

# ***Sumner County, Kansas***

## **Annual Financial Report**

*December 31, 2012*

### **County Commission**

*Jim Newell*

*Cliff Bales*

*Steve Warner*

### **County Clerk**

*Debra Norris*

### **County Treasurer**

*Dannetta Cook*

### **Independent Auditors**

***Kenneth L Cooper Jr CPA, Chtd.***

**Certified Public Accountants**

*Wellington, Kansas*



# *Sumner County, Kansas*

*Year Ended December 31, 2012*

## **TABLE OF CONTENTS (Continued)**

### **Special Purpose Funds (Continued)**

2-24	Tort Liability .....	44
2-25	Special Highway Improvement.....	45
2-26	Futures Unlimited Building .....	46
2-27	Concealed Carry Fees.....	47
2-28	Special Parks and Recreation .....	48
2-29	Special Alcohol Program .....	49
2-30	Local Environment Protection Grant .....	50
2-31	911 Wireless .....	51
2-32	Sheriff's Technology Grant.....	52
2-33	2010 911 Wireless.....	53
2-34	Community Corrections.....	54
2-35	Work Release.....	55
2-36	Reappraisal .....	56
2-37	Sanitary Landfill.....	57
2-38	911 Emergency Phone System .....	58
2-39	Capital Improvement .....	59
2-40	Sheriff Asset Forfeiture .....	60
2-41	Federal Equitable Sharing .....	61
2-42	2010 911 Wire Line .....	62
2-43	Sex Offender Fee .....	63
2-44	No Fund Warrant.....	64
2-45	Inmate Phone System .....	65
2-46	Equipment Reserve.....	66
2-47	County Cemetery .....	67
2-48	Dare Program .....	68
2-49	Juvenile Justice.....	69
2-50	EMA/CERT.....	70
2-51	County Attorney Asset Forfeiture.....	71
2-52	War Memorial.....	72
2-53	Local Emergency Planning.....	73
2-54	Neighborhood Revitalization .....	74
2-55	Special Emergency Response Team.....	75
2-56	Donations for Drug Dog.....	76
2-57	Register of Deeds Technology.....	77
2-58	Sales Tax Revenue-Detention Center.....	78
2-59	Sales Tax Revenue-Health Care .....	79
2-60	Bio-Terrorism Grant .....	80
2-61	Pan Flu Grant .....	81
2-62	Cities Readiness Grant.....	82
2-63	Auto License Fee .....	83

# *Sumner County, Kansas*

*Year Ended December 31, 2012*

## **TABLE OF CONTENTS (Continued)**

	<b><u>Bond and Interest Fund</u></b>	
2-64	Bond and Interest .....	84
2-65	Slate Valley Sewer .....	85
	<b><u>Capital Project Fund</u></b>	
2-66	Jail Construction.....	86
	<b><u>Trust Funds</u></b>	
2-67	Prosecuting Attorney Trainee .....	87
2-68	Self-Funded Medical Insurance.....	88
	<b><u>Agency Funds</u></b>	
<b>Schedule 3</b>	Summary of Receipts and Disbursements-Agency Funds, Regulatory Basis.....	89

**KENNETH L COOPER JR CPA, CHTD**  
*Certified Public Accountant*

INDEPENDENT AUDITOR'S REPORT

Sumner County Board of Commissioners  
501 N Washington  
Wellington, Kansas

We have audited the accompanying fund summary statement of receipts, expenditures and unencumbered cash balances, regulatory basis of Sumner County, Kansas, (a Municipality) 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 that 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 adverse and unqualified audit opinions.

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

As described in Note 1 of the financial statement, the financial statement is prepared by Sumner 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 accordance with accounting principles generally accepted in the United States of America, the financial position of the Sumner County, Kansas as of December 31, 2012, or changes in net position and, when applicable, 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 Sumner County, Kansas as of December 31, 2012, and the aggregate receipts and expenditures for the year ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the 2012 summary statement of receipts, expenditures, and unencumbered cash balances, regulatory basis (basic financial statement) as a whole. The summary of expenditures-actual and budget, regulatory basis; individual fund schedules of receipts and expenditures-actual and budget, regulatory basis; and schedule of summary receipts and disbursements-agency funds, regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for additional analysis and are not a required part of the 2012 basic financial statement; however are required to be presented under the provisions of the *Kansas Municipal Audit Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 basic financial statement. The 2012 information has been subjected to the auditing procedures applied in the audit of the 2012 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 basic financial statement or to the 2012 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2011 Actual column presented in the individual fund schedules of receipts and expenditures-actual and budget, regulatory basis (Schedules 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 basic financial statement upon which we rendered an unqualified opinion dated November 16, 2012. The 2011 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link: <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 basic financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 basic financial statement or to the 2011 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 basic financial statement taken as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants  
Wellington, Kansas

November 8, 2013

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

	Beginning	Prior Year	Receipts	Expenditures	Ending	Add Outstanding	Ending
	Unencumbered	Cancelled			Unencumbered	Encumbrances	Cash
	Cash Balance	Encumbrances			Cash Balance	Payable	Balance
<b>Funds</b>							
<b>Governmental Type Funds</b>							
General	\$ 1,519,141	\$ 3,270	\$ 7,519,863	\$ 5,398,680	\$ 3,643,594	\$ 231,685	\$ 3,875,279
<b>Special Purpose Funds:</b>							
Road and Bridge	771,307	135	3,143,866	3,372,571	542,737	80,279	623,016
Special Bridge	2,360	-	38,316	39,510	1,166	7,827	8,993
Special Road and Bridge	232	-	66	-	298	-	298
Agric Complex Bond & Int	28,056	-	30,606	54,250	4,412	-	4,412
4-H Club	1,188	-	1,812	3,000	-	-	-
Fair Association Building	683	-	3,013	3,012	684	-	684
County Fair	103	-	4,397	4,500	-	-	-
Health Fund	42,140	-	781,798	806,828	17,110	3,356	20,466
Casino Application	57,500	-	-	-	57,500	-	57,500
Lake Fund	2	-	-	2	-	-	-
Soil Conservation	1,805	-	23,195	25,000	-	-	-
Election Fund	37,487	1,042	208,309	173,432	73,406	1,353	74,759
Noxious Weeds	40,946	-	120,581	132,202	29,325	900	30,225
Ambulance	20,001	-	644,032	664,033	-	-	-
Employee Benefits	298,570	-	3,285,676	2,992,656	591,590	140,489	732,079
County Extension Council	-	-	157,900	153,721	4,179	-	4,179
Mental Health	29,736	-	273,796	295,000	8,532	49,876	58,408
Community College Tuition	351	-	84	351	84	-	84
Appraiser's Cost	338	20	381,631	378,769	3,220	12,008	15,228
Futures Unlimited	28,529	-	229,023	256,102	1,450	128,073	129,523
Economic Development	22	-	-	22	-	-	-
Service Program for Elderly	-	-	99,287	99,287	-	-	-
Tort Liability	139,901	-	83	1,413	138,571	1,413	139,984
Special Highway Improvement	331	-	-	331	-	-	-
Futures Unlimited Building	5,178	-	20,783	22,500	3,461	7,498	10,959
Concealed Carry Fees	14,920	-	5,917	6,000	14,837	-	14,837
Special Parks and Recreation	6,431	-	127	500	6,058	-	6,058
Special Alcohol Program	67,532	-	50,530	36,000	82,062	-	82,062
Local Environment Protection Grant	8,036	-	-	1,766	6,270	-	6,270
911 Wireless	4,556	-	-	4,556	-	-	-
Sheriff's Technology Grant	(488,200)	-	488,200	-	-	-	-
2010 911 Wireless	43,998	-	-	32,335	11,663	3,016	14,679
Community Corrections	13,503	20	157,775	157,704	13,594	194	13,788
Work Release	29,249	-	11,930	18,676	22,503	696	23,199
Reappraisal Fund	11	-	-	11	-	-	-
Sanitary Landfill	107,530	-	-	-	107,530	-	107,530
911 Emergency Phone System	30,641	-	-	28,006	2,635	-	2,635
Capital Improvement	71,179	-	117,477	143,000	45,656	-	45,656
Sheriff Asset Forfeiture	4,114	-	10,290	10,137	4,267	-	4,267
Federal Equitable Sharing	186,751	-	216,221	72,624	330,348	900	331,248
2010 911 Wire Line	32,967	-	174,222	48,871	158,318	3,003	161,321
Sex Offender Fee	3,075	-	4,425	3,500	4,000	-	4,000
No Fund Warrant	26	-	-	26	-	-	-

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

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Inmate Phone System	16,729	-	46,117	38,510	24,336	2,270	26,606
Equipment Reserve	1,098,730	2,739	169,662	95,882	1,175,249	-	1,175,249
County Cemetery	121,695	-	7,463	3,150	126,008	-	126,008
DARE Program	2,716	-	4,500	2,000	5,216	-	5,216
Juvenile Justice	40,259	30	228,757	235,573	33,473	752	34,225
EMA/CERT	334	-	-	334	-	-	-
County Attorney - Asset Forfeiture	3,561	-	200	-	3,761	-	3,761
War Memorial	300	-	-	-	300	-	300
Local Emergency Planning	8	-	-	8	-	-	-
Neighborhood Revitalization	196,177	310	1,180,486	1,376,973	-	-	-
Special Emergency Response Team	10,207	-	14,115	21,003	3,319	3,305	6,624
Donations for Drug Dog	3,744	-	-	314	3,430	16	3,446
Register of Deeds Technology	69,074	-	45,603	73,032	41,645	-	41,645
Sales Tax Purpose-Detention	-	-	-	-	-	-	-
Sales Tax Purpose-Health Care	909,922	-	1,379,564	1,372,878	916,608	-	916,608
Bio-Terrorism Grant	40,296	-	19,230	19,110	40,416	-	40,416
Pan Flu Grant	9,958	-	-	-	9,958	-	9,958
Cities Readiness Grant	19,717	-	-	56	19,661	-	19,661
Auto License Fee	29,131	-	203,302	202,407	30,026	-	30,026
<b>Bond and Interest Funds:</b>							
Bond and Interest	5	-	380,335	376,541	3,799	-	3,799
Slate Valley Sewer	12,372	-	16,637	13,712	15,297	-	15,297
<b>Capital Projects Funds:</b>							
Jail Construction	-	-	-	-	-	-	-
<b>Trust Funds:</b>							
Prosecuting Attorney Trainee	39,962	-	7,752	3,899	43,815	-	43,815
Self-Funded Medical Insurance	5,999	-	-	5,999	-	-	-
<b>Total</b>	<b>\$ 5,793,122</b>	<b>\$ 7,566</b>	<b>\$ 21,908,954</b>	<b>\$ 19,282,265</b>	<b>\$ 8,427,377</b>	<b>\$ 678,909</b>	<b>\$ 9,106,286</b>

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

Composition of Cash Balance:

Cash in checking account:		
Impact Bank, Wellington, KS	Major checking	\$ 35,202
Impact Bank, Wellington, KS	Slate Valley	15,296
Impact Bank, Wellington, KS	Special Auto checking	109,921
Bank of Commerce, Wellington, KS	FEMA	342
Impact Bank, Wellington, KS	EFT account	1,367
Impact Bank, Wellington, KS	Peck Improvement	2,389
Panhandle Federal Credit Union, Wellington, KS	Credit Union for VISA	6
Bank of Commerce, Wellington, KS	District Court	32,471
Bank of Commerce, Wellington, KS	Law Library	23,650
Cash in savings account:		
Impact Bank, Wellington, KS		11,713,923
Cash in certificates of deposit		
Security State Bank, Wellington, KS		2,400,000
Impact Bank, Wellington, KS		3,000,000
Valley State Bank, Belle Plaine, KS		900,000
Bank of Commerce, Wellington, KS	Law Library	19,405
Cash items		
Cash on hand		11,584
Returned checks held for collection		6,165
Investments		
State of Kansas Municipal Investment Pool		10,596,636
Unreconciled difference		<u>15,754</u>
Total Cash and investments		28,884,111
Agency Funds per Statement 4		<u>(19,777,825)</u>
Total Primary Government (Excluding Agency Funds)		<u>\$ 9,106,286</u>

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

**1. Summary of Significant Accounting Policies**

**A. Municipal Financial Reporting Entity**

Sumner County, Kansas (the “County”) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents only the County with no related municipal entities.

