenditures and Transfers	( 3,172,983)	( 977,389)
Unencumbered Cash, Beginning	<u>8,452,540</u>	<u>5,279,557</u>
Unencumbered Cash, Ending	<u><u>5,279,557</u></u>	<u><u>4,302,168</u></u>

Neosho County, Kansas  
Solid Waste 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 51,286	22,748	46,142	( 23,394)
Miscellaneous				
Sale of Surplus Property		48,601		48,601
Total Cash Receipts	<u>51,286</u>	<u>71,349</u>	<u>46,142</u>	<u>25,207</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	37,957	43,206	39,986	( 3,220)
Contractual Services	17,651	20,310	24,100	3,790
Commodities	5,270	141	68,200	68,059
Capital Outlay	259	1,405		( 1,405)
Operating Transfers Out		32,782		( 32,782)
Total Expenditures and Transfers	<u>61,137</u>	<u>97,844</u>	<u>132,286</u>	<u>34,442</u>
Receipts Over (Under)				
Expenditures and Transfers	( 9,851)	( 26,495)		
Unencumbered Cash, Beginning	<u>187,578</u>	<u>177,727</u>		
Unencumbered Cash, Ending	<u>177,727</u>	<u>151,232</u>		

Neosho County, Kansas  
Special Auto Fund  
Summary 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>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 133,739	131,295
Total Cash Receipts	<u>133,739</u>	<u>131,295</u>
 Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	110,775	110,360
Contractual Services	3,299	3,325
Commodities	10,505	12,360
Capital Outlay		1,370
Reimbursed Expense		( 1,435)
Total County Treasurer	<u>124,579</u>	<u>125,980</u>
Transfers		
County Treasurer		
Operating Transfers Out	<u>1,556</u>	<u>9,160</u>
Total Expenditures and Transfers	<u>126,135</u>	<u>135,140</u>
 Receipts Over (Under)		
Expenditures and Transfers	7,604	( 3,845)
 Unencumbered Cash, Beginning	<u>1,556</u>	<u>9,160</u>
Unencumbered Cash, Ending	<u><u>9,160</u></u>	<u><u>5,315</u></u>

Neosho County, Kansas  
 Prosecuting Attorney Training Fund  
 Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,797	1,904
Total Cash Receipts	1,797	1,904
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,190	2,317
Total Expenditures and Transfers	1,190	2,317
Receipts Over (Under)		
Expenditures and Transfers	607	( 413)
Unencumbered Cash, Beginning	6,248	6,855
Unencumbered Cash, Ending	6,855	6,442

Neosho County, Kansas  
Special Law Enforcement Trust Fund  
Summary 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>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 6,117	235
Licenses, Fees, and Permits		
Officer Fees	1,357	2,430
Miscellaneous		
Other	1,935	2,445
Total Cash Receipts	<u>9,409</u>	<u>5,110</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	1,000	1,500
Commodities		200
Total Expenditures and Transfers	<u>1,000</u>	<u>1,700</u>
Receipts Over (Under)		
Expenditures and Transfers	8,409	3,410
Unencumbered Cash, Beginning	<u>10,340</u>	<u>18,749</u>
Unencumbered Cash, Ending	<u><u>18,749</u></u>	<u><u>22,159</u></u>

Neosho County, Kansas  
Register of Deeds Technology Fund  
Summary 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>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 14,640	17,140
Total Cash Receipts	<u>14,640</u>	<u>17,140</u>
 Expenditures and Transfers		
General Government		
Register of Deeds		
Capital Outlay	18,612	21,521
Total Expenditures and Transfers	<u>18,612</u>	<u>21,521</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 3,972)	( 4,381)
 Unencumbered Cash, Beginning	<u>40,120</u>	<u>36,148</u>
Unencumbered Cash, Ending	<u><u>36,148</u></u>	<u><u>31,767</u></u>

Neosho County, Kansas  
C.E.R.T. Grant Fund  
Summary 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>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>9,796</u>	<u>9,796</u>
Unencumbered Cash, Ending	<u>9,796</u>	<u>9,796</u>

Neosho County, Kansas  
 Prosecuting Attorney Check Fees Fund  
 Summary 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>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,613	1,553
Total Cash Receipts	<u>2,613</u>	<u>1,553</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,595	4,639
Commodities	<u>173</u>	<u>282</u>
Total Expenditures and Transfers	<u>1,768</u>	<u>4,921</u>
 Receipts Over (Under)		
Expenditures and Transfers	845	( 3,368)
 Unencumbered Cash, Beginning	<u>4,526</u>	<u>5,371</u>
Unencumbered Cash, Ending	<u><u>5,371</u></u>	<u><u>2,003</u></u>

