

**SMITH COUNTY, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended December 31, 2012

**SMITH COUNTY, KANSAS**  
 Primary Government Financial Statement With Independent Auditors' Report  
 For the Year Ended December 31, 2012

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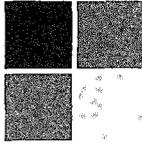
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Certified  
Public  
Accountants

## INDEPENDENT AUDITORS' REPORT

To the County Commission  
**Smith County, Kansas**  
Smith Center, Kansas

We have audited the accompanying primary government summary statement of regulatory basis receipts, expenditures, and unencumbered cash of **Smith 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.

### Auditors' Responsibility

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

The financial statement referred to above includes one related municipal entity, Smith County, Kansas Public Building Commission and does not include the financial data for the County's legally separate related municipal entity, Smith County Hospital. Accounting principles generally accepted in the United States of America require financial data for all related municipal entities to be reported with the financial data of the County's primary government unless the County also issues financial statements for the

financial reporting entity that include the financial data for its related municipal entities. The County has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the cash balance of Smith County Hospital would have been reported as \$276,973 respectively.

**Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities" paragraph, the financial statement referred to above does not present fairly the financial position of the aggregate discretely presented related municipal entities of **Smith County, Kansas**, as of December 31, 2012, or the changes in financial position thereof for the year then ended.

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

As described in Note 1, the financial statement is prepared by **Smith 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 Aggregate Remaining Fund Information**

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities" and "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraphs, the financial statement referred to above does not present fairly, in all material respects, the financial position of the aggregate remaining fund information of **Smith County, Kansas** as of December 31, 2012, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Smith 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* as described in Note 1.

**Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures and unencumbered cash (basic financial statement) as a whole. The summary of expenditures – actual and budget, individual fund schedules of receipts and expenditures, and summary of receipts and disbursements (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional 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

**Smith County, Kansas**

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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 financial statement as a whole.

**ADAMS, BROWN, BERAN & BALL, CHTD.**

Certified Public Accountants

June 17, 2013

**SMITH COUNTY, KANSAS**  
 Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Fund</b>	\$ 320,435	3,016	1,439,460	1,360,050	402,861	66,689	469,550
<b>Special Purpose Funds</b>							
Road and Bridge Fund	(27,198)	-	2,437,886	2,574,277	(163,589)	322,505	158,916
Bridge Building Fund	(56,179)	-	319,327	273,613	(10,465)	107,280	96,815
Special Machinery Fund	81,235	-	-	62,500	18,735	-	18,735
Noxious Weed Fund	274,838	-	95,944	121,403	249,379	2,675	252,054
Health Fund	156,060	-	405,170	406,966	154,264	31,107	185,371
Appraiser's Cost Fund	10,708	-	121,620	113,300	19,028	13,367	32,395
Employee Benefit Fund	193,163	-	1,279,422	1,377,712	94,873	25,589	120,442
Hospital Maintenance Fund	(741)	-	219,827	196,407	22,679	-	22,679
Ambulance Service Fund	50,225	-	574,233	509,129	115,329	45,179	160,508
Mental Health Fund	(81)	-	23,755	23,674	-	-	-
Mental Retardation Fund	(95)	-	28,180	28,085	-	-	-
Special Alcohol Fund	18,259	-	10,189	5,000	23,448	-	23,448
911 Telephone Fund	29,846	-	3,989	30,988	2,847	-	2,847
E-911 Telephone Fund	41,496	-	1,327	20,500	22,323	-	22,323
New Generation E-911 Fund	-	-	41,674	20,049	21,625	-	21,625
Register of Deeds Technology Fund	16,197	-	5,910	-	22,107	-	22,107
EMS Grant Memorial Fund	12,556	-	27,159	11,259	28,456	-	28,456
Sales Tax Fund	279,636	-	556,300	500,972	334,964	7,974	342,938
Guest Tax Fund	12,818	-	7,878	11,972	8,724	-	8,724
<b>Bond and Interest Fund</b>							
Bond and Interest Fund	1,607	-	30,097	29,678	2,026	-	2,026
<b>Business Fund</b>							
Solid Waste Fund	91,512	-	286,891	283,076	95,327	14,439	109,766
<b>Trust Funds</b>							
Prosecuting Attorney's Training Fund	965	-	283	542	706	-	706
Special Motor Vehicle Fund	-	-	436,168	436,168	-	-	-
<b>Total Primary Government</b>	1,507,262	3,016	8,352,689	8,397,320	1,465,647	636,784	2,102,431
<b>Related Municipal Entity</b>							
Smith County, Kansas Public Building Commission	-	-	236,946	236,946	-	-	-
<b>Total Primary Government (Excluding Agency Funds)</b>	<u>\$ 1,507,262</u>	<u>3,016</u>	<u>8,589,635</u>	<u>8,634,266</u>	<u>1,465,647</u>	<u>636,784</u>	<u>2,102,431</u>

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

**SMITH COUNTY, KANSAS**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
 Regulatory Basis  
 For the Year Ended December 31, 2012

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<b>Composition of Cash:</b>	
Checking Accounts	\$ 6,056,768
Certificates of Deposit	1,085,000
Temporary Notes	47,500
Cash on Hand	<u>260,114</u>
Total Cash	7,449,382
Distributable Funds per Schedule 3-1	(5,221,229)
Agency Funds per Schedule 3-2	<u>(125,722)</u>
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>	<b>\$ <u>2,102,431</u></b>

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

**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2012

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Smith County, Kansas** has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

**Use of Estimates**

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from these estimates.

**Financial Reporting Entity**

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entity, Smith County Public Building Commission, shown below. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents. This financial statement does not include the related municipal entity, Smith County Hospital, shown below.

**Smith County, Kansas Public Building Commission**

The Public Building Commission is a municipal corporation of the State of Kansas formed under the authority of K.S.A. 12-1757 *et seq.* and Charter Resolution No. 09-16 of Smith County. The Commission has been organized by the governing body of Smith County, Kansas (the "County") for the purposes of acquiring a site or sites for and constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character. The financial information for the commission is included in the audited financial statement of the County.

**Smith County Hospital**

The County Hospital Board operates the County's hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the hospital. Bond issuances must be approved by the County. Audited financial statements can be obtained by contacting the hospital.

The County is the primary government as defined in GASB #61. The County commission is elected by the public. The commission has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

**Basis of Presentation – Fund Accounting**

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

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

**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2012

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**Regulatory Basis Fund Types**

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Fund** – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

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

**Basis of Accounting**

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

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

**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, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash 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 generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2012

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**Property Tax Calendar**

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. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

**Restricted Assets**

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the County for special purposes.