**B. Regulatory Basis Fund Types**

General Fund--the chief operating fund of the County. 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.

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

**C. Basis of Accounting**

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

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

# *Sumner County, Kansas*

## **Notes to Financial Statement**

*December 31, 2012*

### **1. Summary of Significant Accounting Policies (continued)**

#### **D. Property taxes**

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the County at year-end are not due and receivable until the ensuing year.

Federal and State grant aid and unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

#### **E. Reimbursements**

Reimbursed expenditures have been shown as a reduction of total expenditures in several funds for the purposes of budget comparisons. Reimbursed expenditures as defined by K.S.A 79-2934 are reimbursements during the current year of expenditures also made during the current year.

### **2. Stewardship, Compliance and Accountability**

#### **A. 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:

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

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

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.

# *Sumner County, Kansas*

## **Notes to Financial Statement**

*December 31, 2012*

### **2. Stewardship, Compliance and Accountability (continued)**

#### **A. Budgetary Information (continued)**

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitments, 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, trust funds, the following special purpose fund - Equipment Reserve 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.

#### **B. Compliance With Finance-Related Legal and Contractual Provisions**

##### • Expenditures in Excess of Budgeted Amount

- K.S.A 79-2935 provides that expenditures, including encumbrances of any lawfully budgeted fund should not exceed the adopted budget of expenditures. During 2012, expenditures exceeded budget in four funds by the amounts noted: Community College Tuition--\$60, Futures Unlimited--\$83,773, Economic Development--\$2, Sales Tax Revenue-\$82,292.
- There were also several funds for which no budget was published that expended monies and for which there may not be an exception during 2012 to the budget law. They were: DARE Program and Special Emergency Response Team

##### • Outstanding Checks

- K.S.A. 10-815 requires that warrants/checks outstanding for two years or more are canceled and restored to the fund originally charged. Unclaimed payroll checks are considered unclaimed property after one year K.S.A. 58-3935. The County still has checks from 2007, 2008 and 2009 listed as outstanding, including one payroll check from 2008.

##### • Unclaimed Property

- K.S.A. 58-3934 requires that unclaimed property, with certain exceptions, is required to be turned over to the State Treasurer. There were un-cashed tag & tax refund checks as well as NRP rebate checks voided that should have been turned over as unclaimed property to the State.

##### • Tax Distributions

- K.S.A 79-5110 provides for six distributions of motor vehicle taxes, with the final distribution in December. The County Treasurer made the fifth distribution in December but only distributed motor vehicle tax collections through September 30<sup>th</sup>.

##### • Quarterly Statements

- K.S.A. 19-228 & K.S.A. 19-520 requires that the County Treasurer publish quarterly statements showing the balances of County funds and the moneys belonging to other municipalities of the county. The second and third quarterly statements were not published by the County Treasurer.

# Sumner County, Kansas

## Notes to Financial Statement

December 31, 2012

### 2. Stewardship, Compliance and Accountability (continued)

#### B. Compliance With Finance-Related Legal and Contractual Provisions (continued)

- County Counselor Review of Claims Register

- K.S.A. 19-2687 requires that the County Counselor in counties with populations under 70,000 review and give approval of claims presented for payment prior to disbursement. This was not done in 2012.

- Claims Payment Procedures

- K.S.A. 12-105b and 10-810 provide for internal auditing of claims and approval by the governing body. There were a small number of claims for appropriations to affiliated entities and for electronic postage expenditures that were not processed using the normal claims payment procedures and were not approved by the governing body.

### 3. Deposits and Investments

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

<u>Security Description</u>	<u>Fair Value</u>	<u>Investment Maturities (in years)</u>		<u>Rating U.S.</u>
		<u>Less than 1</u>		
Kansas Municipal Investment Pool	\$10,596,636	\$10,596,636		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, 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 investment policy that would further limit interest rate risk.

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

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments as of December 31, 2012 in the amount of \$10,596,636 are all invested in the Kansas Municipal Investment Pool.

*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 did not designate any peak periods in 2012. All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$18,269,729 and the bank balance was \$18,765,359. The bank balance was held by five banks, resulting in a concentration of credit risk. Of the bank balance, \$908,690 was covered by federal depository insurance and \$20,061,722 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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

**3. Deposits and Investments (continued)**

*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.

At December 31, 2012 the County had invested \$10,596,636 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 insure as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

**4. Long-term debt**

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

<u>Issue</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Original Amount</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>
<b><u>KDHE - Slate Valley Sewer</u></b>									
State of Kansas Water Pollution Control Revolving Loan Fund									
	2.71%	4/27/2004	216,300	3/1/2026	156,745	-	8,957	147,788	3,801
								Service fee	386
<b><u>KS Department of Transportation - Belle Plaine Road</u></b>									
	3.80%	2/28/2006	3,229,890	8/1/2017	1,842,705	-	306,518	1,536,187	65,416
								Service Fee	4,607
<b><u>Capital Leases</u></b>									
2 JD Graders - Deere Credit	4.75%	12/15/2007	149,680	11/15/2012	32,710		32,710	-	1,588
Galion Grader - Komatsu	4.00%	3/27/2008	145,865	11/14/2012	31,027		31,027	-	1,265
FNB Sheriff -5 Chargers	5.50%	2/1/2010	167,715	4/1/2012	55,630		55,630	-	2,280
4 Caterpillar Motor Graders	3.00%	6/22/2011	496,491	6/22/2016	496,491	-	6,120	490,371	14,895
24 Copiers - Delage Landen	3.90%	3/14/2012	218,999	6/14/2017	-	218,999	35,084	183,915	7,266
1 Copier - Delage Landen	Unavailab	5/17/2012	5,100	5/17/2017	-	5,100	510	4,590	-
					615,858	224,099	161,081	678,876	27,294
<b>Total Reporting Entity</b>					<b>2,615,308</b>	<b>224,099</b>	<b>476,556</b>	<b>2,362,851</b>	<b>101,504</b>

# Sumner County, Kansas

## Notes to Financial Statement

December 31, 2012

### 4. Long-term debt (continued)

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018-2022</u>	<u>2023-2027</u>	<u>Total</u>
<u>Principal</u>								
KDHE - Slate Valley Sewer	9,202	9,453	9,711	9,976	10,248	55,588	43,611	147,788
KS DOT - Belle Plaine Road	318,166	330,256	342,806	355,832	189,127	-	-	1,536,187
Capital Leases	40,323	48,553	50,378	516,273	23,349	-	-	678,876
Total Principal	<u>367,691</u>	<u>388,261</u>	<u>402,894</u>	<u>882,081</u>	<u>222,724</u>	<u>55,588</u>	<u>43,611</u>	<u>2,362,851</u>
<u>Interest &amp; Service Fees</u>								
KDHE - Slate Valley Sewer	3,943	3,692	3,434	3,169	2,897	10,136	2,396	29,667
KS DOT - Belle Plaine Road	58,375	46,285	33,735	20,708	7,187	-	-	166,290
Capital Leases	20,211	19,682	17,857	15,961	261	-	-	73,972
Total Interest	<u>82,530</u>	<u>69,659</u>	<u>55,026</u>	<u>39,839</u>	<u>10,345</u>	<u>10,136</u>	<u>2,396</u>	<u>269,929</u>
Total Principal and Interest	<u>450,220</u>	<u>457,920</u>	<u>457,920</u>	<u>921,920</u>	<u>233,068</u>	<u>65,724</u>	<u>46,007</u>	<u>2,632,779</u>

### Debt Defeasance

On March 28, 2011, the County adopted Resolution No. 2011-13 for defeasance of the 2004 Sales Tax Revenue Bonds. On April 1, 2011, the County placed \$8,502,701 in escrow with UMB Trust Department for the defeasance with the funds to be used for regularly scheduled payments on the 2004 issue until called 10/1/2014. As of 12/31/12, \$6,870,000 of principal remains outstanding on the 2004 issue. The difference between the amount placed in escrow and the scheduled payments to maturity, or cash flow savings, was \$302,029.

### 5. Commitments

#### Financing Commitment

The County has entered into a loan agreement with the Kansas Department of Health and Environment in the amount of \$216,300 to provide financing for the Slate Valley Sewer District improvement project. Annual payments of \$13,145 are required to repay the loan that started in 2006 and extends through 2025. An inter-local agreement dated June 21, 2004 between the County, the City of Wellington, Kansas and the Slate Valley Estates Sewer District provides for the required annual payments to be collected from the residents of Slate Valley by the City and distributed to the County for the repayment of the loan.

#### Nursing Home Lease

The County has a lease agreement with Wellington Leasehold LLC, dba Deseret Nursing and Rehabilitation providing for leasing of the nursing home facility owned by Sumner County for an annual rental of \$1.00 per year. The term of the agreement is for thirty (30) years beginning on January 1, 2010 during which time the lessee has agreed to make approximately \$2,000,000 of improvements to the facility. The lessee is responsible for all maintenance, insurance, property taxes, utilities and damages with respect to the facility.

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

**6. Capital project funds**

The County had no capital project funds during 2012.

**7. Claims and Judgments**

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

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

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

**8. Interfund transfers and other interfund activity**

The following is a schedule of interfund operating transfers made in 2012:

<u>From:</u>	<u>To:</u>	<u>Regulatory Authority</u>	<u>Amount:</u>
General	Equipment Reserve	K.S.A. 19-119	\$ 33,000
Election	Equipment Reserve	K.S.A. 19-119	10,000
Capital Improvement	Equipment Reserve	K.S.A. 19-119	113,532
911 Wireless	Equipment Reserve	K.S.A. 19-119	4,556
Appraiser's Cost	Equipment Reserve	K.S.A. 19-119	1,000
Special Auto	General	K.S.A. 8-145	29,131
Equipment Reserve	General	K.S.A. 19-119	16,000
Employee Benefits	General	K.S.A. 79-2958	5,999
			<u>\$ 213,218</u>

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

**9. Other Long-Term Obligations from Operations**

**A. Post-Employment Health Care Benefits**

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. Each retiree pays the full amount of the applicable premium. The indirect subsidy due to the retiree's higher age has not been computed, nor has any liability been recognized under GASB Statement No. 45. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage.

**B. Compensated absences**

Vacation leave is earned beginning with the first pay period for full-time employees. Vacation accrues at a rate of 3.75-6.5 hours per pay period depending upon length of service. Vacation may be accumulated year to year up to a maximum of 18-27 days depending upon length of service. No employee may choose to receive pay instead of vacation. Any employee who retires, resigns, discharged for unsatisfactory performance or is laid off will receive pay for the unused vacation earned. Sick pay for full-time employees accumulates at a rate of 3.75 hours per paycheck and accumulates to 400 hours; however, accumulated sick pay is forfeited upon termination.

**10. 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 cost-sharing multiple-employer defined benefit pension plans as provided by K.S.A. 74-4901, *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 that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERs (611 S. Kansas, Suite 100; Topeka, KS 66603), or by calling 888-275-5737.

**Funding Policy**

State statutes K.S.A. 74-4919 and 79-49210 establish the KPERs member-employee contribution rates. Effective July 1, 2009 KPERs has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERs member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides that the 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.

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

**11. Contingencies**

**Grant Program Involvement**

The City participates in various federal or state grant programs from year to year on an intermittent basis. The programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

**12. Subsequent Events**

Subsequent events have been evaluated through November 8, 2013 for possible disclosure in the financial statements. This is also the date the financial statements were available to be issued.

The largest property tax payer in the county has appealed their 2012 property taxes and the appeal was heard in court the last week of October, 2013. No decision has been announced, but should the County be required to refund a portion of the property taxes already paid and distributed, the refunded amount will be withheld from the next tax distribution due to the taxing subdivisions of the County, which also includes County tax funds. It is not possible at this time to estimate the amount of any refund that may be due this taxpayer.