Neosho County, Kansas  
Fish and Game Prosecuting Fee Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 300	400
Total Cash Receipts	300	400
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	325	925
Total Expenditures and Transfers	325	925
Receipts Over (Under)		
Expenditures and Transfers	( 25)	( 525)
Unencumbered Cash, Beginning	550	525
Unencumbered Cash, Ending	525	525

Neosho County, Kansas  
D.A.R.E. Grant Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____1	_____1
Unencumbered Cash, Ending	<u>_____1</u>	<u>_____1</u>

Neosho County, Kansas  
Drug Education Donation Fund  
Summary 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>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Donations	\$ <u>675</u>	<u>988</u>
Total Cash Receipts	<u>675</u>	<u>988</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		132
Commodities	<u>588</u>	<u>1,004</u>
Total Expenditures and Transfers	<u>588</u>	<u>1,136</u>
 Receipts Over (Under)		
Expenditures and Transfers	87	( 148)
 Unencumbered Cash, Beginning	<u>1,175</u>	<u>1,262</u>
Unencumbered Cash, Ending	<u><u>1,262</u></u>	<u><u>1,114</u></u>

Neosho County, Kansas  
CDBG Micro Loan Fund  
Summary 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>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 233	183
Industrial Loan Payments	6,862	10,453
Interest on Industrial Loans	<u>1,375</u>	<u>2,762</u>
Total Cash Receipts	<u>8,470</u>	<u>13,398</u>
Expenditures and Transfers		
None	<u>          </u>	<u>          </u>
Receipts Over (Under)		
Expenditures and Transfers	8,470	13,398
Unencumbered Cash, Beginning	<u>65,994</u>	<u>74,464</u>
Unencumbered Cash, Ending	<u><u>74,464</u></u>	<u><u>87,862</u></u>

Neosho County, Kansas  
CDBG Udall Road Grant Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	59,985	59,985
Unencumbered Cash, Ending	59,985	59,985

Neosho County, Kansas  
LEPC Grant Fund  
Summary 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>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 4,550	
Transfers		
Operating Transfers In	<u>23,258</u>	
Total Cash Receipts	<u>27,808</u>	
 Expenditures and Transfers		
Health		
Local Emergency Planning Committee		
Personal Services	9,193	59
Contractual Services	949	966
Commodities		<u>64</u>
Total Expenditures and Transfers	<u>10,142</u>	<u>1,089</u>
 Receipts Over (Under)		
Expenditures and Transfers	17,666	( 1,089)
 Unencumbered Cash, Beginning	<u>3,089</u>	<u>20,755</u>
Unencumbered Cash, Ending	<u><u>20,755</u></u>	<u><u>19,666</u></u>

Neosho County, Kansas  
Resource Typing Grant Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	8,000	8,000
Unencumbered Cash, Ending	8,000	8,000

Neosho County, Kansas  
Employee Benefit Trust Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	<u>519</u>	
Total Expenditures and Transfers	<u>519</u>	
Receipts Over (Under)		
Expenditures and Transfers	( 519)	
Unencumbered Cash, Beginning	<u>8,787</u>	<u>8,268</u>
Unencumbered Cash, Ending	<u>8,268</u>	<u>8,268</u>

Neosho County, Kansas  
Noxious Weed Grant Fund  
Summary 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>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>402</u>	<u>402</u>
Unencumbered Cash, Ending	<u>402</u>	<u>402</u>

Neosho County, Kansas  
Hazardous Material Grant Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	63	63
Unencumbered Cash, Ending	63	63