**Reimbursements**

The County records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparison, the expenditures (or expenses) are properly offset by the reimbursements.

**NOTE 2 – BUDGETARY INFORMATION**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported

**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2012

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by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Bridge Building Fund, Special Machinery Fund, New Generation E-911 Fund, Register of Deeds Technology Fund, EMS Grant Memorial Fund, and Guest Tax Fund.

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

**NOTE 3 – DEPOSITS AND INVESTMENTS**

**Smith County, Kansas** follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

**Concentration of Credit Risk**

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

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$7,449,382 and the bank balance was \$7,266,782. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$4,077,897 was covered by federal depository insurance and \$3,188,885 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

**Custodial Credit Risk – Investments**

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no

**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2012

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investments at December 31, 2012.

**NOTE 4 – INTERFUND TRANSFERS**

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Smith County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2012 were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Special Motor Vehicle	General Fund	K.S.A. 8-145	\$ 27,716

**NOTE 5 – LITIGATION**

**Smith County, Kansas** is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the affected funds of the County.

**NOTE 6 – RISK MANAGEMENT**

**Smith County, Kansas** is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 66 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that the KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$300,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

The County continues to carry commercial insurance for all other risks of loss, including property, general liability, inland marine, automobile, umbrella, linebacker, and employee dishonesty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 7 – GRANTS AND SHARED REVENUES**

**Smith County, Kansas** participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

**NOTE 8 – RELATED PARTY TRANSACTIONS**

**Smith County, Kansas** entered into an arms length transaction with road and bridge department

**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2012

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supervisor, Phillip Pennington. The County paid \$55,715 for hauling sand and rock provided by 4-P Farms and Trucking during the year ended December 31, 2012. Phillip Pennington and his wife each own 50% the business.

**NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Per K.S.A. 19-716, the County Attorney should review and approve warrants presented for payment.

Per K.S.A. 79-2301, the County shall have a real estate tax sale on all unpaid real estate taxes in each year. The last real estate tax sale was in 1996.

Expenditures exceeded the adopted budget in the following funds, which is in violation of K.S.A. 79-2935:

Road and Bridge Fund	\$ (546,734)
Employee Benefit Fund	(31,826)
Ambulance Service Fund	(15,683)
911 Telephone Fund	(10,988)
Sales Tax Fund	(193,832)

**NOTE 10 – LEASE OBLIGATION**

The County entered into a lease agreement with Smith County, Kansas Public Building Commission. Smith County, Kansas Public Building Commission leased the property from the County and provided \$2,630,000 to acquire, finance and refinance the hospital building and lease the facility to Smith County, Kansas. Smith County, Kansas Public Building Commission will surrender and deliver the hospital building to the County upon the expiration of these lease obligations. The term of the lease obligations commenced on December 15, 2009 and will end on December 1, 2024. In the event of default, Smith County, Kansas Public Building Commission shall have the right to possession of the land for the remainder of the term of the lease and shall have the right to sublease the project or sell its interest in the project and the lease upon whatever terms and conditions it deems prudent and in the interest of the owners of the bonds. Title of the land shall remain in the County at all times. The construction and financing of the project and the leasing of the facility to the County under the lease shall be deemed the County's entire consideration for the lease obligation.

**NOTE 11 – DEFINED BENEFIT PENSION PLAN**

Plan Description

**Smith County, Kansas** participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law

**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
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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 the 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.

**NOTE 12 – OTHER POST EMPLOYMENT BENEFITS**

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

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

**NOTE 13 – COMPENSATED ABSENCES**

**Vacation**

Employees of the County earn one day of vacation per month of employment. Vacation is not allowed until one year of employment is completed. The County's policy regarding vacation permits employees to accumulate a maximum of 24 days vacation. Unused vacation due to an employee who terminates employment with the County will be paid on the payroll following the final date of employment. The potential liability for vacation at December 31, 2012 was \$105,687. This is reflected in the financial statement.

**Sick Leave**

Employees of the County earn eight hours of sick leave per month of employment. The County's policy regarding sick leave permits employees to accumulate a maximum of 100 days of sick leave. Accumulated sick leave over 30 days shall be paid to the employee upon termination of employment at the regular rate of pay, at the rate of four hours pay for each day credited. The potential liability for sick leave at December 31, 2012 was \$48,805.

**Comp Time**

Employees of the County may accrue a maximum of 240 hours of compensatory time. Unused compensatory time will be paid upon termination of employment. Employees may use compensatory time accrued. Compensatory time is paid at time and a half of the employee's base wage. The liability for compensatory time at December 31, 2012 was \$23,265. This is reflected in the financial statement.

**NOTE 14 – LANDFILL CLOSURE AND POST-CLOSURE COSTS**

State and federal laws and regulations require **Smith County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is \$528,102 and the estimated post-closure cost is \$677,979. These figures comprise the estimated closure and post-closure cost of \$1,206,081. At December 31, 2012, the permit

**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2012

for 2012 identifies that the remaining volume capacity of the site is 25% of the original capacity and that the remaining life of the landfill is 39 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2012.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

**NOTE 15 SMITH COUNTY, KANSAS PUBLIC BUILDING COMMISSION**

**Lease Receivable**

**Smith County, Kansas Public Building Commission** entered into a lease agreement with Smith County for the lease of the hospital building. The County is obligated to make payments to the Commission equivalent to the debt that the Commission has assumed and to pay its outstanding revenue bonds. The Commission covenants that, unless the County is in default under the lease obligation, it will not, without the County's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease obligation. The County covenants and agrees that it will, during the term of the lease obligation, keep and maintain the project and all parts thereof in good condition and repair, including but not limited to the furnishing of all parts, mechanisms and devices required to keep the machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire. Total payments receivable are as follows:

<u>Years Ending December 31</u>	<u>Total</u>
2013	\$ 232,283
2014	233,420
2015	233,890
2016	233,810
2017	233,030
2018-2022	1,160,408
2023-2024	<u>464,925</u>
	<u>\$ 2,791,766</u>

**Lease Obligations**

**Smith County, Kansas Public Building Commission** entered into a lease agreement with Smith County. The Commission shall lease the land from the County and provide \$2,630,000 to acquire, finance and refinance the project and shall lease the facility to Smith County, Kansas. The Commission will surrender and deliver the hospital building to the County upon the expiration of these lease obligations. The term of the lease obligations shall commence on December 15, 2009 and end on December 1, 2024. In the event of default, the Commission shall have the right to possession of the land for the remainder of the term of the lease and shall have the right to sublease the project or sell its interest in the project and the lease upon whatever terms and conditions it deems prudent and in the interest of the owners of the bonds. Title of the land shall remain in the County at all times. The construction and financing of the project and the leasing of the facility to the County under the lease shall be deemed the County's entire consideration for the lease obligation.