Management is not aware of any other subsequent events that would have a material effect on these financial statements.

**REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION**

**Sumner County, Kansas**  
**Summary of Expenditures--Actual and Budget**  
**Regulatory Basis**  
*(Budgeted Funds Only)*  
For the Year Ended December 31, 2012

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Favorable/ (Unfavorable)</u>
<b>Governmental Type Funds:</b>					
General	\$ 5,478,888		\$ 5,478,888	\$ 5,398,680	\$ 80,208
<b>Special Purpose Funds:</b>					
Road and Bridge	3,663,819		3,663,819	3,372,571	291,248
Special Bridge	40,000		40,000	39,510	490
Special Road & Bridge	99		99	-	99
Agric Complex Bond & Int	58,662		58,662	54,250	4,412
4-H Club	3,000		3,000	3,000	-
Fair Association Building	3,500		3,500	3,012	488
County Fair	4,500		4,500	4,500	-
Health Fund	908,186		908,186	806,828	101,358
Lake Fund	2		2	2	-
Soil Conservation	25,000		25,000	25,000	-
Election Fund	228,430		228,430	173,432	54,998
Noxious Weeds	182,706		182,706	132,202	50,504
Ambulance	668,433		668,433	664,033	4,400
Employee Benefits	3,469,933		3,469,933	2,992,656	477,277
County Extension Council	157,900		157,900	153,721	4,179
Mental Health	295,000		295,000	295,000	-
Community College Tuition	291		291	351	(60)
Appraiser's Cost	382,090		382,090	378,769	3,321
Futures Unlimited	172,329		172,329	256,102	(83,773)
Economic Development	20		20	22	(2)
Service Program for Elderly	99,287		99,287	99,287	-
Tort Liability	66,319		66,319	1,413	64,906
Futures Unlimited Building	22,500		22,500	22,500	-
Concealed Carry Fees	2,000		2,000	6,000	(4,000)
Special Parks and Recreation	4,618		4,618	500	4,118
Special Alcohol Program	58,036		58,036	36,000	22,036
911 Wireless	4,556		4,556	4,556	-
2010 911 Wireless	103,000		103,000	32,335	70,665
Community Corrections	160,000		160,000	157,704	2,296
Work Release	25,000		25,000	18,676	6,324
911 Emergency Phone System	28,006		28,006	28,006	-
Capital Improvement	143,000		143,000	143,000	-
2010 911 Wire Line	101,000		101,000	48,871	52,129
Sex Offender Fee	4,000		4,000	3,500	500
Inmate Phone System	40,000		40,000	38,510	1,490
County Cemetery	16,500		16,500	3,150	13,350
Juvenile Justice	236,341		236,341	235,573	768
Sales Tax Revenue-Health Care	1,290,586		1,290,586	1,372,878	(82,292)
Bio-Terrorism	25,000		25,000	19,110	5,890
Cities Readiness Grant	3,000		3,000	56	2,944
<b>Bond and Interest Funds:</b>					
Bond and Interest	377,542		377,542	376,541	1,001
Slate Valley Sewer	22,654		22,654	13,712	8,942
<b>Trust Funds:</b>					
Prosecuting Attorney Trainee	6,000	-	6,000	3,899	2,101
<b>Total</b>	<u>\$ 18,581,733</u>	<u>\$ -</u>	<u>\$ 18,581,733</u>	<u>\$ 17,419,418</u>	<u>\$ 1,162,315</u>

**Sumner County, Kansas**  
**General Fund**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

For the Year Ended December 31, 2012

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

	2011 Actual	2012		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Ad valorem tax	\$ 3,992,248	\$ 4,548,394	\$ 4,548,231	\$ 163
Back tax collections	68,355	121,020	78,099	42,921
Motor vehicle tax	599,044	408,803	527,910	(119,107)
Interest on delinquent taxes	168,622	172,461	178,000	(5,539)
Recreational vehicle tax	10,671	6,816	9,795	(2,979)
Truck tax	20,943	25,083	22,255	2,828
Neighborhood Revitalization	(584,457)	(479,045)	(508,000)	28,955
Motor vehicle excise tax	170	91	-	91
Total taxes	<u>\$ 4,275,596</u>	<u>\$ 4,803,623</u>	<u>\$ 4,856,290</u>	<u>\$ (52,667)</u>
Mineral tax	\$ 19,278	\$ 16,775	\$ 22,738	\$ (5,963)
Local alcoholic liquor tax	415	127	427	(300)
Federal aid - DOT	5,109	-	-	-
Total intergovernmental	<u>\$ 24,802</u>	<u>\$ 16,902</u>	<u>\$ 23,165</u>	<u>\$ (6,263)</u>
Planning fees	\$ 19,000	\$ 17,750	\$ 19,500	\$ (1,750)
NRP prior year fees and interest	-	209,407	-	209,407
Prior year interest and fees	-	269,737	-	269,737
Register of Deeds fees	92,575	70,359	50,018	20,341
Sheriff fees	20	20	15	5
County attorney diversion fees	9,075	8,400	-	8,400
Register of Deeds copy fees	14,275	16,207	-	16,207
Heritage Trust Fund fees	-	(7,376)	(6,700)	(676)
Mortgage registration fees	375,587	185,978	140,000	45,978
Cereal malt beverage licenses	250	300	200	100
Fish and game permits	75	84	84	-
Filing fees - Clerk	1,088	6,303	460	5,843
Court fees	3,264	6,470	7,748	(1,278)
Moving permits	13	17	-	17
Treasurer's fees	1,293	1,184	1,600	(416)
Fireworks permits	5,500	6,000	5,000	1,000
Tax foreclosure sale fee	15,572	17,750	-	17,750
Total licenses, fees and permits	<u>\$ 537,587</u>	<u>\$ 808,590</u>	<u>\$ 217,925</u>	<u>\$ 590,665</u>
Interest on idle funds	\$ 24,713	\$ 7,333	\$ 30,558	\$ (23,225)
Casino revenue	\$ -	\$ 1,733,900	\$ -	\$ 1,733,900
Reimbursed expenditures	115,766	-	-	-
Juvenile supervision	898	1,697	1,000	697
Tax exempt fees	-	-	200	(200)
Rental income	57,241	58,056	63,000	(4,944)
Sale of property	250	603	-	603
Other income	18,001	38,029	593	37,436
Operating transfer from Auto License Fees fund	25,159	29,131	57,792	(28,661)
Operating transfer from Sales Tax fund	919,873	-	-	-
Operating transfer from Equipment Reserve	75,000	16,000	-	16,000
Operating transfer from Employee Benefit	893	5,999	-	5,999
Total other	<u>\$ 1,213,081</u>	<u>\$ 1,883,415</u>	<u>\$ 122,585</u>	<u>\$ 1,760,830</u>
Total cash receipts	<u>\$ 6,075,779</u>	<u>\$ 7,519,863</u>	<u>\$ 5,250,523</u>	<u>\$ 2,269,340</u>

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

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<b>Expenditures</b>				
<b>County Commission:</b>				
Personal services	\$ 71,428	\$ 71,428	\$ 71,428	\$ -
Commodities	374	481	300	(181)
Contractual service	1,355	986	2,800	1,814
Capital outlay	-	-	-	-
Total County Commission	<u>\$ 73,157</u>	<u>\$ 72,895</u>	<u>\$ 74,528</u>	<u>\$ 1,633</u>
<b>County Clerk:</b>				
Personal services	\$ 114,414	\$ 119,770	\$ 128,480	\$ 8,710
Commodities	5,589	6,072	5,920	(152)
Contractual service	3,001	1,877	3,750	1,873
Capital outlay	-	-	-	-
Transfer to Equipment Reserve	-	1,000	1,000	-
Total County Clerk	<u>\$ 123,004</u>	<u>\$ 128,719</u>	<u>\$ 139,150</u>	<u>\$ 10,431</u>
<b>County Treasurer:</b>				
Personal services	\$ 291,733	\$ 275,610	\$ 302,055	\$ 26,445
Commodities	6,069	5,317	7,650	2,333
Contractual service	5,224	8,372	9,600	1,228
Capital outlay	-	-	-	-
Transfer to Equipment Reserve	-	25,000	-	(25,000)
Reimbursements	(135,635)	(141,926)	(132,000)	9,926
Total County Treasurer	<u>\$ 167,391</u>	<u>\$ 172,373</u>	<u>\$ 187,305</u>	<u>\$ 14,932</u>
<b>County Attorney:</b>				
Personal services	\$ 230,891	\$ 236,068	\$ 235,215	\$ (853)
Commodities	4,835	5,242	4,000	(1,242)
Contractual service	31,260	40,168	21,250	(18,918)
Capital outlay	-	-	-	-
Reimbursements	-	-	(5,000)	(5,000)
Total County Attorney	<u>\$ 266,986</u>	<u>\$ 281,478</u>	<u>\$ 255,465</u>	<u>\$ (26,013)</u>
<b>Register of Deeds:</b>				
Personal services	\$ 96,143	\$ 89,327	\$ 100,500	\$ 11,173
Commodities	13,802	23,236	9,650	(13,586)
Contractual service	2,337	1,533	2,170	637
Capital outlay	-	-	-	-
Reimbursements	-	-	(6,350)	(6,350)
Total Register of Deeds	<u>\$ 112,282</u>	<u>\$ 114,096</u>	<u>\$ 105,970</u>	<u>\$ (8,126)</u>

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

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Expenditures (continued)</u>				
Sheriff:				
Personal services - Sheriff/Jail	\$ 1,563,852	\$ 1,627,692	\$ 1,661,697	\$ 34,005
Commodities	371,737	305,458	326,800	21,342
Contractual service	38,320	57,736	31,850	(25,886)
Capital outlay	175,965	256,351	148,000	(108,351)
Other jail expenses	292,816	378,016	334,000	(44,016)
Reimbursements	(823,397)	(733,785)	(673,000)	60,785
Juvenile housing	40,000	40,518	40,000	(518)
Total Sheriff	<u>\$ 1,659,293</u>	<u>\$ 1,931,986</u>	<u>\$ 1,869,347</u>	<u>\$ (62,639)</u>
Unified Court:				
Commodities	\$ 19,798	\$ 24,193	\$ 26,132	\$ 1,939
Contractual service	398,147	377,731	412,750	35,019
Capital outlay	4,677	37,110	5,000	(32,110)
Reimbursements	(58,819)	(90,803)	(50,000)	40,803
Total Unified Court	<u>\$ 363,803</u>	<u>\$ 348,231</u>	<u>\$ 393,882</u>	<u>\$ 45,651</u>
Courthouse - General:				
Commodities	\$ 6,314	\$ 6,194	\$ 9,000	\$ 2,806
Contractual service	381,361	401,146	558,000	156,854
Capital outlay	6,966	15,000	15,000	-
Transfer to Equipment Reserve	450,038	-	-	-
Postage	60,860	70,371	100,000	29,629
Insurance reimbursement	(16,990)	(22,588)	(174,000)	(151,412)
Total Courthouse - General	<u>\$ 888,549</u>	<u>\$ 470,123</u>	<u>\$ 508,000</u>	<u>\$ 37,877</u>
County Counselor:				
Personal services	\$ 66,085	\$ 101,406	\$ 67,406	\$ (34,000)
Commodities	60	-	-	-
Contractual service	1,278	1,508	1,457	(51)
Capital outlay	-	-	-	-
Total County Counselor	<u>\$ 67,423</u>	<u>\$ 102,914</u>	<u>\$ 68,863</u>	<u>\$ (34,051)</u>
Planning:				
Personal services	\$ 133,990	\$ 136,892	\$ 133,744	\$ (3,148)
Commodities	6,825	7,772	6,800	(972)
Contractual service	18,102	19,102	21,200	2,098
Capital outlay	-	-	-	-
Transfer to Equipment Reserve	-	7,000	7,000	-
Reimbursements	(2,158)	(250)	(3,000)	(2,750)
Total Register of Deeds	<u>\$ 156,759</u>	<u>\$ 170,516</u>	<u>\$ 165,744</u>	<u>\$ (4,772)</u>

