

COUNTY OF CHASE, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2012

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

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Chase County
Cottonwood Falls, Kansas

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Report on Supplementary Information

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

Prior Year Comparative Analysis

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated June 27, 2012. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statement or to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statement as a whole.

Restricted Use

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

Respectfully Submitted,

Schlatterbeck and Burns, LLC

May 15, 2013

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

| | Beginning Unencumbered Cash Balance | Cash Receipts | Expenditures | Ending Unencumbered Cash Balance | Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|--|---|------------------|--------------|--|--|------------------------|
| Governmental Type Funds: | | | | | | |
| General | \$ 1,632,412 | 1,842,532 | 1,887,864 | 1,587,080 | 32,059 | 1,619,139 |
| Special Purpose: | | | | | | |
| Detention Facility | 1,235,879 | 2,336,201 | 1,922,712 | 1,649,368 | 29,037 | 1,678,405 |
| Courthouse Preservation | 32,760 | 123,339 | 53,840 | 102,259 | | 102,259 |
| Fair Building | 168 | 1,596 | 1,500 | 264 | | 264 |
| Health | 38,525 | 145,821 | 116,843 | 67,503 | 2,168 | 69,671 |
| Mental Health | 961 | 4,880 | 5,000 | 841 | | 841 |
| Road and Bridge | 180,834 | 892,700 | 846,851 | 226,683 | 16,513 | 243,196 |
| Rural Fire District No. 1 | 24,314 | 105,495 | 108,720 | 21,089 | 1,256 | 22,345 |
| Service Program for the Elderly | 38,867 | 89,404 | 88,856 | 39,415 | 2,101 | 41,516 |
| Special Alcohol Program | 6,735 | 1,014 | 2,400 | 5,349 | | 5,349 |
| Special Bridge | 106,241 | 78,106 | 28,424 | 155,923 | | 155,923 |
| Special Liability | | 75,064 | 74,353 | 711 | | 711 |
| Special Park and Recreation | 7,527 | 530 | 515 | 7,542 | | 7,542 |
| Special Road and Bridge | 23,027 | 212,929 | 193,782 | 42,174 | 32,472 | 74,646 |
| Special Ambulance Equipment | 467 | | | 467 | | 467 |
| Special Capital Improvement | 183,267 | | 83,000 | 100,267 | | 100,267 |
| Special Equipment Reserve | 94,500 | 38,887 | 73,296 | 60,091 | | 60,091 |
| Special Machinery | 57,451 | 80,000 | 77,811 | 59,640 | | 59,640 |
| Rural Fire District Building | 30,803 | 26,450 | | 57,253 | | 57,253 |
| Special Rural Fire Equipment | 123,900 | 20,001 | 11,888 | 132,013 | | 132,013 |
| Emergency Telephone Service | 27,040 | 69,735 | 10,915 | 85,860 | | 85,860 |
| Emergency Telephone Service - Wireless | 39,036 | 876 | 39,912 | | | |
| Bond and Interest: | | | | | | |
| Bond and Interest | 39,998 | 78,734 | 83,269 | 35,463 | | 35,463 |
| Jail Bond and Interest | 119,318 | 144,606 | 157,294 | 106,630 | | 106,630 |
| Courthouse Debt Service | 1,338,198 | 258,388 | 73,171 | 1,523,415 | | 1,523,415 |
| Detention Center Bond Reserve | 90,459 | 14,421 | | 104,880 | | 104,880 |
| Expendable Trusts: | | | | | | |
| Special Auto | 3,878 | 20,770 | 16,334 | 8,314 | 276 | 8,590 |
| Prosecuting Attorney Training | 8,410 | 1,518 | 4,505 | 5,423 | | 5,423 |
| Special Law Enforcement Trust | 956 | | | 956 | | 956 |
| Conceal and Carry Permit Fees | 730 | 520 | | 1,250 | | 1,250 |
| Register of Deeds Technology | 17,873 | 5,532 | 9,992 | 13,413 | | 13,413 |
| Prosecuting Attorney Trust | 2,112 | | | 2,112 | | 2,112 |
| County Attorney Trust | 3,454 | 20 | | 3,474 | | 3,474 |
| Gifts | 2,938 | | | 2,938 | | 2,938 |
| Domestic Violence | 1,000 | | | 1,000 | | 1,000 |
| Juvenile Probation | 1,091 | 60 | | 1,151 | | 1,151 |
| Court Trustees | 2,510 | | | 2,510 | | 2,510 |
| Registered Offenders Fees | 162 | 340 | | 502 | | 502 |