**SMITH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2012

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**Long-Term Debt**

The Commission issued Revenue Bonds, Series 2009, dated December 15, 2009 with an original issue amount of \$2,630,000. The bonds have varying maturities with semi-annual payments. Interest rates range from 1.75%-4.50% depending on the maturity date.

**Subsequent events**

Smith County, Kansas Public Building Commission issued Refunding Revenue Bonds, Series 2013 dated May 1, 2013 with an original issue amount of \$2,050,000 for refinancing Refunding Revenue Bonds, Series 2009, with an outstanding par value of \$1,965,000.

**NOTE 16 – LONG-TERM DEBT**

**Smith County, Kansas** has the following types of long-term debt.

**KDOT Revolving Loan**

The County entered into a \$64,420 revolving loan agreement on December 27, 2004 with the Kansas Department of Transportation acting on behalf of the State of Kansas to finance the Cedar Bridge Project.

**Temporary Notes**

The County issued \$47,500 in temporary notes on October 1, 2012 pursuant to Kansas statutes for the financing of the Emergency Medical Service building project.

**Lease Obligations**

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

The County entered into a lease obligation for \$2,630,000 with Smith County, Kansas Public Building Commission for the lease of the Smith County Hospital building. The County is obligated to make payments to Smith County, Kansas Public Building Commission equivalent to the debt that the Commission has assumed and to pay its outstanding revenue bonds. The Commission covenants that unless the County is in default under the lease obligation, it will not, without the County's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease obligation. The covenants agreed to state that the County, during the term of the lease obligation, shall keep and maintain the project and all parts thereof in good condition and repair, including but not limited to the furnishing of all parts, mechanisms and devices required to keep the machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire.

**Smith County, Kansas**  
Notes to Financial Statement  
December 31, 2012

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>KDOT Revolving Loan</b>									
KDOT Revolving Loan - Bridge Construction	3.62%	05/09/05	\$ 64,420	08/01/14	\$ 21,337	-	(6,844)	14,493	826
<b>Temporary Notes</b>									
EMS Construction Note	2.50%	06/22/04	295,000	10/01/14	75,000	-	(27,500)	47,500	1,703
<b>Capital Leases</b>									
<b>General Fund</b>									
Motorola MCC 5500 Console	4.50%	02/19/08	60,275	02/19/12	16,080	-	(16,080)	-	696
<b>Road and Bridge Fund</b>									
2 Cat 120MAWD Motorgraders	2.14%	09/29/11	461,000	09/29/16	461,000	-	(90,431)	370,569	7,778
2 Cat 120MAWD Blades & 1 Doosan	1.73%	05/29/12	614,784	05/29/15	-	614,784	(106,784)	508,000	-
<b>Ambulance Fund</b>									
Heart Monitors	1.89%	09/09/11	88,416	09/09/14	88,416	-	(28,919)	59,497	1,676
<b>Sales Tax Fund</b>									
Hospital Building Lease	1.75-4.50%	12/15/09	2,630,000	12/01/24	2,340,000	-	(150,000)	2,190,000	85,751
Pryor Automatic Fire Sprinkler System	3.50%	05/04/09	200,000	05/04/12	68,968	-	(68,968)	-	2,316
<b>Total Contractual Indebtedness - County</b>					3,070,801	614,784	(495,526)	3,190,059	100,746
<b>Related Municipal Entity Debt</b>									
<b>Revenue Bond</b>									
Series 2009 Public Building Commission	1.75-4.50%	12/15/09	2,630,000	12/04/24	2,340,000	-	(150,000)	2,190,000	85,751
<b>Total Contractual Indebtedness</b>					<u>\$ 5,410,801</u>	<u>614,784</u>	<u>(645,526)</u>	<u>5,380,059</u>	<u>186,497</u>

Smith County, Kansas  
Notes to Financial Statement  
December 31, 2012

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

	YEAR							Total
	2013	2014	2015	2016	2017	2018 - 2022	2023 - 2024	
<b>Principal</b>								
Revolving Loan	\$ 7,109	7,384	-	-	-	-	-	14,493
Temporary Notes	27,500	20,000	-	-	-	-	-	47,500
Capital Leases	436,141	446,509	426,384	259,032	170,000	950,000	440,000	3,128,066
<b>Total Principal - County</b>	<b>470,750</b>	<b>473,893</b>	<b>426,384</b>	<b>259,032</b>	<b>170,000</b>	<b>950,000</b>	<b>440,000</b>	<b>3,190,059</b>
<b>Interest</b>								
Revolving Loan	561	286	-	-	-	-	-	847
Temporary Notes	1,016	328	-	-	-	-	-	1,344
Capital Leases	100,171	90,940	80,942	70,874	63,030	210,408	24,925	641,290
<b>Total Interest - County</b>	<b>101,748</b>	<b>91,554</b>	<b>80,942</b>	<b>70,874</b>	<b>63,030</b>	<b>210,408</b>	<b>24,925</b>	<b>643,481</b>
<b>Total Principal and Interest - County</b>	<b>572,498</b>	<b>565,447</b>	<b>507,326</b>	<b>329,906</b>	<b>233,030</b>	<b>1,160,408</b>	<b>464,925</b>	<b>3,833,540</b>
<b>Related Municipal Entity Debt</b>								
<b>Principal</b>								
Revenue Bonds	150,000	155,000	160,000	165,000	170,000	950,000	440,000	2,190,000
<b>Interest</b>								
Revenue Bonds	82,283	78,420	73,890	68,810	63,030	210,408	24,925	601,766
<b>Total Principal and Interest - RME</b>	<b>232,283</b>	<b>233,420</b>	<b>233,890</b>	<b>233,810</b>	<b>233,030</b>	<b>1,160,408</b>	<b>464,925</b>	<b>2,791,766</b>
<b>Total Principal and Interest</b>	<b>\$ 804,781</b>	<b>798,867</b>	<b>741,216</b>	<b>563,716</b>	<b>466,060</b>	<b>2,320,816</b>	<b>929,850</b>	<b>6,625,306</b>