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

<u>Expenditures (continued)</u>	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Juvenile Court Program:				
Contractual service	\$ 9,042	\$ 9,042	\$ 9,643	\$ 601
Total Juvenile Court Program	<u>\$ 9,042</u>	<u>\$ 9,042</u>	<u>\$ 9,643</u>	<u>\$ 601</u>
Emergency Preparedness:				
Personal services	\$ 81,916	\$ 52,070	\$ 52,071	\$ 1
Commodities	3,339	3,510	6,900	3,390
Contractual service	24,595	17,870	10,350	(7,520)
Capital outlay	-	-	-	-
Total Emergency Preparedness	<u>\$ 109,850</u>	<u>\$ 73,450</u>	<u>\$ 69,321</u>	<u>\$ (4,129)</u>
Raymond Frye Complex:				
Contractual service	\$ 24,148	\$ 22,447	\$ 28,000	\$ 5,553
Capital outlay	1,750	7,999	8,000	1
Reimbursements	-	10,603	-	(10,603)
Total Raymond Frye Complex	<u>\$ 25,898</u>	<u>\$ 41,049</u>	<u>\$ 36,000</u>	<u>\$ (5,049)</u>
Information Services:				
Personal services	\$ 73,722	\$ 75,435	\$ 75,631	\$ 196
Commodities	743	1,121	1,750	629
Contractual service	187,173	195,551	198,500	2,949
Capital outlay	160	-	500	500
Reimbursements	(536)	(2,115)	-	2,115
Total Information Services	<u>\$ 261,262</u>	<u>\$ 269,992</u>	<u>\$ 276,381</u>	<u>\$ 6,389</u>
Maintenance:				
Personal services	\$ 172,796	\$ 171,035	\$ 192,245	\$ 21,210
Commodities	3,532	3,407	12,500	9,093
Contractual service	-	2,175	4,000	1,825
Capital outlay	-	3,533	5,702	2,169
Total Maintenance	<u>\$ 176,328</u>	<u>\$ 180,150</u>	<u>\$ 214,447</u>	<u>\$ 34,297</u>
Economic Development:				
Utilities	\$ 2,856	\$ 4,649	\$ 4,000	\$ (649)
Rent	7,488	7,488	7,488	-
Appropriation	88,200	88,200	88,200	-
Total Economic Development	<u>\$ 98,544</u>	<u>\$ 100,337</u>	<u>\$ 99,688</u>	<u>\$ (649)</u>

**Sumner County, Kansas****General Fund****Schedule of Receipts & 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)*

Expenditures (continued)	2011 Actual	2012		Variance Favorable (Unfavorable)
		Actual	Budget	
Coroner:				
Contractual service	\$ 56,189	\$ 57,626	\$ 58,000	\$ 374
Reimbursements	(43,000)	(35,833)	(28,000)	7,833
Total Coroner	<u>\$ 13,189</u>	<u>\$ 21,793</u>	<u>\$ 30,000</u>	<u>\$ 8,207</u>
Geographical Information:				
Personal services	\$ 32,573	\$ 33,218	\$ 33,225	\$ 7
Commodities	1,237	2,000	2,600	600
Contractual service	21,352	23,008	26,300	3,292
Capital outlay	-	-	-	-
Reimbursements	(7,692)	(2,051)	-	2,051
Total Emergency Preparedness	<u>\$ 47,470</u>	<u>\$ 56,175</u>	<u>\$ 62,125</u>	<u>\$ 5,950</u>
Care Home Maintenance	<u>\$ 1,064</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CASA	<u>\$ 21,560</u>	<u>\$ 21,000</u>	<u>\$ 21,000</u>	<u>\$ -</u>
911 System:				
Personal services	\$ 570,836	\$ 583,770	\$ 649,879	\$ 66,109
Commodities	6,622	5,917	8,350	2,433
Contractual service	7,937	8,090	9,600	1,510
Capital outlay	-	107,479	110,000	2,521
Reimbursements	-	-	-	-
Total 911 System	<u>\$ 585,395</u>	<u>\$ 705,256</u>	<u>\$ 777,829</u>	<u>\$ 72,573</u>
Tax Sale:				
Commodities	\$ 141	\$ -	\$ -	\$ -
Contractual service	17,114	17,382	16,900	(482)
Reimbursements	-	-	(12,000)	(12,000)
Total Tax Sale	<u>\$ 17,255</u>	<u>\$ 17,382</u>	<u>\$ 4,900</u>	<u>\$ (12,482)</u>
Jail Maintenance:				
Personal services	\$ 32,372	\$ -	\$ 2,000	\$ 2,000
Commodities	11,997	10,957	13,500	2,543
Contractual service	20,213	25,850	25,000	(850)
Capital outlay	3,838	4,000	5,500	1,500
Total Jail Maintenance	<u>\$ 68,420</u>	<u>\$ 40,807</u>	<u>\$ 46,000</u>	<u>\$ 5,193</u>

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

<u>Expenditures (continued)</u>	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Other:				
Other	\$ 72	\$ -	\$ -	\$ -
County candidate registration fees	-	420	-	(420)
Crimestoppers	-	-	1,000	1,000
Mortgage Registration State Heritage Fund	9,783	-	-	-
Public Transportation	15,680	16,000	16,000	-
Juvenile Emergency Placement	1,500	2,000	2,000	-
Miscellaneous	19,479	27,632	34,300	6,668
Appropriation to other County fund	-	12,846	-	(12,846)
Appropriation to SCCDAT	-	870	-	(870)
Cemetery	16,107	9,148	10,000	852
Total Other	<u>\$ 62,621</u>	<u>\$ 68,916</u>	<u>\$ 63,300</u>	<u>\$ (5,616)</u>
 Total Expenditures	 \$ 5,376,545	 \$ 5,398,680	 \$ 5,478,888	 \$ 80,208
 Cash Receipts Over (Under) Expenditures	 \$ 699,234	 \$ 2,121,183	 <u>\$ (228,365)</u>	 <u>\$ 2,349,548</u>
 Unencumbered Cash, Beginning	 819,907	 1,519,141		
 Prior Year Cancelled Encumbrances	 -	 3,270		
 Equity Fund Transfer	 -	 -		
 Unencumbered Cash, Ending	 <u>\$ 1,519,141</u>	 <u>\$ 3,643,594</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Road and Bridge**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 2,412,079	\$ 2,323,984	\$ 2,372,785	\$ (48,801)
Intergovernmental				-
County Highway Fund	853,996	812,122	803,316	8,806
State grant	77,711	-	-	-
Other Road and Bridge collections	-	7,760	-	7,760
Total cash receipts	<u>\$ 3,343,786</u>	<u>\$ 3,143,866</u>	<u>\$ 3,176,101</u>	<u>\$ (32,235)</u>
<u>Expenditures</u>				
Public Works:				
Personal services	\$ 1,404,928	\$ 1,417,834	\$ 1,562,708	\$ 144,874
Commodities	1,373,046	1,363,333	1,426,212	62,879
Contractual	62,739	84,396	82,750	(1,646)
Capital Outlay	67,104	88,643	67,590	(21,053)
Reimbursements	(100,373)	(86,835)	-	86,835
Projects	413,985	225,512	254,773	29,261
Insurance	130,786	130,786	130,786	-
Employee benefits	139,000	139,000	139,000	-
Reimbursement to Bond and Interest	3,507	9,902	-	(9,902)
Total expenditures	<u>\$ 3,494,722</u>	<u>\$ 3,372,571</u>	<u>\$ 3,663,819</u>	<u>\$ 291,248</u>
Cash Receipts Over (Under) Expenditures	\$ (150,936)	\$ (228,705)	<u>\$ (487,718)</u>	<u>\$ 259,013</u>
Unencumbered Cash, Beginning	921,037	771,307		
Prior Year Cancelled Encumbrances	<u>1,206</u>	<u>135</u>		
Unencumbered Cash, Ending	<u>\$ 771,307</u>	<u>\$ 542,737</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Special Bridge**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 36,024	\$ 38,316	\$ 38,946	\$ (630)
<u>Expenditures</u>				
Public Works:				
Commodities	\$ 37,952	\$ 39,510	\$ 40,000	\$ 490
Cash Receipts Over (Under) Expenditures	\$ (1,928)	\$ (1,194)	\$ (1,054)	\$ (140)
Unencumbered Cash, Beginning	4,288	2,360		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 2,360	\$ 1,166		

*Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in 2012 budget.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Special Road and Bridge**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	Budget	
<u>Cash Receipts</u>				
Taxes	\$ 73	\$ 66	\$ -	\$ 66
 <u>Expenditures</u>				
Public Works:				
Road and Bridge expenditures	\$ -	\$ -	\$ 99	\$ 99
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
Other financing uses:				
Operating transfers out	-	-	-	-
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99</u>	<u>\$ 99</u>
 Cash Receipts Over (Under) Expenditures	\$ 73	\$ 66	<u>(99)</u>	<u>165</u>
 Unencumbered Cash, Beginning	159	232		
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
 Unencumbered Cash, Ending	<u>\$ 232</u>	<u>\$ 298</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Agricultural Complex Bond & Interest**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Other revenue:				
Rent	\$ 28,056	\$ 30,606	\$ 30,606	\$ -
<u>Expenditures</u>				
Culture and Recreation	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	54,250	58,662	4,412
Reimbursements	-	-	-	-
Operating transfers out	-	-	-	-
Total expenditures	<u>\$ -</u>	<u>\$ 54,250</u>	<u>\$ 58,662</u>	<u>\$ 4,412</u>
Cash Receipts Over (Under) Expenditures	\$ 28,056	\$ (23,644)	<u>\$ (28,056)</u>	<u>\$ 4,412</u>
Unencumbered Cash, Beginning	-	28,056		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 28,056</u>	<u>\$ 4,412</u>		

*Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in 2012 budget.*

**Sumner County, Kansas****Special Purpose Fund****4-H Club****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 2,828	\$ 1,747	\$ 1,842	\$ (95)
Appropriation from general fund	-	65	-	65
Total cash receipts	<u>\$ 2,828</u>	<u>\$ 1,812</u>	<u>\$ 1,842</u>	<u>\$ (30)</u>
<u>Expenditures</u>				
Culture and Recreation: Appropriation	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ (172)	\$ (1,188)	<u>\$ (1,158)</u>	<u>\$ (30)</u>
Unencumbered Cash, Beginning	1,360	1,188		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 1,188</u>	<u>\$ -</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Fair Association Building**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011	2012		Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<u>Cash Receipts</u>				
Taxes	\$ 3,208	\$ 3,013	\$ 3,019	\$ (6)
<u>Expenditures</u>				
Culture and Recreation: Appropriation	\$ 3,280	\$ 3,012	\$ 3,500	\$ 488
Cash Receipts Over (Under) Expenditures	\$ (72)	\$ 1	<u>\$ (481)</u>	<u>\$ 482</u>
Unencumbered Cash, Beginning	755	683		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 683</u>	<u>\$ 684</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**County Fair**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2012*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 4,357	\$ 4,375	\$ 4,431	\$ (56)
Appropriation from general fund	-	22	-	22
Total cash receipts	<u>\$ 4,357</u>	<u>\$ 4,397</u>	<u>\$ 4,431</u>	<u>\$ (34)</u>
<u>Expenditures</u>				
Culture and Recreation: Appropriation	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ (143)	\$ (103)	<u>\$ (69)</u>	<u>\$ (34)</u>
Unencumbered Cash, Beginning	246	103		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 103</u>	<u>\$ -</u>		