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

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

| | Beginning Unencumbered Cash Balance | Cash Receipts | Expenditures | Ending Unencumbered Cash Balance | Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|------------------|------------------|--|--|------------------------|
| Park Bridge Escrow | 121,206 | | | 121,206 | | 121,206 |
| Crime Prevention | 23,967 | 10,195 | 9,856 | 24,306 | | 24,306 |
| Bridge Building - KDOT Exchange Program | 160,364 | 77,268 | | 237,632 | | 237,632 |
| Judicial Technology Grant | 912 | 455 | | 1,367 | | 1,367 |
| Total Primary Government (1) | <u>5,824,250</u> | <u>6,758,387</u> | <u>5,982,903</u> | <u>6,599,734</u> | <u>115,882</u> | <u>6,715,616</u> |
| Composition of Cash: | | | | | | |
| Cash and Cash Items on Hand | | | | | | 4,946 |
| Certificates of Deposit | | | | | | 1,322,955 |
| Demand Deposits | | | | | | 1,374,103 |
| Money Market Accounts | | | | | | 86,493 |
| Municipal Investment Pool | | | | | | 7,563,098 |
| Less: Agency Funds | | | | | | (3,635,978) |
| Adjustment for Rounding | | | | | | (1) |
| Total Primary Government (1) | | | | | | <u>6,715,616</u> |

(1) Excluding Agency Funds

Note 1 **Summary of Significant Accounting Policies**

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including other governmental organizations in the financial reports is the exercise of oversight responsibility over such organizations. Oversight responsibility is derived from the County's powers and includes, but is not limited to, financial accountability, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. Basis of Presentation

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

The following types of funds comprise the financial activities of the County for the year of 2012:

Governmental Funds:

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

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

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

Fiduciary Funds:

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

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction,

County of Chase, Kansas
Notes to Financial Statements
December 31, 2012

a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has obtained a waiver of generally accepted accounting principles from the State of Kansas which thereby requires this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper 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 were no budget amendments during the 2012 fiscal year.

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a

County of Chase, Kansas
Notes to Financial Statements
December 31, 2012

purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Special Ambulance Vehicle Fund
Special Equipment Reserve Fund
Special Machinery Fund
Special Rural Fire Building Fund
Special Rural Fire Equipment Fund

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

E. Assets, Liabilities, and Fund Equity

Cash and Cash Equivalents

For the purpose of financial reporting, "Cash and Cash Equivalents" includes cash on hand, demand and savings deposits and certificates of deposit. To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to general fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

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

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

Inventories and Prepaid Expenses

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

Long-Term Debt

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

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

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

Reimbursed Expenses

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

Interfund Transactions

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

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

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

Wireless Emergency Telephone Fund expenditures exceeded budget authority in the amount of \$29,912. However that excess expenditure resulted from a residual equity transfer which is exempt from the Kansas budget law. Closing of that fund was required by Kansas statutes.

Compliance with Kansas Depository Security Law

No Violations. One depository balance exceeded pledged securities and FDIC insurance in the amount of \$5,640. However, that amount was covered under a peak period agreement as provided by K.S.A. 9-1402.

County of Chase, Kansas
Notes to Financial Statements
December 31, 2012

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

A. Assets:

Deposits and Investments

The County held the following investment as of December 31, 2012:

| <u>Investment Type</u> | <u>Fair Value</u> | <u>Less than 1 Yr.</u> | <u>Rating</u> |
|----------------------------------|-------------------|------------------------|---------------|
| Kansas Municipal Investment Pool | 7,563,098 | 7,563,098 | S&P AA Af/S1+ |

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

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

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. One hundred percent of the County's investments were held in the Kansas Municipal Investment Pool as of December 31, 2012.