**SMITH COUNTY, KANSAS**

Regulatory-Required Supplementary Information

**SMITH COUNTY, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds</b>					
<b>General Fund</b>	\$ 1,468,024	-	1,468,024	1,360,050	(107,974)
<b>Special Purpose Funds</b>					
Road and Bridge Fund	1,816,879	210,664	2,027,543	2,574,277	546,734
Noxious Weed Fund	285,454	-	285,454	121,403	(164,051)
Health Fund	457,241	-	457,241	406,966	(50,275)
Appraiser's Cost Fund	122,587	-	122,587	113,300	(9,287)
Employee Benefit Fund	1,345,886	-	1,345,886	1,377,712	31,826
Hospital Maintenance Fund	220,004	-	220,004	196,407	(23,597)
Ambulance Service Fund	493,446	-	493,446	509,129	15,683
Mental Health Fund	23,401	-	23,401	23,674	273
Mental Retardation Fund	27,735	-	27,735	28,085	350
Special Alcohol Fund	15,000	-	15,000	5,000	(10,000)
911 Telephone Fund	20,000	-	20,000	30,988	10,988
E-911 Telephone Fund	30,000	-	30,000	20,500	(9,500)
Sales Tax Fund	307,140	-	307,140	500,972	193,832
<b>Bond and Interest Fund</b>					
Bond and Interest Fund	31,710	-	31,710	29,678	(2,032)
<b>Business Fund</b>					
Solid Waste Fund	421,450	-	421,450	283,076	(138,374)

**SMITH 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 Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 1,150,482	<b>1,272,772</b>	1,229,821	42,951
Federal Aid	23,120	<b>2,743</b>	-	2,743
State Aid	8,032	<b>469</b>	-	469
Licenses and Fees	71,037	<b>78,796</b>	34,900	43,896
Use of Money and Property	35,572	<b>26,686</b>	26,000	686
Transfers In	7,821	<b>27,716</b>	-	27,716
Reimbursements	17,005	<b>2,673</b>	1,500	1,173
Miscellaneous	24,318	<b>27,605</b>	9,600	18,005
<b>Total Cash Receipts</b>	<u>1,337,387</u>	<u><b>1,439,460</b></u>	<u>1,301,821</u>	<u>137,639</u>
<b>Expenditures</b>				
County Commissioners	57,600	<b>59,609</b>	58,950	659
County Clerk	66,633	<b>71,643</b>	75,850	(4,207)
County Treasurer	112,475	<b>134,044</b>	123,149	10,895
County Attorney	95,470	<b>105,706</b>	88,460	17,246
Register of Deeds	50,407	<b>52,694</b>	52,787	(93)
Sheriff	294,303	<b>316,121</b>	315,160	961
Dispatch	134,628	<b>169,852</b>	158,625	11,227
Court System	53,074	<b>38,032</b>	52,750	(14,718)
Courthouse General	266,214	<b>223,140</b>	349,900	(126,760)
Area Agency on Aging	4,000	<b>4,000</b>	4,000	-
Juvenile Detention	-	-	3,500	(3,500)
CASA	3,000	<b>3,000</b>	3,000	-
Airport Maintenance	1,193	<b>1,620</b>	1,590	30
Emergency Preparedness	64,045	<b>28,591</b>	29,648	(1,057)
Soil Conservation	13,290	<b>13,290</b>	13,290	-
Free Fair	13,300	<b>13,300</b>	13,300	-
Extension Council	89,000	<b>50,000</b>	50,000	-
Historical Society	4,000	<b>3,500</b>	3,500	-
Election	31,541	<b>52,322</b>	46,657	5,665
Neighborhood Revitalization Rebate	18,252	<b>19,586</b>	20,908	(1,322)
Rural Opportunity Zone Student Loan	-	-	3,000	(3,000)
<b>Total Expenditures</b>	<u>1,372,425</u>	<u><b>1,360,050</b></u>	<u>1,468,024</u>	<u>(107,974)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(35,038)	<b>79,410</b>		
<b>Unencumbered Cash - Beginning</b>	355,473	<b>320,435</b>		
<b>Prior Year Cancelled Encumbrances</b>	-	<b>3,016</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>320,435</u>	<u><b>402,861</b></u>		

**SMITH 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 Over (Under)
		Actual	Budget	
<b>County Commissioners</b>				
Personal Services	\$ 48,193	<b>49,576</b>	49,300	276
Contractual Services	6,205	<b>6,615</b>	6,250	365
Commodities	3,202	<b>3,418</b>	3,400	18
<b>Total County Commissioners</b>	<u>57,600</u>	<u><b>59,609</b></u>	<u>58,950</u>	<u>659</u>
<b>County Clerk</b>				
Personal Services	59,436	<b>60,241</b>	62,250	(2,009)
Contractual Services	4,096	<b>5,405</b>	7,550	(2,145)
Commodities	3,101	<b>3,356</b>	4,050	(694)
Capital Outlay	-	<b>2,641</b>	2,000	641
<b>Total County Clerk</b>	<u>66,633</u>	<u><b>71,643</b></u>	<u>75,850</u>	<u>(4,207)</u>
<b>County Treasurer</b>				
Personal Services	117,766	<b>128,772</b>	113,649	15,123
Contractual Services	2,113	<b>1,598</b>	4,000	(2,402)
Commodities	5,770	<b>2,800</b>	5,000	(2,200)
Capital Outlay	1,614	<b>874</b>	500	374
Reimbursement from IRP Receipts	(14,788)	-	-	-
<b>Total County Treasurer</b>	<u>112,475</u>	<u><b>134,044</b></u>	<u>123,149</u>	<u>10,895</u>
<b>County Attorney</b>				
Personal Services	73,108	<b>77,451</b>	75,060	2,391
Contractual Services	12,309	<b>13,883</b>	4,100	9,783
Commodities	10,053	<b>11,532</b>	9,300	2,232
Capital Outlay	-	<b>2,840</b>	-	2,840
<b>Total County Attorney</b>	<u>95,470</u>	<u><b>105,706</b></u>	<u>88,460</u>	<u>17,246</u>
<b>Register of Deeds</b>				
Personal Services	42,446	<b>44,143</b>	43,820	323
Contractual Services	6,483	<b>6,606</b>	7,187	(581)
Commodities	752	<b>1,160</b>	1,000	160
Capital Outlay	726	<b>785</b>	780	5
<b>Total Register of Deeds</b>	<u>50,407</u>	<u><b>52,694</b></u>	<u>52,787</u>	<u>(93)</u>
<b>Sheriff</b>				
Personal Services	193,387	<b>194,716</b>	207,000	(12,284)
Contractual Services	32,121	<b>42,434</b>	37,460	4,974
Commodities	42,662	<b>45,492</b>	50,200	(4,708)
Capital Outlay	26,133	<b>33,479</b>	20,500	12,979
<b>Total Sheriff</b>	\$ <u>294,303</u>	<u><b>316,121</b></u>	<u>315,160</u>	<u>961</u>