**Sumner County, Kansas****Special Purpose Fund****Health****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<b><u>Cash Receipts</u></b>				
Taxes	\$ 141,088	\$ 17,328	\$ 206,643	\$ (189,315)
Other:				
Charges for services	610,488	578,211	683,500	(105,289)
Donations	93	167	-	167
Transfer from Equipment Reserve	45,000	-	-	-
Local sales tax appropriation	27,550	186,092	-	186,092
Total cash receipts	<u>\$ 824,219</u>	<u>\$ 781,798</u>	<u>\$ 890,143</u>	<u>\$ (108,345)</u>
<b><u>Expenditures</u></b>				
Health:				
Personal services	\$ 701,459	\$ 699,935	\$ 763,206	\$ 63,271
Commodities	39,463	37,432	58,245	20,813
Contractual	66,941	69,461	86,285	16,824
Capital Outlay	148	-	450	450
Operating transfers out	-	-	-	-
Total expenditures	<u>\$ 808,011</u>	<u>\$ 806,828</u>	<u>\$ 908,186</u>	<u>\$ 101,358</u>
Cash Receipts Over (Under) Expenditures	\$ 16,208	\$ (25,030)	<u>\$ (18,043)</u>	<u>\$ (6,987)</u>
Unencumbered Cash, Beginning	25,932	42,140		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 42,140</u>	<u>\$ 17,110</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Casino Application**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Casino application fees & reimbursements	\$ -	\$ -
 <u>Expenditures</u>		
Culture and Recreation:		
Reimbursement to general fund	\$ 22,388	\$ -
Refund to Casino Company	-	-
	<u>\$ 22,388</u>	<u>\$ -</u>
 Cash Receipts Over (Under) Expenditures	 \$ (22,388)	 \$ -
 Unencumbered Cash, Beginning	 79,888	 57,500
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ 57,500</u>	 <u>\$ 57,500</u>

**Sumner County, Kansas****Special Purpose Fund****Lake****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>				
Culture and Recreation:	\$ -	\$ -	\$ -	\$ -
Operating transfer to General	<u>10</u>	<u>2</u>	<u>2</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ (10)	\$ (2)	<u>\$ (2)</u>	<u>\$ -</u>
Unencumbered Cash, Beginning	12	2		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 2</u>	<u>\$ -</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Soil Conservation**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2012*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 23,391	\$ 23,131	\$ 23,495	\$ (364)
Appropriation from general fund	-	64	-	64
	<u>\$ 23,391</u>	<u>\$ 23,195</u>	<u>\$ 23,495</u>	<u>\$ (300)</u>
 <u>Expenditures</u>				
Public Works:				
Appropriation	\$ 23,956	\$ 25,000	\$ 25,000	\$ -
Cash Receipts Over (Under) Expenditures	\$ (565)	\$ (1,805)	<u>\$ (1,505)</u>	<u>\$ (300)</u>
Unencumbered Cash, Beginning	2,370	1,805		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 1,805</u>	<u>\$ -</u>		

**Sumner County, Kansas****Special Purpose Fund****Election****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis**

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

	2011 Actual	2012		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 141,834	\$ 208,309	\$ 213,094	\$ (4,785)
Total cash receipts	<u>\$ 141,834</u>	<u>\$ 208,309</u>	<u>\$ 213,094</u>	<u>\$ (4,785)</u>
<b>Expenditures</b>				
General Government:				
Personal services	\$ 85,276	\$ 104,440	\$ 124,230	\$ 19,790
Commodities	4,008	7,269	19,000	11,731
Contractual	42,982	65,689	65,200	(489)
Capital Outlay	-	-	10,000	10,000
Reimbursements	(88)	(13,966)	-	13,966
Other financing uses:				
Operating transfers to Equipment Reserve	5,321	10,000	10,000	-
Total expenditures	<u>\$ 137,499</u>	<u>\$ 173,432</u>	<u>\$ 228,430</u>	<u>\$ 54,998</u>
Cash Receipts Over (Under) Expenditures	\$ 4,335	\$ 34,877	<u>\$ (15,336)</u>	<u>\$ 50,213</u>
Unencumbered Cash, Beginning	33,152	37,487		
Prior Year Cancelled Encumbrances	-	1,042		
Unencumbered Cash, Ending	<u>\$ 37,487</u>	<u>\$ 73,406</u>		

**Sumner County, Kansas****Special Purpose Fund****Noxious Weeds****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 88,845	\$ 77,766	\$ 80,893	\$ (3,127)
Sale of chemicals	45,812	42,815	73,000	(30,185)
Total cash receipts	<u>\$ 134,657</u>	<u>\$ 120,581</u>	<u>\$ 153,893</u>	<u>\$ (33,312)</u>
<u>Expenditures</u>				
Public Works:				
Personal services	\$ 60,123	\$ 64,960	\$ 73,406	\$ 8,446
Commodities	75,213	61,417	101,700	40,283
Contractual	6,813	5,825	7,600	1,775
Capital Outlay	-	-	-	-
Other financing uses:				
Operating transfers to Equipment Reserve	26,000	-	-	-
Total expenditures	<u>\$ 168,149</u>	<u>\$ 132,202</u>	<u>\$ 182,706</u>	<u>\$ 50,504</u>
Cash Receipts Over (Under) Expenditures	\$ (33,492)	\$ (11,621)	<u>\$ (28,813)</u>	<u>\$ 17,192</u>
Unencumbered Cash, Beginning	74,438	40,946		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 40,946</u>	<u>\$ 29,325</u>		

**Sumner County, Kansas****Special Purpose Fund****Ambulance****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 586,056	\$ 72,140	\$ 81,244	\$ (9,104)
Local sales tax appropriation	<u>20,000</u>	<u>571,892</u>	<u>568,289</u>	<u>3,603</u>
Total cash receipts	<u>\$ 606,056</u>	<u>\$ 644,032</u>	<u>\$ 649,533</u>	<u>\$ (5,501)</u>
<u>Expenditures</u>				
Health:				
Ambulance subsidy	\$ 606,743	\$ 664,033	\$ 668,433	\$ 4,400
Reimbursement	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 606,743</u>	<u>\$ 664,033</u>	<u>\$ 668,433</u>	<u>\$ 4,400</u>
Cash Receipts Over (Under) Expenditures	\$ (687)	\$ (20,001)	<u>\$ (18,900)</u>	<u>\$ (1,101)</u>
Unencumbered Cash, Beginning	20,688	20,001		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 20,001</u>	<u>\$ -</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Employee Benefits**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2011		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 2,911,484	\$ 3,154,890	\$ 3,200,433	\$ (45,543)
Reimbursements	2,918	-	-	-
Reimbursement from Road & Bridge fund	<u>130,786</u>	<u>130,786</u>	<u>139,000</u>	<u>(8,214)</u>
Total cash receipts	<u>\$ 3,045,188</u>	<u>\$ 3,285,676</u>	<u>\$ 3,339,433</u>	<u>\$ (53,757)</u>
<u>Expenditures</u>				
General Government:				
Social Security	\$ 456,628	\$ 459,624	\$ 510,000	\$ 50,376
Unemployment	43,377	35,279	60,000	24,721
Retirement	396,028	421,103	449,992	28,889
Health insurance	1,922,411	1,937,524	2,266,724	329,200
Kansas police and fire retirement	126,446	135,586	171,217	35,631
Life insurance	4,187	4,014	6,500	2,486
Reimbursements	(14,241)	(7,222)	-	7,222
Other	<u>5,782</u>	<u>6,748</u>	<u>5,500</u>	<u>(1,248)</u>
Total expenditures	<u>\$ 2,940,618</u>	<u>\$ 2,992,656</u>	<u>\$ 3,469,933</u>	<u>\$ 477,277</u>
Cash Receipts Over (Under) Expenditures	\$ 104,570	\$ 293,020	<u>\$ (130,500)</u>	<u>\$ 423,520</u>
Unencumbered Cash, Beginning	192,740	298,570		
Prior Year Cancelled Encumbrances	<u>1,260</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 298,570</u>	<u>\$ 591,590</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**County Extension Council**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 150,496	\$ 155,430	\$ 157,900	\$ (2,470)
Appropriation from general fund	-	2,470	-	2,470
Total cash receipts	<u>\$ 150,496</u>	<u>\$ 157,900</u>	<u>\$ 157,900</u>	<u>\$ -</u>
 <u>Expenditures</u>				
General Government:				
Appropriation	<u>\$ 155,768</u>	<u>\$ 153,721</u>	<u>\$ 157,900</u>	<u>\$ 4,179</u>
Cash Receipts Over (Under) Expenditures	\$ (5,272)	\$ 4,179	<u>\$ -</u>	<u>\$ 4,179</u>
Unencumbered Cash, Beginning	5,272	-		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 4,179</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Mental Health**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2012*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 266,756	\$ 33,011	\$ 36,856	\$ (3,845)
Local sales tax appropriation	-	240,785	240,785	-
Total cash receipts	<u>\$ 266,756</u>	<u>\$ 273,796</u>	<u>\$ 277,641</u>	<u>\$ (3,845)</u>
 <u>Expenditures</u>				
Health:				
Appropriation	<u>\$ 273,456</u>	<u>\$ 295,000</u>	<u>\$ 295,000</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ (6,700)	\$ (21,204)	<u>\$ (17,359)</u>	<u>\$ (3,845)</u>
Unencumbered Cash, Beginning	36,436	29,736		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 29,736</u>	<u>\$ 8,532</u>		

*Exempt from budget law per A.G.O.77-9 and 78-258.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Community College Tuition**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 60	\$ 84	\$ -	\$ 84
<u>Expenditures</u>				
General Government:				
Transfer to general fund	\$ 883	\$ 351	\$ 291	\$ (60)
	<u>\$ 883</u>	<u>\$ 351</u>	<u>\$ 291</u>	<u>\$ (60)</u>
Cash Receipts Over (Under) Expenditures	\$ (823)	\$ (267)	<u>\$ (291)</u>	<u>\$ 24</u>
Unencumbered Cash, Beginning	1,174	351		
Prior Year Cancelled Encumbrances	-	-		
Equity transfer to general fund	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 351</u>	<u>\$ 84</u>		

*Exempt from budget law per K.S.A. 71-301(a).*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Appraiser's Cost**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2012*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 372,218	\$ 372,976	\$ 378,675	\$ (5,699)
Appropriation from general fund	-	8,655	-	8,655
Total cash receipts	<u>\$ 372,218</u>	<u>\$ 381,631</u>	<u>\$ 378,675</u>	<u>\$ 2,956</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 303,165	\$ 294,423	\$ 312,590	\$ 18,167
Commodities	25,533	26,284	27,300	1,016
Contractual	38,237	57,062	41,200	(15,862)
Capital Outlay	-	-	1,000	1,000
Operating transfer to Equipment Reserve	14,777	1,000	-	(1,000)
Total expenditures	<u>\$ 381,712</u>	<u>\$ 378,769</u>	<u>\$ 382,090</u>	<u>\$ 3,321</u>
Cash Receipts Over (Under) Expenditures	\$ (9,494)	\$ 2,862	<u>\$ (3,415)</u>	<u>\$ 6,277</u>
Unencumbered Cash, Beginning	9,832	338		
Prior Year Cancelled Encumbrances	-	20		
Unencumbered Cash, Ending	<u>\$ 338</u>	<u>\$ 3,220</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Future's Unlimited**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2012*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 159,845	\$ 19,610	\$ 22,612	\$ (3,002)
Federal grant	135,067	-	-	-
Local sales tax appropriation	-	209,413	125,640	83,773
Total receipts	<u>\$ 294,912</u>	<u>\$ 229,023</u>	<u>\$ 148,252</u>	<u>\$ 80,771</u>
<u>Expenditures</u>				
Health:				
Appropriation	\$ 163,213	\$ 256,102	\$ 172,329	\$ (83,773)
CDBG - NSP Grant:				
Rehab expense	131,792	-	-	-
Administration	3,275	-	-	-
Total expenditures	<u>\$ 298,280</u>	<u>\$ 256,102</u>	<u>\$ 172,329</u>	<u>\$ (83,773)</u>
Adjustment for qualifying budget credit	-	-	-	-
Total expenditures, adjusted	<u>\$ 298,280</u>	<u>\$ 256,102</u>	<u>\$ 172,329</u>	<u>\$ (83,773)</u>
Cash Receipts Over (Under) Expenditures	\$ (3,368)	\$ (27,079)	<u>\$ (24,077)</u>	<u>\$ (3,002)</u>
Unencumbered Cash, Beginning	31,897	28,529		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 28,529</u>	<u>\$ 1,450</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Economic Development**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011	2012		Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<u>Cash Receipts</u>				
Taxes	\$ 1	\$ -	\$ -	\$ -
<u>Expenditures</u>				
Economic Development:				
Miscellaneous	\$ -	\$ 22	\$ 20	\$ (2)
Cash Receipts Over (Under) Expenditures	\$ 1	\$ (22)	\$ (20)	<u>\$ (2)</u>
Unencumbered Cash, Beginning	21	22		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 22</u>	<u>\$ -</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Service Program for Elderly**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 94,280	\$ 97,717	\$ 99,287	\$ (1,570)
Appropriation from general fund	-	1,570	-	1,570
Total cash receipts	<u>\$ 94,280</u>	<u>\$ 99,287</u>	<u>\$ 99,287</u>	<u>\$ -</u>
<u>Expenditures</u>				
General Government:				
Appropriation	<u>\$ 98,164</u>	<u>\$ 99,287</u>	<u>\$ 99,287</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ (3,884)	\$ -	<u>\$ -</u>	<u>\$ -</u>
Unencumbered Cash, Beginning	3,884	-		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Tort Liability**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2012*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 198	\$ 83	\$ -	\$ 83
<u>Expenditures</u>				
General Government:				
Contractual Services	\$ 763	\$ 1,413	\$ 66,319	\$ 64,906
Cash Receipts Over (Under) Expenditures	\$ (565)	\$ (1,330)	<u>\$ (66,319)</u>	<u>\$ 64,989</u>
Unencumbered Cash, Beginning	140,466	139,901		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 139,901</u>	<u>\$ 138,571</u>		