Neosho County, Kansas  
 Fiduciary Funds  
 Schedule of Receipts, Disbursements and Balances  
 Regulatory Basis  
 For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Cities:</b>				
Chanute City-General	\$	781,201	781,201	
Chanute City-Library		388,487	388,487	
Chanute City-Industrial Fund		3	3	
Chanute City-Liability		45	45	
Chanute City-Employment Benefit		538,951	538,951	
Chanute City-Library Employment Benefit		44,327	44,327	
Chanute City-Bond and Interest		874,662	874,662	
Chanute City-Special Assessment		25,407	25,407	
Earlton City-General		883	883	
Erie City-General		125,578	125,578	
Erie City-Library		32,554	32,554	
Erie City-Ambulance and Fire		10,852	10,852	
Erie City-Industrial		10,852	10,852	
Erie City-Recreation		16,291	16,291	
Erie City-Employment Benefit		96,824	96,824	
Erie City-Bond and Interest		16,695	16,695	
Erie City-Special Assessments		750	750	
Galesburg City-General		34,535	34,535	
Galesburg City-Liability		7,380	7,380	
Stark City-General		8,474	8,474	
Stark City-Employee Benefits		80	80	
Stark City-Liability		777	777	
St. Paul City-General		145,955	145,955	
Thayer City-General		29,576	29,576	
Thayer City-Library		11,321	11,321	
Thayer City-Employee Benefits		13,729	13,729	
Thayer City-Liability		8,604	8,604	
Thayer City-Museum		3,626	3,626	
Thayer City-Bond and Interest		14,918	14,918	
Subtotal Cities		<u>3,243,337</u>	<u>3,243,337</u>	
<b>Townships:</b>				
Big Creek Township General		22,186	22,186	
Canville Township-General		4,511	4,511	
Canville Township-Special Fire		33,906	33,906	
Centerville Township-Special Fire		8,843	8,843	
Chetopa Township-General		259	259	
Chetopa Township-Special Fire		7,550	7,550	
Erie Township-General		716	716	
Erie Township-Special Fire		17,383	17,383	
Grant Township-General		3,458	3,458	
Grant Township-Special Fire		10,796	10,796	
Ladore Township-General		6,566	6,566	
Ladore Township-Special Fire		105	105	
Lincoln Township-General		13,653	13,653	
Mission Township-General		18,397	18,397	
Mission Township-Fire		14,709	14,709	
Mission Township-Library		32,037	32,037	
Shiloh Township-General		6,128	6,128	
Tioga Township-General		44,192	44,192	
Walnut Grove Township-General		13,826	13,826	
Subtotal Townships		<u>259,221</u>	<u>259,221</u>	

Neosho County, Kansas  
 Fiduciary Funds  
 Schedule of Receipts, Disbursements and Balances  
 Regulatory Basis  
 For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Schools:</b>				
CUSD #101-General	\$	664,883	664,883	
CUSD #101-Capital Outlay		299	299	
CUSD #101-Bond and Interest		1,172,429	1,172,429	
CUSD #101-Supplemental General		957,084	957,084	
USD #447-General		64,939	64,939	
USD #447-Recreation		9,769	9,769	
USD #447-Supplemental General		105,140	105,140	
USD #247-General		10,607	10,607	
USD #247-Capital Outlay		2,166	2,166	
USD #247-Supplemental General		17,797	17,797	
USD #505-General		109,237	109,237	
USD #505-Capital Outlay		4,776	4,776	
USD #505-Supplemental General		244,560	244,560	
USD #505-Bond and Interest		78,704	78,704	
USD #248-General		5,325	5,325	
USD #248-Recreation		394	394	
USD #248-Capital Outlay		1,574	1,574	
USD #248-Supplemental General		8,227	8,227	
USD #413-General		1,344,102	1,344,102	
USD #413-Capital Outlay		2,490	2,490	
USD #413-Supplemental General		1,844,976	1,844,976	
USD #413-Bond and Interest		1,314,115	1,314,115	
USD #413-Recreation		240,265	240,265	
USD #413-Rec Employment Benefits		37,210	37,210	
NCCC-General		4,676,796	4,676,796	
NCCC-Adult Education		509	509	
NCCC-No Fund Warrants		1	1	
Subtotal Schools		<u>12,918,374</u>	<u>12,918,374</u>	
<b>Cemeteries:</b>				
Leanna Cemetery #1-General		1,372	1,372	
Greenwood Cemetery #2-General		18,805	18,805	
Bethel Cemetery #3-General		3,331	3,331	
Lakeview Cemetery #4-General		2,830	2,830	
New Mt. Hope Cemetery #5-General		13,796	13,796	
Ladore Cemetery #6-General		6,930	6,930	
Morehead Cemetery #7-General		6,960	6,960	
South Center Cemetery #8-General		2,934	2,934	
Earlton Cemetery #9-General		9,107	9,107	
Shaw Cemetery #10-General		7,469	7,469	
Thayer Cemetery #11-General		10,242	10,242	
Odense Cemetery #12-General		5,597	5,597	
South Mound Cemetery #13-General		8,657	8,657	
Swede Center Cemetery #14-General		3,835	3,835	
Bethany Cemetery #15-General		2,450	2,450	
Mt. Moriah Cemetery #17-General		4,905	4,905	
Zion Cemetery #18-General		2,110	2,110	
St. Paul Cemetery #19-General		8,692	8,692	
Union Valley Cemetery #20-General		855	855	
Subtotal Cemeteries		<u>120,877</u>	<u>120,877</u>	