**SMITH 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 Over (Under)
		Actual	Budget	
<b>Dispatch</b>				
Personal Services	\$ 116,940	<b>140,640</b>	132,000	8,640
Contractual Services	12,342	<b>7,176</b>	14,600	(7,424)
Commodities	5,070	<b>7,243</b>	5,825	1,418
Capital Outlay	276	<b>14,793</b>	6,200	8,593
<b>Total Dispatch</b>	<u>134,628</u>	<u><b>169,852</b></u>	<u>158,625</u>	<u>11,227</u>
<b>Court System</b>				
Contractual Services	14,455	<b>13,068</b>	10,650	2,418
Commodities	9,056	<b>6,331</b>	8,500	(2,169)
Capital Outlay	2,899	<b>3,691</b>	5,600	(1,909)
Legal Cost	26,664	<b>14,942</b>	28,000	(13,058)
<b>Total Court System</b>	<u>53,074</u>	<u><b>38,032</b></u>	<u>52,750</u>	<u>(14,718)</u>
<b>Courthouse General</b>				
Personal Services	13,064	<b>16,805</b>	16,300	505
Contractual Services	190,809	<b>182,296</b>	276,500	(94,204)
Commodities	24,751	<b>21,689</b>	17,100	4,589
Capital Outlay	37,590	<b>2,350</b>	40,000	(37,650)
<b>Total Courthouse General</b>	<u>266,214</u>	<u><b>223,140</b></u>	<u>349,900</u>	<u>(126,760)</u>
<b>Emergency Preparedness</b>				
Personal Services	19,424	<b>17,259</b>	16,328	931
Contractual Services	43,422	<b>11,082</b>	12,000	(918)
Commodities	1,199	<b>250</b>	720	(470)
Capital Outlay	-	<b>-</b>	600	(600)
<b>Total Emergency Preparedness</b>	<u>64,045</u>	<u><b>28,591</b></u>	<u>29,648</u>	<u>(1,057)</u>
<b>Area Agency on Aging</b>	<u>4,000</u>	<u><b>4,000</b></u>	<u>4,000</u>	<u>-</u>
<b>Juvenile Detention</b>	<u>-</u>	<u>-</u>	<u>3,500</u>	<u>(3,500)</u>
<b>CASA</b>	<u>3,000</u>	<u><b>3,000</b></u>	<u>3,000</u>	<u>-</u>
<b>Airport Maintenance</b>	<u>1,193</u>	<u><b>1,620</b></u>	<u>1,590</u>	<u>30</u>
<b>Soil Conservation</b>	<u>13,290</u>	<u><b>13,290</b></u>	<u>13,290</u>	<u>-</u>
<b>Free Fair</b>	<u>13,300</u>	<u><b>13,300</b></u>	<u>13,300</u>	<u>-</u>
<b>Rural Opportunity Zone Student Loan</b>	\$ <u>-</u>	<u>-</u>	<u>3,000</u>	<u>(3,000)</u>

**SMITH 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 Over (Under)
		Actual	Budget	
<b>Extension Council</b>	\$ 89,000	<b>50,000</b>	50,000	-
<b>Historical Society</b>	4,000	<b>3,500</b>	3,500	-
<b>Election</b>	31,541	<b>52,322</b>	46,657	5,665
<b>Neighborhood Revitalization Rebate</b>	18,252	<b>19,586</b>	20,908	(1,322)
<b>Total Expenditures</b>	\$ 1,372,425	<b>1,360,050</b>	1,468,024	(107,974)

**SMITH 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 Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 1,339,898	<b>1,415,997</b>	1,401,655	14,342
Federal Aid - 2012	-	<b>147,405</b>	-	147,405
Federal Aid - 2011	82,590	<b>432,135</b>	-	432,135
State Aid - 2012	-	<b>5,713</b>	-	5,713
State Aid - 2011	526,282	<b>57,941</b>	-	57,941
State Aid - Special Highway	296,666	<b>301,127</b>	297,832	3,295
Collections	890	<b>22</b>	-	22
Equipment Sales	67,200	-	-	-
Reimbursements	59,958	<b>77,546</b>	20,000	57,546
<b>Total Cash Receipts</b>	<b>2,373,484</b>	<b>2,437,886</b>	<b>1,719,487</b>	<b>718,399</b>
<b>Expenditures</b>				
Personal Services	670,293	<b>668,089</b>	668,000	89
Contractual Services	455,670	<b>547,248</b>	137,450	409,798
Commodities	878,512	<b>1,086,661</b>	776,300	310,361
Capital Outlay	525,794	<b>249,676</b>	211,000	38,676
Neighborhood Revitalization Rebate	22,367	<b>22,603</b>	24,129	(1,526)
(a) Adjustment for Qualifying Budget Credits	-	-	210,664	(210,664)
<b>Total Expenditures</b>	<b>2,552,636</b>	<b>2,574,277</b>	<b>2,027,543</b>	<b>546,734</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>(179,152)</b>	<b>(136,391)</b>		
<b>Unencumbered Cash - Beginning</b>	<b>151,954</b>	<b>(27,198)</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ (27,198)</b>	<b>(163,589)</b> (b)		

**(a) Adjustment for Qualifying Budget Credits**

Federal Aid Over Amount Budgeted	\$ 147,405
State Aid Over Amount Budgeted	5,713
Reimbursed Expense Over Amount Budgeted	57,546
<b>Total</b>	<b>\$ 210,664</b>

(b) Exceeded cash due to Federal Fund Exchange expenditures reimbursement of \$215,329 in May and June 2013 - allowed per K.S.A. 12-1663.

**SMITH COUNTY, KANSAS**  
**Bridge Building Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Federal Aid	\$ 63,052	129,402
State Aid	20,300	189,925
<b>Total Cash Receipts</b>	<u>83,352</u>	<u>319,327</u>
<b>Expenditures</b>		
Contractual Services	357,202	265,533
Commodities	-	8,080
<b>Total Expenditures</b>	<u>357,202</u>	<u>273,613</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(273,850)	45,714
<b>Unencumbered Cash - Beginning</b>	<u>217,671</u>	<u>(56,179)</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ (56,179)</u>	<u>(10,465) (a)</u>

(a) Exceeded cash due to FEMA expenditures reimbursement of \$79,500 in May 2013 - allowed per K.S.A. 12-1663.