*Exempt from budget law per K.S.A. 75-6110.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Special Highway Improvement**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Intergovernmental:		
KDOT loan	\$ -	\$ -
	<u>-</u>	<u>-</u>
Total cash receipts	<u>\$ -</u>	<u>\$ -</u>
 <u>Expenditures</u>		
Capital Outlay:		
Miscellaneous	\$ -	\$ 331
	<u>-</u>	<u>331</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ (331)
Unencumbered Cash, Beginning	331	331
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 331</u>	<u>\$ -</u>

*Exempt from budget law per K.S.A. 68-590.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Future's Unlimited Building**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 21,293	\$ 6,087	\$ 2,936	\$ 3,151
Local sales tax appropriation	-	14,696	-	14,696
Total cash receipts	<u>\$ 21,293</u>	<u>\$ 20,783</u>	<u>\$ 2,936</u>	<u>\$ 17,847</u>
 <u>Expenditures</u>				
Health:				
Appropriation	<u>\$ 21,704</u>	<u>\$ 22,500</u>	<u>\$ 22,500</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ (411)	\$ (1,717)	<u>\$ (19,564)</u>	<u>\$ 17,847</u>
Unencumbered Cash, Beginning	5,589	5,178		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 5,178</u>	<u>\$ 3,461</u>		

**Sumner County, Kansas****Special Purpose Fund****Concealed Carry Fees****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2012*

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

	2011	2012		Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<b><u>Cash Receipts</u></b>				
Other revenue:				
Fees	\$ 4,100	\$ 5,917	\$ 2,000	\$ 3,917
<b><u>Expenditures</u></b>				
Public Safety:				
Contractual	\$ 4,615	\$ 6,000	\$ 2,000	\$ (4,000)
Cash Receipts Over (Under) Expenditures	\$ (515)	\$ (83)	<u>\$ -</u>	<u>\$ (83)</u>
Unencumbered Cash, Beginning	15,435	14,920		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 14,920</u>	<u>\$ 14,837</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Special Parks and Recreation**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011	2012		Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<u>Cash Receipts</u>				
Liquor tax revenue	\$ 415	\$ 127	\$ 428	\$ (301)
<u>Expenditures</u>				
Culture and Recreation:				
Miscellaneous	\$ -	\$ 500	\$ 4,618	\$ 4,118
Cash Receipts Over (Under) Expenditures	\$ 415	\$ (373)	<u>\$ (4,190)</u>	<u>\$ 3,817</u>
Unencumbered Cash, Beginning	6,016	6,431		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 6,431</u>	<u>\$ 6,058</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Special Alcohol Program**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Liquor tax revenue	\$ 12,753	\$ 50,530	\$ 14,420	\$ 36,110
<u>Expenditures</u>				
Health:				
Appropriation	\$ 2,700	\$ 36,000	\$ 58,036	\$ 22,036
Cash Receipts Over (Under) Expenditures	\$ 10,053	\$ 14,530	<u>\$ (43,616)</u>	<u>\$ 58,146</u>
Unencumbered Cash, Beginning	57,479	67,532		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 67,532</u>	<u>\$ 82,062</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Local Environment Protection Grant**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Intergovernmental:		
State aid	\$ 6,649	\$ -
<u>Expenditures</u>		
General Government:		
Personal services	\$ 1,495	\$ -
Commodities	707	474
Contractual services	5,141	1,292
Capital outlay	-	-
Total expenditures	<u>\$ 7,343</u>	<u>\$ 1,766</u>
Cash Receipts Over (Under) Expenditures	\$ (694)	\$ (1,766)
Unencumbered Cash, Beginning	8,730	8,036
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 8,036</u>	<u>\$ 6,270</u>

*Exempt from budget law per K.S.A. 12-16,111.*

**Sumner County, Kansas****Special Purpose Fund****911 Wireless****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Other revenue:				
Fees	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>				
Public Safety	\$ -	\$ -	\$ -	\$ -
Transfer to Equipment Reserve	<u>54,970</u>	<u>4,556</u>	<u>4,556</u>	-
Total expenditures	<u>\$ 54,970</u>	<u>\$ 4,556</u>	<u>\$ 4,556</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ (54,970)	\$ (4,556)	<u>\$ (4,556)</u>	<u>\$ -</u>
Unencumbered Cash, Beginning	59,526	4,556		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 4,556</u>	<u>\$ -</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Sheriff's Technology Grant**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Law enforcement grant - COPS	\$ 768,050	\$ 488,200
	<u>                    </u>	<u>                    </u>
<u>Expenditures</u>		
Public Safety:		
Contractual	\$ 1,256,250	\$ -
	<u>                    </u>	<u>                    </u>
Total expenditures	\$ 1,256,250	\$ -
	<u>                    </u>	<u>                    </u>
Cash Receipts Over (Under) Expenditures	\$ (488,200)	\$ 488,200
Unencumbered Cash, Beginning	-	(488,200)
Prior Year Cancelled Encumbrances	<u>                    </u>	<u>                    </u>
Unencumbered Cash, Ending	<u>\$ (488,200)</u>	<u>\$ -</u>

**Sumner County, Kansas****Special Purpose Fund****2010 911 Wireless****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Other revenue:				
Fees	\$ 45,321	\$ -	\$ 103,000	\$ (103,000)
<u>Expenditures</u>				
Public Safety:				
Contractual	\$ 23,594	\$ 32,335	\$ 53,000	\$ 20,665
Capital outlay	-	-	50,000	50,000
Other financing uses:				
Operating transfers out	-	-	-	-
Total expenditures	\$ 23,594	\$ 32,335	\$ 103,000	\$ 70,665
Cash Receipts Over (Under) Expenditures	\$ 21,727	\$ (32,335)	\$ -	\$ (32,335)
Unencumbered Cash, Beginning	22,014	43,998		
Prior Year Cancelled Encumbrances	257	-		
Unencumbered Cash, Ending	\$ 43,998	\$ 11,663		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Community Corrections**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011	2012		Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<u>Cash Receipts</u>				
Intergovernmental				
State aid	\$ 153,792	\$ 157,775	\$ 160,000	\$ (2,225)
Other revenue	-	-	-	-
Total cash receipts	<u>\$ 153,792</u>	<u>\$ 157,775</u>	<u>\$ 160,000</u>	<u>\$ (2,225)</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 147,236	\$ 151,501	\$ 150,734	\$ (767)
Commodities	1,839	3,462	1,672	(1,790)
Contractual	6,595	4,056	7,594	3,538
Capital Outlay	3,176	2,189	-	(2,189)
Reimbursements	(1,774)	(3,504)	-	3,504
Payments to other agencies	-	-	-	-
Total expenditures	<u>\$ 157,072</u>	<u>\$ 157,704</u>	<u>\$ 160,000</u>	<u>\$ 2,296</u>
Cash Receipts Over (Under) Expenditures	\$ (3,280)	\$ 71	<u>\$ -</u>	<u>\$ 71</u>
Unencumbered Cash, Beginning	16,783	13,503		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>20</u>		
Unencumbered Cash, Ending	<u>\$ 13,503</u>	<u>\$ 13,594</u>		

**Sumner County, Kansas****Special Purpose Fund****Work Release****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Other revenue:				
Collections	\$ 15,355	\$ 11,930	\$ 10,000	\$ 1,930
<u>Expenditures</u>				
Public Safety:				
Program expenditures	\$ 20,666	\$ 18,676	\$ 25,000	\$ 6,324
Reimbursements	-	-	-	-
Total expenditures	\$ 20,666	\$ 18,676	\$ 25,000	\$ 6,324
Cash Receipts Over (Under) Expenditures	\$ (5,311)	\$ (6,746)	\$ (15,000)	\$ 8,254
Unencumbered Cash, Beginning	34,560	29,249		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 29,249	\$ 22,503		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Reappraisal**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Taxes	\$ -	\$ -
 <u>Expenditures</u>		
General Government:		
Miscellaneous	\$ -	\$ 11
Cash Receipts Over (Under) Expenditures	\$ -	\$ (11)
Unencumbered Cash, Beginning	11	11
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 11</u>	<u>\$ -</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Sanitary Landfill Capital Outlay**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Fees	\$ -	\$ -
Total cash receipts	<u>\$ -</u>	<u>\$ -</u>
 <u>Expenditures</u>		
Public Works:		
Commodities	\$ -	\$ -
Capital outlay	5,933	-
Transfer to general fund	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 5,933</u>	<u>\$ -</u>
 Cash Receipts Over (Under) Expenditures	\$ (5,933)	\$ -
 Unencumbered Cash, Beginning	113,463	107,530
 Prior Year Cancelled Encumbrances	-	-
 Equity fund transfer	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 107,530</u>	<u>\$ 107,530</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**911 Emergency Phone System**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Collections	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>				
General Government	\$ -	\$ -	\$ -	\$ -
Prior year balance to 2010 911 Wire Line fund	-	28,006	28,006	-
Total expenditures	\$ -	\$ 28,006	\$ 28,006	\$ -
Cash Receipts Over (Under) Expenditures	\$ -	\$ (28,006)	\$ (28,006)	\$ -
Unencumbered Cash, Beginning	30,621	30,641		
Prior Year Cancelled Encumbrances	20	-		
Unencumbered Cash, Ending	\$ 30,641	\$ 2,635		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Capital Improvement**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 10,273	\$ 117,477	\$ 121,169	\$ (3,692)
Other:				-
Reimbursements	-	-	-	-
Total cash receipts	<u>\$ 10,273</u>	<u>\$ 117,477</u>	<u>\$ 121,169</u>	<u>\$ (3,692)</u>
 <u>Expenditures</u>				
Capital Outlay:				
Capital outlay	\$ 31,446	\$ 29,468	\$ 143,000	\$ 113,532
Transfer to Equipment Reserve	-	113,532	-	(113,532)
	<u>\$ 31,446</u>	<u>\$ 143,000</u>	<u>\$ 143,000</u>	<u>\$ -</u>
 Cash Receipts Over (Under) Expenditures	\$ (21,173)	\$ (25,523)	<u>\$ (21,831)</u>	<u>\$ (3,692)</u>
 Unencumbered Cash, Beginning	92,352	71,179		
 Prior Year Cancelled Encumbrances	-	-		
 Unencumbered Cash, Ending	<u>\$ 71,179</u>	<u>\$ 45,656</u>		