Neosho County, Kansas  
 Fiduciary Funds  
 Schedule of Receipts, Disbursements and Balances  
 Regulatory Basis  
 For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Watershed Districts:</b>				
Labette-Hackberry Creek Jt. #96-General	\$	31,863	31,863	
Tri-Creek Jt. #100-General		17,639	17,639	
Turkey Creek Jt. #103-General		26,386	26,382	4
Subtotal Watershed Districts		<u>75,888</u>	<u>75,884</u>	<u>4</u>
<b>Levee Districts:</b>				
Allen Levee-General	11,026	3,719		14,745
Brogan Levee-General	22,291	4,813		27,104
Butler Levee-General	7,672			7,672
Davis Levee-General	19,532			19,532
Delos Johnson Levee-General	3,369	4,947	3,236	5,080
Dutton Levee-General	35,027			35,027
Gibbon Levee-General	18,781	3,221		22,002
Heath Levee-General	33,121	456		33,577
Hewitt Levee-General	897			897
Isett Blackburn Levee-General	11,980	5,627		17,607
Johnson Ditch-General	4,604			4,604
Lawrence Levee-General	12,591	6,995		19,586
Nixon Levee-General	10,516	7,081	17,205	392
Rosenthal Levee-General	37,952			37,952
Sare Levee-General	35,392	5,014	9,979	30,427
Sheltz Levee-General	741	41,681	37,648	4,774
Sheltz Levee-No Fund Warrants	367			367
Wikle Levee-General	11,093	34,277	39,794	5,576
Wikle Extension Levee-General	5,832			5,832
Subtotal Levee Districts	<u>282,784</u>	<u>117,831</u>	<u>107,862</u>	<u>292,753</u>
<b>Regional Library:</b>				
SEK Library General		75,722	75,722	
SEK Library Employee Benefits		5,610	5,792	( 182)
Subtotal Regional Library		<u>81,332</u>	<u>81,514</u>	<u>( 182)</u>
Total Subdivisions	<u>282,784</u>	<u>16,816,860</u>	<u>16,807,069</u>	<u>292,575</u>
<b>State Funds:</b>				
State Educational Building		138,552	138,552	
State Institutional Building		69,276	69,276	
State General Fund	2,136	3	3	2,136
Total State Funds	<u>2,136</u>	<u>207,831</u>	<u>207,831</u>	<u>2,136</u>

Neosho County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
<b>Other Agency Funds:</b>				
Payroll Clearing	\$ 95,083	5,212,768	5,220,487	87,364
Motor Vehicle Licenses	8	911,326	911,989	( 655)
Inheritance Tax	31			31
Secretary of State Fees	120			120
Cereal Malt Beverage Licenses	25	75	50	50
Heritage Trust	659	3,137	3,012	784
Unclaimed Money	9,366			9,366
Stray Animal		1,001	630	371
Clerk of Court Release	3,162	5,029		8,191
Sales Tax	38,696	589,033	585,839	41,890
State Election Fees	420	1,085	1,505	
State MVR Record Fees	10			10
Southwind Extension District #10		188,181	188,181	
Treasurer's Holding Account	28,201	46,694	18,829	56,066
<b>Total Other Agency Funds</b>	<u>175,781</u>	<u>6,958,329</u>	<u>6,930,522</u>	<u>203,588</u>
<b>Distributable Funds:</b>				
Current Tax	11,276,738	22,846,825	21,427,459	12,696,104
Delinquent Tax	356,435	515,638	589,565	282,508
Motor Vehicle Tax	516,653	2,497,953	2,426,147	588,459
Recreational Vehicle Tax	4,614	23,242	24,014	3,842
Mineral Production Tax	30,928	63,826	86,580	8,174
Oil and Gas Valuation Depleti		477,522		477,522
<b>Total Distributable Funds</b>	<u>12,185,368</u>	<u>26,425,006</u>	<u>24,553,765</u>	<u>14,056,609</u>
<b>Total Agency Funds</b>	<u>12,646,069</u>	<u>50,408,026</u>	<u>48,499,187</u>	<u>14,554,908</u>

County of Neosho, Kansas  
 Reconciliation of 2011 Tax Roll  
For the Year Ended December 31, 2012

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	22,203,890
Add: Added and Escaped Taxes		40,933
Deduct: Taxes Abated and Refunded		<u>(76,377)</u>
Tax Roll as Adjusted		<u><u>22,168,446</u></u>
<u>County Treasurer's Accounting:</u>		
Current Tax Collections		21,366,139
Uncollected		
Personal Property	50,795	
Real Estate	658,701	
Special Assessments	<u>92,950</u>	
Total Uncollected		802,446
Tax Roll (Over) Under Accounted For		<u>(139)</u>
Net Tax Roll		<u><u>22,168,446</u></u>