**SMITH COUNTY, KANSAS**  
**Special Machinery Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>	\$ -	-
<b>Expenditures</b>		
Capital Outlay	109,260	<b>62,500</b>
<b>Cash Receipts Over (Under) Expenditures</b>	(109,260)	<b>(62,500)</b>
<b>Unencumbered Cash - Beginning</b>	190,495	<b>81,235</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>81,235</u>	<u><b>18,735</b></u>

**SMITH 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 Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 88,688	<b>31,229</b>	30,027	1,202
Chemical Sales	87,762	<b>64,715</b>	112,000	(47,285)
<b>Total Cash Receipts</b>	176,450	<b>95,944</b>	142,027	(46,083)
<b>Expenditures</b>				
Personal Services	52,435	<b>58,137</b>	56,375	1,762
Contractual Services	6,853	<b>6,083</b>	9,522	(3,439)
Commodities	80,619	<b>56,849</b>	188,700	(131,851)
Capital Outlay	1,769	-	30,500	(30,500)
Neighborhood Revitalization Rebate	1,501	<b>334</b>	357	(23)
<b>Total Expenditures</b>	143,177	<b>121,403</b>	285,454	(164,051)
<b>Cash Receipts Over (Under) Expenditures</b>	33,273	<b>(25,459)</b>		
<b>Unencumbered Cash - Beginning</b>	241,565	<b>274,838</b>		
<b>Unencumbered Cash - Ending</b>	\$ 274,838	<b>249,379</b>		

## SMITH 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 Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 139,360	<b>143,961</b>	142,214	1,747
Federal Aid	69,937	<b>87,257</b>	86,930	327
State Aid	31,751	<b>16,005</b>	7,000	9,005
Intergovernmental	48,518	<b>75,045</b>	-	75,045
Collections	89,555	<b>82,902</b>	35,000	47,902
<b>Total Cash Receipts</b>	<u>379,121</u>	<u><b>405,170</b></u>	<u>271,144</u>	<u>134,026</u>
<b>Expenditures</b>				
Personal Services	312,024	<b>303,831</b>	343,650	(39,819)
Contractual Services	39,102	<b>54,008</b>	45,500	8,508
Commodities	52,882	<b>46,840</b>	61,650	(14,810)
Capital Outlay	400	-	4,000	(4,000)
Neighborhood Revitalization Rebate	2,315	<b>2,287</b>	2,441	(154)
<b>Total Expenditures</b>	<u>406,723</u>	<u><b>406,966</b></u>	<u>457,241</u>	<u>(50,275)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(27,602)	<b>(1,796)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>183,662</u>	<u><b>156,060</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u><u>156,060</u></u>	<u><u><b>154,264</b></u></u>		

**SMITH 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 Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 84,211	<b>120,768</b>	119,097	1,671
Miscellaneous	3,431	<b>852</b>	-	852
<b>Total Cash Receipts</b>	87,642	<b>121,620</b>	119,097	2,523
<b>Expenditures</b>				
Personal Services	84,228	<b>85,455</b>	92,500	(7,045)
Contractual Services	17,908	<b>14,024</b>	18,350	(4,326)
Commodities	2,250	<b>4,649</b>	3,600	1,049
Capital Outlay	1,412	<b>7,170</b>	6,000	1,170
Neighborhood Revitalization Rebate	1,343	<b>2,002</b>	2,137	(135)
<b>Total Expenditures</b>	107,141	<b>113,300</b>	122,587	(9,287)
<b>Cash Receipts Over (Under) Expenditures</b>	(19,499)	<b>8,320</b>		
<b>Unencumbered Cash - Beginning</b>	30,207	<b>10,708</b>		
<b>Unencumbered Cash - Ending</b>	\$ 10,708	<b>19,028</b>		

**SMITH COUNTY, KANSAS**  
**Employee Benefit 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 Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 1,246,207	<b>1,272,282</b>	1,259,443	12,839
Federal Aid	43,629	-	-	-
Collections	11,622	<b>7,140</b>	5,500	1,640
<b>Total Cash Receipts</b>	<u>1,301,458</u>	<u><b>1,279,422</b></u>	<u>1,264,943</u>	<u>14,479</u>
<b>Expenditures</b>				
Social Security	141,327	<b>153,797</b>	135,090	18,707
Employee Retirement	130,518	<b>151,166</b>	117,560	33,606
Workmen's Comp. Insurance	65,143	<b>120,127</b>	88,000	32,127
Health Insurance	865,836	<b>932,448</b>	983,700	(51,252)
Neighborhood Revitalization Rebate	21,041	<b>20,174</b>	21,536	(1,362)
<b>Total Expenditures</b>	<u>1,223,865</u>	<u><b>1,377,712</b></u>	<u>1,345,886</u>	<u>31,826</u>
<b>Cash Receipts Over (Under) Expenditures</b>	77,593	<b>(98,290)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>115,570</u>	<u><b>193,163</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u><u>193,163</u></u>	<u><u><b>94,873</b></u></u>		

**SMITH COUNTY, KANSAS**  
**Hospital Maintenance 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 Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 203,163	<b>219,827</b>	220,004	(177)
<b>Expenditures</b>				
Appropriations	200,397	<b>192,859</b>	216,216	(23,357)
Neighborhood Revitalization Rebate	3,507	<b>3,548</b>	3,788	(240)
<b>Total Expenditures</b>	203,904	<b>196,407</b>	220,004	(23,597)
<b>Cash Receipts Over (Under) Expenditures</b>	(741)	<b>23,420</b>		
<b>Unencumbered Cash - Beginning</b>	-	<b>(741)</b>		
<b>Unencumbered Cash - Ending</b>	\$ (741)	<b>22,679</b>		