*Not subject to budget law per K.S.A. 19-120.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Sheriff Asset Forfeiture**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Drug tax	\$ -	\$ -
Forfeitures	418	10,290
Total cash receipts	<u>\$ 418</u>	<u>\$ 10,290</u>
 <u>Expenditures</u>		
Public Safety:		
Capital outlay	<u>\$ -</u>	<u>\$ 10,137</u>
 Cash Receipts Over (Under) Expenditures	 \$ 418	 \$ 153
 Unencumbered Cash, Beginning	 3,696	 4,114
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ 4,114</u>	 <u>\$ 4,267</u>

*Exempt from budget law per K.S.A. 60-4117.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Federal Equitable Sharing**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Treasury receipts	\$ 5,076	\$ -
Dept of Justice receipts	<u>156,041</u>	<u>216,221</u>
Total revenue	<u>\$ 161,117</u>	<u>\$ 216,221</u>
 <u>Expenditures</u>		
General Government:		
Contractual	\$ 12,646	\$ 72,624
	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 12,646</u>	<u>\$ 72,624</u>
 Cash Receipts Over (Under) Expenditures	 \$ 148,471	 \$ 143,597
 Unencumbered Cash, Beginning	 38,280	 186,751
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ 186,751</u>	 <u>\$ 330,348</u>

*Expenditures offset by budget credit. Not a budget violation.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**2010 911 Wire Line Fund**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011	2012		Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<u>Cash Receipts</u>				
Other revenue:				
Fees	\$ 72,518	\$ 146,216	\$ 81,000	\$ 65,216
Allocate receipts from 911 Emergency				
Phone System	-	28,006	28,006	-
Total cash receipts	<u>\$ 72,518</u>	<u>\$ 174,222</u>	<u>\$ 109,006</u>	<u>\$ 65,216</u>
<u>Expenditures</u>				
Public Safety:				
Contractual	\$ 68,084	\$ 45,889	\$ 83,600	\$ 37,711
Capital outlay	2,240	2,982	17,400	14,418
Operating transfers out	-	-	-	-
Total expenditures	<u>\$ 70,324</u>	<u>\$ 48,871</u>	<u>\$ 101,000</u>	<u>\$ 52,129</u>
 Cash Receipts Over (Under) Expenditures	 \$ 2,194	 \$ 125,351	 <u>\$ 8,006</u>	 <u>117,345.00</u>
 Unencumbered Cash, Beginning	 30,524	 32,967		
 Prior Year Cancelled Encumbrances	 <u>249</u>	 <u>-</u>		
 Unencumbered Cash, Ending	 <u>\$ 32,967</u>	 <u>\$ 158,318</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Sex Offender Fee**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2012*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Other revenue:				
Fees	\$ 4,015	\$ 4,425	\$ 4,000	\$ 425
<u>Expenditures</u>				
Public Safety:				
Contractual	\$ -	\$ -	\$ -	\$ -
Commodities	3,500	3,500	4,000	500
	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 4,000</u>	<u>\$ 500</u>
Cash Receipts Over (Under) Expenditures	\$ 515	\$ 925	<u>\$ -</u>	<u>\$ 925</u>
Unencumbered Cash, Beginning	2,560	3,075		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 3,075</u>	<u>\$ 4,000</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**No Fund Warrant**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
<u>Cash Receipts</u>		
Taxes:		
Delinquent taxes	\$ -	\$ -
<u>Expenditures</u>		
Other financing uses:		
Miscellaneous	\$ -	\$ 26
Cash Receipts Over (Under) Expenditures	\$ -	\$ (26)
Unencumbered Cash, Beginning	26	26
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 26</u>	<u>\$ -</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Inmate Phone System**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011	2012		Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<u>Cash Receipts</u>				
Other revenue:				
Collections	\$ 22,902	\$ 46,117	\$ 36,000	\$ 10,117
<u>Expenditures</u>				
Public Safety:				
Communication equipment	\$ 15,917	\$ 38,510	\$ 40,000	\$ 1,490
Reimbursements	-	-	-	-
Total expenditures	<u>\$ 15,917</u>	<u>\$ 38,510</u>	<u>\$ 40,000</u>	<u>\$ 1,490</u>
Cash Receipts Over (Under) Expenditures	\$ 6,985	\$ 7,607	<u>\$ (4,000)</u>	<u>\$ 11,607</u>
Unencumbered Cash, Beginning	9,744	16,729		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 16,729</u>	<u>\$ 24,336</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Equipment Reserve**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Reimbursements	\$ 25,945	\$ 7,574
Other financing sources:		
Operating transfer from Treasurer	-	25,000
Operating transfer from General-Courthouse	450,038	-
Operating transfer from Planning & Zoning	-	7,000
Operating transfer from Information Services	-	113,532
Operating transfer from Election	5,321	10,000
Operating transfer from Appraiser	14,777	1,000
Operating transfer from County Clerk	-	1,000
Operating transfer from Noxious Weed	26,000	-
Operating transfer from 911 Wireless	54,970	4,556
Operating transfer from Special Auto	20,000	-
Total cash receipts	<u>\$ 597,051</u>	<u>\$ 169,662</u>
<u>Expenditures</u>		
Capital Outlay:		
Capital outlay	\$ 88,448	\$ 79,882
Reimbursements	1,658	-
Operating transfers out:		
Transfer to General	75,000	-
Transfer to General - Emergency Management	-	13,000
Transfer to Health	45,000	-
Transfer to General - Planning & Zoning	-	3,000
Total expenditures	<u>\$ 210,106</u>	<u>\$ 95,882</u>
Cash Receipts Over (Under) Expenditures	\$ 386,945	\$ 73,780
Unencumbered Cash, Beginning	711,785	1,098,730
Prior Year Cancelled Encumbrances	-	2,739
Unencumbered Cash, Ending	<u>\$ 1,098,730</u>	<u>\$ 1,175,249</u>

*Not subject to budget law per K.S.A. 19-119.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**County Cemetery**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2012*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Fees collected and sales	\$ 11,620	\$ 7,463	\$ 15,000	\$ (7,537)
<u>Expenditures</u>				
General Government:				
Contractual services	\$ 3,090	\$ 3,150	\$ 6,500	\$ 3,350
Capital outlay	-	-	10,000	10,000
Total expenditures	\$ 3,090	\$ 3,150	\$ 16,500	\$ 13,350
Cash Receipts Over (Under) Expenditures	\$ 8,530	\$ 4,313	\$ 8,500	\$ (4,187)
Unencumbered Cash, Beginning	113,015	121,695		
Prior Year Cancelled Encumbrances	<u>150</u>	<u>-</u>		
Unencumbered Cash, Ending	\$ <u>121,695</u>	\$ <u>126,008</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**DARE Program**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Reimbursement from Special Alcohol	\$ -	\$ 4,500
<u>Expenditures</u>		
Public Safety:		
Program expenditures	\$ 4,454	\$ 2,000
Cash Receipts Over (Under) Expenditures	\$ (4,454)	\$ 2,500
Unencumbered Cash, Beginning	6,901	2,716
Prior Year Cancelled Encumbrances	<u>269</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 2,716</u>	<u>\$ 5,216</u>

**Sumner County, Kansas****Special Purpose Fund****Juvenile Justice****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Intergovernmental				
Grant	\$ 246,076	\$ 228,757	\$ 236,341	\$ (7,584)
<u>Expenditures</u>				
General Government:				
Personal services	\$ 223,293	\$ 204,508	\$ 207,361	\$ 2,853
Commodities	1,420	1,857	3,154	1,297
Contractual	18,970	22,024	25,826	3,802
Capital outlay	1,963	7,609	-	(7,609)
Reimbursements	5,625	(425)	-	425
Total expenditures	<u>\$ 251,271</u>	<u>\$ 235,573</u>	<u>\$ 236,341</u>	<u>\$ 768</u>
Cash Receipts Over (Under) Expenditures	\$ (5,195)	\$ (6,816)	\$ -	\$ (6,816)
Unencumbered Cash, Beginning	45,454	40,259		
Prior Year Cancelled Encumbrances	-	30		
Unencumbered Cash, Ending	<u>\$ 40,259</u>	<u>\$ 33,473</u>		

**Sumner County, Kansas****Special Purpose Fund****EMA/Cert****Schedule of Receipts & Expenditures - Actual****Regulatory Basis***For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Intergovernmental:		
Federal program	\$ 4,114	\$ -
State program	1,371	-
Miscellaneous revenue	-	-
Total cash receipts	<u>\$ 5,485</u>	<u>\$ -</u>
<u>Expenditures</u>		
General Government:		
Grant expenditures	<u>\$ 5,485</u>	<u>\$ 334</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ (334)
Unencumbered Cash, Beginning	334	334
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 334</u>	<u>\$ -</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**County Attorney - Asset Forfeiture**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Forfeitures	\$ 190	\$ 200
<u>Expenditures</u>		
General Government		
Capital outlay	\$ -	\$ -
Reimbursements	-	-
Total expenditures	\$ -	\$ -
Cash Receipts Over (Under) Expenditures	\$ 190	\$ 200
Unencumbered Cash, Beginning	3,371	3,561
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 3,561</u>	<u>\$ 3,761</u>

*Exempt from budget law per K.S.A. 60-4117.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**War Memorial**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
<u>Cash Receipts</u>		
Miscellaneous	\$ _____ -	\$ _____ -
 <u>Expenditures</u>		
Culture and Recreation:		
Miscellaneous	\$ _____ -	\$ _____ -
 Cash Receipts Over (Under) Expenditures	\$ _____ -	\$ _____ -
 Unencumbered Cash, Beginning	300	300
 Prior Year Cancelled Encumbrances	_____ -	_____ -
 Unencumbered Cash, Ending	<u>\$ 300</u>	<u>\$ 300</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Local Emergency Planning**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Fees	\$ -	\$ -
<u>Expenditures</u>		
Public Safety:		
Miscellaneous	\$ -	\$ 8
Cash Receipts Over (Under) Expenditures	\$ -	\$ (8)
Unencumbered Cash, Beginning	8	8
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 8</u>	<u>\$ -</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Neighborhood Revitalization**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Property tax withheld from taxing districts	\$ 1,831,184	\$ 1,078,146
Fees collected	<u>108,795</u>	<u>102,340</u>
Total cash receipts	<u>\$ 1,939,979</u>	<u>\$ 1,180,486</u>
 <u>Expenditures</u>		
General Government:		
Taxes refunded	\$ 1,148,167	\$ 1,167,566
Administrative expenses	522	-
Appropriation to general fund	<u>-</u>	<u>209,407</u>
Total expenditures	<u>\$ 1,148,689</u>	<u>\$ 1,376,973</u>
 Cash Receipts Over (Under) Expenditures	 \$ 791,290	 \$ (196,487)
 Unencumbered Cash, Beginning	 (595,113)	 196,177
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>310</u>
 Unencumbered Cash, Ending	 <u>\$ 196,177</u>	 <u>\$ -</u>

*Exempt from budget law per K.S.A. 12-17,118*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Special Emergency Response Team**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Fees collected	\$ 21,750	\$ 14,115
<u>Expenditures</u>		
General Government:		
Miscellaneous	\$ 19,244	\$ 21,003
Cash Receipts Over (Under) Expenditures	\$ 2,506	\$ (6,888)
Unencumbered Cash, Beginning	7,701	10,207
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 10,207</u>	<u>\$ 3,319</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Donations for Drug Dog**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Donations	\$ 9,975	\$ -
 <u>Expenditures</u>		
Public Safety:		
Commodities	\$ 12,304	\$ 314
 Cash Receipts Over (Under) Expenditures	\$ (2,329)	\$ (314)
 Unencumbered Cash, Beginning	6,073	3,744
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 3,744</u>	<u>\$ 3,430</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Register of Deeds Technology**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Collections	\$ 59,050	\$ 45,603
 <u>Expenditures</u>		
Capital Outlay:		
Capital outlay	\$ 15,199	\$ 73,032
 Cash Receipts Over (Under) Expenditures	\$ 43,851	\$ (27,429)
 Unencumbered Cash, Beginning	25,223	69,074
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 69,074</u>	<u>\$ 41,645</u>