County of Neosho, Kansas  
 County Clerk  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
 (Page 1 of 6)

Balance - January 1, 2012	\$		-
<u>Receipts:</u>			
Beer Licenses		150	
Candidate Filing Fees		2,431	
Copies, FAX, etc.		8	
Other		4	
Total Receipts		4	2,593
<u>Disbursements:</u>			
Paid to County Treasurer			2,588
Balance - December 31, 2012			5
<u>Composition of Cash</u>			
Cash on Hand		\$	5

County of Neosho, Kansas  
Register of Deeds  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
(Page 2 of 6)

Balance - January 1, 2012	\$	-
<u>Receipts:</u>		
Mortgage Registration and Heritage Trust Fees	81,516	
Recording Fees	27,576	
Technology Fees	17,136	
Copies	2,838	
Total Receipts	<u>                    </u>	129,066
<u>Disbursements:</u>		
Paid to County Treasurer		<u>129,066</u>
Balance - December 31, 2012		<u><u>                    -</u></u>

County of Neosho, Kansas  
 Clerk of District Court - Chanute Branch  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
 (Page 3 of 6)

Balance - January 1, 2012	\$	54,460
<u>Receipts:</u>		
Attorney Fee State		13,783
Bonds/ Forfeitures		91,118
County Clerk Fees		7,822
County Reimb.		21,283
Fines		33,059
IDS Fees		1,108
Interest		10
Judgement, Sales, Other		102,981
Judicial Branch		32,450
Law Library		8,480
LETC		3,195
PATF		466
Restitution		71,818
State Clerk Fees		84,077
Total Receipts		471,650
<u>Disbursements:</u>		
To State Treasurer		167,091
To County Treasurer		36,102
To Others		304,269
Total Disbursements		507,462
Balance - December 31, 2012		18,648
<u>Composition of Cash</u>		
Demand Deposit, Emprise Bank, Chanute, Kansas	\$	18,648

County of Neosho, Kansas  
 Clerk of District Court - Erie Branch  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
 (Page 4 of 6)

Balance - January 1, 2012	\$	6,924
<u>Receipts:</u>		
Fines		76,659
PATF		1,443
Law Library		5,621
State Clerk Fees		43,201
LETC		10,847
IDS Fees		362
County Reimbursement		3,177
Judgement, Sales, Other		22,451
Bonds/ Forfeitures		17,503
DL Reinstatement		3,375
Marriage License Fees		4,838
Judicial Branch		21,783
Interest		14
Total Receipts		211,274
<u>Disbursements:</u>		
To State Treasurer		164,379
To County Treasurer		11,988
To Others		35,939
Total Disbursements		212,306
Balance - December 31, 2012		5,892
<u>Composition of Cash</u>		
Demand Deposit, Bank of Commerce, Erie, Kansas	\$	5,892

County of Neosho, Kansas  
 Sheriff  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
 (Page 5 of 6)

Balance - January 1, 2012	\$	26,789
<u>Receipts:</u>		
Sheriff Fees	5,765	
Jail Keep/Work Release	52,844	
VIN Fees	5,145	
Reimbursements	8,790	
MVR Fees	324	
Inmate Accounts	42,374	
Bonds	84,237	
Total Receipts		199,479
<u>Disbursements:</u>		
To the County Treasurer	72,083	
To the State	270	
To others	37,886	
To District Court and Foreign Courts	83,489	
To Kansas Highway Patrol	515	
Total Disbursements		194,243
Balance - December 31, 2012		32,025
<u>Composition of Cash</u>		
Fee Account, Bank of Commerce, Erie, Kansa:	\$	838
Inmate Account, Bank of Commerce, Erie, Kansa:		31,187
Total		32,025

County of Neosho, Kansas  
 County Attorney  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
 (Page 6 of 6)

Balance - January 1, 2012	\$	250
<u>Receipts:</u>		
Diversion Fees	12,782	
Check Collection Fees	677	
Restitution	3,648	
Fish and Game Prosecution Fees	400	
Other	4,084	
Total Receipts		21,591
<u>Disbursements:</u>		
To County Treasurer	19,412	
To Others	1,543	
Total Disbursements		20,955
Balance - December 31, 2012		886
<u>Composition of Cash</u>		
Demand Deposits, Community National Bank, Chanute, Kansas	\$	886