**SMITH COUNTY, KANSAS**  
**Ambulance 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 Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 294,979	<b>360,106</b>	359,013	1,093
Collections	167,654	<b>214,127</b>	100,000	114,127
<b>Total Cash Receipts</b>	462,633	<b>574,233</b>	459,013	115,220
<b>Expenditures</b>				
Personal Services	365,116	<b>396,385</b>	360,000	36,385
Contractual Services	49,988	<b>67,865</b>	48,650	19,215
Commodities	41,693	<b>38,692</b>	28,500	10,192
Capital Outlay	6,916	<b>289</b>	50,000	(49,711)
Neighborhood Revitalization Rebate	4,995	<b>5,898</b>	6,296	(398)
<b>Total Expenditures</b>	468,708	<b>509,129</b>	493,446	15,683
<b>Cash Receipts Over (Under) Expenditures</b>	(6,075)	<b>65,104</b>		
<b>Unencumbered Cash - Beginning</b>	56,300	<b>50,225</b>		
<b>Unencumbered Cash - Ending</b>	\$ 50,225	<b>115,329</b>		

**SMITH 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 Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 23,051	<b>23,755</b>	23,401	354
<b>Expenditures</b>				
Appropriations	22,748	<b>23,298</b>	23,000	298
Neighborhood Revitalization Rebate	384	<b>376</b>	401	(25)
<b>Total Expenditures</b>	23,132	<b>23,674</b>	23,401	273
<b>Cash Receipts Over (Under) Expenditures</b>	(81)	<b>81</b>		
<b>Unencumbered Cash - Beginning</b>	-	<b>(81)</b>		
<b>Unencumbered Cash - Ending</b>	\$ (81)	<b>-</b>		

**SMITH 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 Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 27,090	<b>28,180</b>	27,735	445
<b>Expenditures</b>				
Appropriations	26,736	<b>27,639</b>	27,259	380
Neighborhood Revitalization Rebate	449	<b>446</b>	476	(30)
<b>Total Expenditures</b>	27,185	<b>28,085</b>	27,735	350
<b>Cash Receipts Over (Under) Expenditures</b>	(95)	<b>95</b>		
<b>Unencumbered Cash - Beginning</b>	-	<b>(95)</b>		
<b>Unencumbered Cash - Ending</b>	\$ (95)	<b>-</b>		

**SMITH COUNTY, KANSAS****Special Alcohol 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 Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Intergovernmental	\$ 7,644	<b>10,189</b>	9,437	752
<b>Expenditures</b>				
Contractual Services	10,000	<b>5,000</b>	15,000	(10,000)
<b>Cash Receipts Over (Under) Expenditures</b>	(2,356)	<b>5,189</b>		
<b>Unencumbered Cash - Beginning</b>	20,615	<b>18,259</b>		
<b>Unencumbered Cash - Ending</b>	\$ 18,259	<b>23,448</b>		

**SMITH COUNTY, KANSAS**  
**911 Telephone Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Collections	\$ 17,542	<b>3,989</b>	18,000	<b>(14,011)</b>
<b>Expenditures</b>				
Commodities	22,965	<b>30,988</b>	20,000	<b>10,988</b>
<b>Cash Receipts Over (Under) Expenditures</b>	(5,423)	<b>(26,999)</b>		
<b>Unencumbered Cash - Beginning</b>	35,269	<b>29,846</b>		
<b>Unencumbered Cash - Ending</b>	\$ 29,846	<b>2,847</b>		

**SMITH COUNTY, KANSAS****E-911 Telephone Fund**

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2012

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
State Aid	100,886	<b>1,327</b>	15,000	<b>(13,673)</b>
Collections	-	-	8,000	<b>(8,000)</b>
<b>Total Cash Receipts</b>	100,886	<b>1,327</b>	<u>23,000</u>	<u><b>(21,673)</b></u>
<b>Expenditures</b>				
Commodities	79,774	<b>20,500</b>	<u>30,000</u>	<u><b>(9,500)</b></u>
<b>Cash Receipts Over (Under) Expenditures</b>	21,112	<b>(19,173)</b>		
<b>Unencumbered Cash - Beginning</b>	20,384	<b>41,496</b>		
<b>Unencumbered Cash - Ending</b>	<u>41,496</u>	<u><b>22,323</b></u>		

**SMITH COUNTY, KANSAS**  
**New Generation E-911 Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
State Aid	\$ -	2,359
Collections	-	39,315
<b>Total Cash Receipts</b>	-	41,674
<b>Expenditures</b>		
Commodities	-	20,049
<b>Cash Receipts Over (Under) Expenditures</b>	-	21,625
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	21,625

**SMITH COUNTY, KANSAS**  
**Register of Deeds Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 7,458	5,910
<b>Expenditures</b>		
Capital Outlay	7,233	-
<b>Cash Receipts Over (Under) Expenditures</b>	225	5,910
<b>Unencumbered Cash - Beginning</b>	15,972	16,197
<b>Unencumbered Cash - Ending</b>	\$ 16,197	22,107

**SMITH COUNTY, KANSAS**  
**EMS Grant Memorial Fund**

Schedule of Receipts and Expenditures  
 Regulatory Basis

For the Year Ended December 31, 2012

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

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
EMS Equipment Safety Grant	\$ 1,720	245
EMS Education Grant	-	10,220
EMS - Peoples Bank Equipment Grant	-	9,185
Memorials	5,632	7,509
<b>Total Cash Receipts</b>	7,352	27,159
<b>Expenditures</b>		
Contractual Services	5,322	11,259
<b>Cash Receipts Over (Under) Expenditures</b>	2,030	15,900
<b>Unencumbered Cash - Beginning</b>	10,526	12,556
<b>Unencumbered Cash - Ending</b>	\$ 12,556	28,456

**SMITH COUNTY, KANSAS****Sales Tax 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 Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Sales Tax	\$ 474,663	<b>556,300</b>	423,838	132,462
<b>Expenditures</b>				
Capital Outlay	735	<b>191,457</b>	-	191,457
Appropriations	-	<b>1,285</b>	-	1,285
Lease Payment - Bank	71,389	<b>71,284</b>	71,389	(105)
Lease Payment - PBC	233,795	<b>235,751</b>	235,751	-
Additional Lease Payment - PBC	990	<b>1,195</b>	-	1,195
<b>Total Expenditures</b>	306,909	<b>500,972</b>	307,140	193,832
<b>Cash Receipts Over (Under) Expenditures</b>	167,754	<b>55,328</b>		
<b>Unencumbered Cash - Beginning</b>	111,882	<b>279,636</b>		
<b>Unencumbered Cash - Ending</b>	\$ 279,636	<b>334,964</b>		

**SMITH COUNTY, KANSAS**  
**Guest Tax Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Guest Tax	\$ 7,300	7,878
<b>Expenditures</b>		
Commodities	9,153	11,972
<b>Cash Receipts Over (Under) Expenditures</b>	(1,853)	(4,094)
<b>Unencumbered Cash - Beginning</b>	14,671	12,818
<b>Unencumbered Cash - Ending</b>	\$ 12,818	8,724