*Exempt from budget law per K.S.A. 28-115a*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Sales Tax Revenue-Detention Center**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Taxes:		
Local sales tax	\$ 953,566	\$ -
Use of money and property:		
Interest earnings	<u>1,290</u>	<u>-</u>
Total cash receipts	<u>\$ 954,856</u>	<u>\$ -</u>
 <u>Expenditures</u>		
Debt Service:		
Bond principal	\$ 7,660,000	\$ -
Bond interest	174,250	-
Refunding cost	837,201	-
Refunding expense	5,500	-
Capital outlay-project cost	11,282	-
Other financing uses:		
Transfer to General-fund close out	<u>919,873</u>	<u>-</u>
Total expenditures	<u>\$ 9,608,106</u>	<u>\$ -</u>
 Cash Receipts Over (Under) Expenditures	 \$ (8,653,250)	 \$ -
 Unencumbered Cash, Beginning	 8,653,250	 -
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ -</u>	 <u>\$ -</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Sales Tax Revenue-Health Care**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011	2012		Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<u>Cash Receipts</u>				
Taxes:				
Local sales tax	\$ 957,472	\$ 1,379,564	\$ 1,401,000	\$ (21,436)
Total cash receipts	<u>\$ 957,472</u>	<u>\$ 1,379,564</u>	<u>\$ 1,401,000</u>	<u>\$ (21,436)</u>
<u>Expenditures</u>				
Local sales tax appropriations to other funds	\$ -	\$ -	\$ 1,290,586	\$ 1,290,586
Local sales tax appropriation to Ambulance	20,000	571,892	-	(571,892)
Local sales tax appropriation to Health	27,550	186,092	-	(186,092)
Local sales tax appropriation to Mental Health	-	240,785	-	(240,785)
Local sales tax appropriation to Futures Unlimited	-	209,413	-	(209,413)
Local sales tax appropriation to Futures Unl. Bldg	-	14,696	-	(14,696)
Local sales tax appropriation to Sumner Hosp. Dist. 1	-	30,000	-	(30,000)
Local sales tax appropriation to Sumner Reg Med Ctr	-	120,000	-	(120,000)
Total expenditures	<u>\$ 47,550</u>	<u>\$ 1,372,878</u>	<u>\$ 1,290,586</u>	<u>\$ (82,292)</u>
Cash Receipts Over (Under) Expenditures	\$ 909,922	\$ 6,686	\$ 110,414	\$ (103,728)
Unencumbered Cash, Beginning	-	909,922		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 909,922</u>	<u>\$ 916,608</u>		

**Sumner County, Kansas****Special Purpose Fund****Bio-Terrorism****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Intergovernmental:				
Federal grant	\$ 24,068	\$ 19,230	\$ 25,000	\$ (5,770)
<u>Expenditures</u>				
Public Safety:				
Personal services	\$ 8,304	\$ 8,547	\$ 8,707	\$ 160
Commodities	461	658	450	
Contractual	13,829	6,968	15,843	
Capital outlay	272	2,937	-	(2,937)
Total expenditures	\$ 22,866	\$ 19,110	\$ 25,000	\$ 5,890
Cash Receipts Over (Under) Expenditures	\$ 1,202	\$ 120	\$ -	\$ 120
Unencumbered Cash, Beginning	39,094	40,296		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 40,296	\$ 40,416		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Pan Flu Grant**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
<u>Cash Receipts</u>		
Intergovernmental:		
Grant	\$ -	\$ -
 <u>Expenditures</u>		
Health	\$ -	\$ -
 Cash Receipts Over (Under) Expenditures	\$ -	\$ -
 Unencumbered Cash, Beginning	9,958	9,958
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 9,958</u>	<u>\$ 9,958</u>

*Exempt from budget per K.S.A. 12-1663*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Cities Readiness Grant**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011	2012		Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<u>Cash Receipts</u>				
Intergovernmental:				
Grant	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>				
Health:				
Miscellaneous	\$ -	\$ 56	\$ 3,000	\$ 2,944
	<u>\$ -</u>	<u>\$ 56</u>	<u>\$ 3,000</u>	<u>\$ 2,944</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ (56)	<u>\$ (3,000)</u>	<u>\$ 2,944</u>
Unencumbered Cash, Beginning	19,717	19,717		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 19,717</u>	<u>\$ 19,661</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Auto License Fee**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Taxes	\$ 1,540	\$ 1,602
Fees	187,732	197,561
Miscellaneous	9,033	4,139
Total cash receipts	<u>\$ 198,305</u>	<u>\$ 203,302</u>
<u>Expenditures</u>		
General Government		
Personal services	\$ 145,006	\$ 150,983
Commodities	13,832	12,594
Contractual services	9,820	13,438
Capital outlay	516	-
Operating transfer to equipment reserve	20,000	-
Operating transfer to general fund	25,159	29,131
Reimbursements	-	(3,739)
Total expenditures	<u>\$ 214,333</u>	<u>\$ 202,407</u>
Cash Receipts Over (Under) Expenditures	\$ (16,028)	\$ 895
Unencumbered Cash, Beginning	45,159	29,131
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 29,131</u>	<u>\$ 30,026</u>

*Not subject to budget law per K.S.A. 8-145*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 359,233	\$ 370,433	\$ 377,075	\$ (6,642)
Reimbursement from Road & Bridge fund	3,507	9,902	-	9,902
	<u>\$ 362,740</u>	<u>\$ 380,335</u>	<u>\$ 377,075</u>	<u>\$ 3,260</u>
<u>Expenditures</u>				
Debt Service				
Principal	\$ 295,297	\$ 306,518	\$ 306,518	\$ -
Interest	81,244	70,023	70,023	-
Other	-	-	1,001	1,001
Total expenditures	<u>\$ 376,541</u>	<u>\$ 376,541</u>	<u>\$ 377,542</u>	<u>\$ 1,001</u>
Cash Receipts Over (Under) Expenditures	\$ (13,801)	\$ 3,794	\$ (467)	<u>\$ 4,261</u>
Unencumbered Cash, Beginning	13,806	5		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 5</u>	<u>\$ 3,799</u>		

**Sumner County, Kansas**  
**Bond and Interest Fund**  
**Slate Valley Sewer**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011	2012		Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<u>Cash Receipts</u>				
Other revenue:				
Collections	\$ 16,764	\$ 16,637	\$ 16,000	\$ 637
Reimbursements	-	-	-	-
Total cash receipts	<u>\$ 16,764</u>	<u>\$ 16,637</u>	<u>\$ 16,000</u>	<u>\$ 637</u>
<u>Expenditures</u>				
Debt Service:				
Bond principal	\$ 8,719	\$ 8,957	\$ 8,957	\$ -
Bond interest	4,017	3,801	4,188	387
Other costs	1,311	954	9,509	8,555
Total expenditures	<u>\$ 14,047</u>	<u>\$ 13,712</u>	<u>\$ 22,654</u>	<u>\$ 8,942</u>
Cash Receipts Over (Under) Expenditures	\$ 2,717	\$ 2,925	<u>\$ (6,654)</u>	<u>\$ 9,579</u>
Unencumbered Cash, Beginning	9,655	12,372		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 12,372</u>	<u>\$ 15,297</u>		

**Sumner County, Kansas**  
**Capital Project Fund**  
**Jail Construction**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Reimbursement from Sales Tax Fund	\$ 11,282	\$ -
<u>Expenditures</u>		
Capital Outlay:		
Capital outlay	\$ 11,282	\$ -
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Sumner County, Kansas**  
**Trust Fund**  
**Prosecuting Attorney Trainee Fund**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Fees	\$ 8,263	\$ 7,752	\$ 6,000	\$ 1,752
<u>Expenditures</u>				
Public Safety				
Contractual	\$ 398	\$ 3,899	\$ 6,000	\$ 2,101
Total expenditures	\$ 398	\$ 3,899	\$ 6,000	\$ 2,101
Cash Receipts Over (Under) Expenditures	\$ 7,865	\$ 3,853	<u>\$ -</u>	<u>\$ 3,853</u>
Unencumbered Cash, Beginning	32,097	39,962		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 39,962</u>	<u>\$ 43,815</u>		

**Sumner County, Kansas**  
**Trust Fund**  
**Self-Funded Medical Insurance**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2012*

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Employer's contribution	\$ -	\$ -
Employee benefits fund	-	-
Employee contribution	-	-
Total cash receipts	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
Operating transfer to general fund	<u>\$ -</u>	<u>\$ 5,999</u>
Total expenditures	<u>\$ -</u>	<u>\$ 5,999</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ (5,999)
Unencumbered Cash, Beginning	5,999	5,999
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 5,999</u>	<u>\$ -</u>

*Not subject to budget law per K.S.A. 8-145.*

**Sumner County, Kansas**  
**Agency Funds**  
**Summary of Receipts and Disbursements**  
**Regulatory Basis**  
*For the Year Ended December 31, 2012*

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
County Clerk				
Fish and Game Licenses	\$ 5,185	\$ 1,644	\$ 1,681	\$ 5,148
County Treasurer:				-
Motor vehicle fees and sales tax collections				
Division of vehicles	\$ 4,043	\$ 1,504,479	\$ 1,507,185	\$ 1,337
Sales tax collection	54,545	747,862	758,943	43,464
	<u>\$ 58,588</u>	<u>\$ 2,252,341</u>	<u>\$ 2,266,128</u>	<u>\$ 44,801</u>
Division of Vehicles Drivers License and SRS	\$ 83,415	\$ 164,272	\$ 247,429	\$ 258
Tax Collections				
Special City County Highway	\$ -	\$ 888,345	\$ 888,345	\$ -
Mineral tax	-	42,918	33,551	9,367
Recreational vehicle tax	20,546	49,219	61,937	7,828
Recreational vehicle tax interest	1,526	-	1,526	-
Cash long (short)	(668)	37,489	36,828	(7)
Motor vehicle tax	105,373	3,456,131	2,714,978	846,526
Motor vehicle tax interest	24,331	3,195	27,526	-
Real estate redemption	450,664	691,245	928,126	213,783
Real estate redemption interest	95,682	109,808	205,490	-
Delinquent personal prop tax: Court	46,668	55,780	87,821	14,627
Personal redemption - costs	19,105	6,634	25,739	-
Current tax	17,920,686	29,481,509	29,250,039	18,152,156
Due to gen fund-int on delinquent tax	35,489	31,440	66,929	-
Advance tax	-	1,377	-	1,377
Prior year refunds	(29,127)	35,946	6,819	-
Taxes in suspension	56	135,490	110,761	24,785
Taxes in escrow	55,938	1,206	-	57,144
Oil/Gas valuation depletion	-	181,807	-	181,807
Undistributed funds	-	139,091	-	139,091
	<u>\$ 18,746,269</u>	<u>\$ 35,348,630</u>	<u>\$ 34,446,415</u>	<u>\$ 19,648,484</u>
Taxing District Accounts				
State Educational Building	\$ -	\$ 199,144	\$ 199,144	\$ -
State Institutional Building	-	99,572	99,572	-
Peck Improvement District	18,007	58,624	74,242	2,389
Suppesville Sewer District	193	3,035	2,009	1,219
Townships	18,075	2,837,194	2,855,269	-
Cemeteries	-	151,893	151,893	-
Misc districts	20	678,712	678,732	-
Cities	(1,053)	4,746,821	4,745,768	-
School districts	(16,342)	11,919,716	11,903,374	-
	<u>\$ 18,900</u>	<u>\$ 20,694,711</u>	<u>\$ 20,710,003</u>	<u>\$ 3,608</u>
Total County Treasurer Agency Funds	\$ 18,907,172	\$ 58,459,954	\$ 57,669,975	\$ 19,697,151
District Court	\$ 67,262	\$ 1,546,029	\$ 1,580,820	\$ 32,471
Law Library	\$ 28,958	\$ 37,092	\$ 22,995	\$ 43,055
Total Agency Funds	<u>\$ 19,008,577</u>	<u>\$ 60,044,719</u>	<u>\$ 59,275,471</u>	<u>\$ 19,777,825</u>