**SMITH COUNTY, KANSAS**  
**Bond and Interest Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended December 31, 2012

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 30,011	<b>30,097</b>	29,635	462
<b>Expenditures</b>				
Temporary Note Principal	27,500	<b>27,500</b>	27,500	-
Temporary Note Interest	2,391	<b>1,703</b>	1,703	-
Cash Basis Reserve	-	-	2,000	(2,000)
Neighborhood Revitalization Rebate	495	<b>475</b>	507	(32)
<b>Total Expenditures</b>	30,386	<b>29,678</b>	31,710	(2,032)
<b>Cash Receipts Over (Under) Expenditures</b>	(375)	<b>419</b>		
<b>Unencumbered Cash - Beginning</b>	1,982	<b>1,607</b>		
<b>Unencumbered Cash - Ending</b>	\$ 1,607	<b>2,026</b>		

**SMITH 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 Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 209,117	<b>221,300</b>	225,000	(3,700)
Collections	41,570	<b>36,164</b>	79,000	(42,836)
Land Rent	3,824	<b>4,525</b>	4,000	525
Miscellaneous	6,914	<b>24,902</b>	19,000	5,902
<b>Total Cash Receipts</b>	261,425	<b>286,891</b>	327,000	(40,109)
<b>Expenditures</b>				
Personal Services	120,848	<b>125,096</b>	127,500	(2,404)
Contractual Services	70,293	<b>68,706</b>	61,550	7,156
Commodities	87,913	<b>62,764</b>	92,400	(29,636)
Capital Outlay	60,098	<b>26,510</b>	100,000	(73,490)
Tranfers Out	-	-	40,000	(40,000)
<b>Total Expenditures</b>	339,152	<b>283,076</b>	421,450	(138,374)
<b>Cash Receipts Over (Under) Expenditures</b>	(77,727)	<b>3,815</b>		
<b>Unencumbered Cash - Beginning</b>	169,239	<b>91,512</b>		
<b>Unencumbered Cash - Ending</b>	\$ 91,512	<b>95,327</b>		

**SMITH COUNTY, KANSAS**  
**Prosecuting Attorney's Training Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 321	283
<b>Expenditures</b>		
Payments to Other Governments	1,125	542
<b>Cash Receipts Over (Under) Expenditures</b>	(804)	(259)
<b>Unencumbered Cash - Beginning</b>	1,769	965
<b>Unencumbered Cash - Ending</b>	\$ 965	706

**SMITH COUNTY, KANSAS**  
**Special Motor Vehicle Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 416,447	<b>436,168</b>
<b>Expenditures</b>		
Payments to Other Governments	384,081	<b>391,814</b>
Personal Services	1,982	-
Contractual Services	11,755	<b>6,621</b>
Commodities	2,710	<b>7,837</b>
Capital Outlay	8,098	<b>2,180</b>
Transfers Out	7,821	<b>27,716</b>
<b>Total Expenditures</b>	<b>416,447</b>	<b>436,168</b>
<b>Cash Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**SMITH COUNTY, KANSAS**  
**Smith County, Kansas Public Building Commission**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Lease Proceeds	\$ 234,785	236,946
<b>Expenditures</b>		
Contractual Services	990	1,195
Bond Principal	145,000	150,000
Bond Interest	88,795	85,751
<b>Total Expenditures</b>	234,785	236,946
<b>Cash Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**SMITH COUNTY, KANSAS**  
**Distributable Funds, State Funds, and Subdivision Funds**  
 Summary of Receipts and Disbursements  
 Regulatory Basis  
 For the Year Ended December 31, 2012

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Advance Tax	\$ -	3,243	3,243	-
Neighborhood Revitalization	-	113,709	113,709	-
Current Tax	4,911,284	7,647,530	7,542,019	<b>5,016,795</b>
Bankruptcy Holding	112	562	332	<b>342</b>
Delinquent Personal Property	6,817	4,473	6,967	<b>4,323</b>
Real Estate Redemptions	206,149	84,405	224,898	<b>65,656</b>
Motor Vehicle Tax	135,783	860,847	863,983	<b>132,647</b>
<b>Total Distributable Funds</b>	<b>5,260,145</b>	<b>8,714,769</b>	<b>8,755,151</b>	<b>5,219,763</b>
<b>State Funds</b>				
State Institutional Building	(64)	18,740	18,676	-
State Educational Building	(128)	37,481	37,353	-
<b>Total State Funds</b>	<b>(192)</b>	<b>56,221</b>	<b>56,029</b>	<b>-</b>
<b>Subdivision Funds</b>				
Cities	(11,898)	1,143,741	1,131,843	-
Townships	1,382	152,218	152,463	<b>1,137</b>
School Districts	(6,365)	1,815,077	1,808,712	-
Irrigation Districts	-	371,632	371,632	-
Other Special Districts	(2)	40,222	40,220	-
Cemeteries	461	19,729	19,861	<b>329</b>
<b>Total Subdivision Funds</b>	<b>(16,422)</b>	<b>3,542,619</b>	<b>3,524,731</b>	<b>1,466</b>
<b>Total</b>	<b>\$ 5,243,531</b>	<b>12,313,609</b>	<b>12,335,911</b>	<b>5,221,229</b>

**SMITH COUNTY, KANSAS**  
**Agency Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2012

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Agency Funds</b>				
Payroll Withholding	\$ 2,871	349,003	351,874	-
Smith County Veteran Memorial	5,510	200	293	5,417
Drivers Licenses	6,007	32,538	30,235	8,310
Sales Tax	23,052	336,386	337,915	21,523
Stray Livestock Fund	-	861	599	262
Game Licenses	-	15,228	15,228	-
Heritage Trust	423	1,890	1,852	461
Diversion Fee	9,594	2,571	-	12,165
Escrow	47,413	316,260	309,032	54,641
Passport Fee	3,029	1,075	126	3,978
Concealed Weapon	2,198	747	-	2,945
Sexual Predator Registration	1,400	400	-	1,800
State and Local Assistance	10,592	5,000	15,487	105
Sheriff VINS	-	3,703	8	3,695
Weather Radio Grant	-	8,143	8,771	(628)
Register of Deeds	384	59,011	57,892	1,503
Clerk of District Court	6,034	105,163	102,351	8,846
Sheriff	275	17,769	17,345	699
<b>Total</b>	<b>\$ 118,782</b>	<b>1,255,948</b>	<b>1,249,008</b>	<b>125,722</b>