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 maintained full coverage and has not designated any "peak periods".

At December 31, 2012, the County's carrying amount of deposits was \$2,774,290 and the bank balance was \$2,977,735. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$508,990 was covered by federal depository insurance, \$2,454,115 was collateralized with securities held by the pledging financial institution's agents in the County's name, and the balance of \$5,640 was unsecured.

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.

County of Chase, Kansas
Notes to Financial Statements
December 31, 2012

General Fixed Assets

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

The County has received a waiver of compliance until December 31, 2012, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Other Post Employment Benefits

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

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. The premium is paid in full by the insured. There is no cost to the government under this program.

County of Chase, Kansas
Notes to Financial Statements
December 31, 2012

General Long-Term Debt

Legal Debt Limit:

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. K.S.A. 10-307 exempts bonds issued for the purpose of constructing or remodeling a courthouse, jail or law enforcement center. Therefore all 2008 series A-C bonds and the 2006 series A bonds are thereby exempt from the aggregate debt limit. Chase County assessed valuation at July 1, 2012 was \$40,845,060. The County outstanding bond indebtedness serviced with mill levy at December 31, 2012 was \$120,000. The resulting legal debt margin was \$1,105,350. The preceding computation does not include motor vehicle valuation.

Revenue Bond Covenants:

Revenue bond covenants have been satisfied as detailed below:

Application of Moneys in other Funds and Accounts:

A. There shall first be paid and credited to the Operation and Maintenance Account and amount sufficient to pay the estimated cost of operating and maintain the facility during the ensuing month.

| | |
|-----------------------------------|------------|
| Average 2012 monthly expenditures | \$ 160,226 |
| Average 2012 monthly revenue | 194,683 |

B. There shall be paid and credited to the Principal and Interest Account an equal pro rata portion of interest and principal that will become due on the next payment date.

| | |
|---|------------|
| Pro rata portion as of December 31, 2012 | \$ 105,287 |
| Detention Center Bond and Interest 12/31 Fund Balance | 104,880 |

C. There shall be paid and credited to the Bond Reserve Account the sum of \$1,311 per month commencing May 1, 2006, and continuing each month for a minimum of ten years until such time as said Bond Reserve Account has attained the sum of \$157,300.

| | |
|--|------------|
| Pro rata balance requirement as of December 31, 2012 | \$ 104,880 |
| Detention Center Bond Reserve 12/31 Fund Balance | 104,880 |

Changes in long-term liabilities for the fiscal year were as follows:

| | Interest Rate | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Balance end of Year | Interest Paid |
|----------------------------------|------------------|------------------|--------------------|------------------------------|---------------------------------|-----------|-------------------------|---------------------------|------------------|
| <u>General Obligation Bonds:</u> | | | | | | | | | |
| 2003 Series A | 1.35-4.00 | 1/15/2003 | 1,011,000 | 9/1/2013 | 120,000 | | 60,000 | 60,000 | 4,800 |
| 2008 Series A | 4.38 | 10/22/2008 | 713,300 | 10/23/2038 | 677,000 | | 14,000 | 663,000 | 29,619 |
| 2008 Series B | 4.13 | 10/22/2008 | 500,000 | 10/23/2038 | 474,000 | | 10,000 | 464,000 | 195,523 |
| 2008 Series C | 4.38 | 10/22/2008 | 300,000 | 10/23/2038 | 285,000 | | 6,000 | 279,000 | 12,469 |
| Total General Obligation Bonds | | | 2,224,300 | | 1,556,000 | | 90,000 | 1,466,000 | 242,411 |
| <u>Revenue Bonds:</u> | | | | | | | | | |
| 2006 Series A | 4.38 | 4/24/2006 | 2,600,000 | 4/24/2036 | 2,361,000 | | 54,000 | 2,307,000 | 103,294 |
| <u>Capital Leases:</u> | | | | | | | | | |
| Ambulance | 3.79 | 5/6/2008 | 101,975 | 5/6/2013 | 43,073 | | 21,136 | 21,937 | 1,637 |
| Grader | 4.44 | 5/18/2009 | 175,458 | 5/18/2013 | 71,475 | | 35,065 | 36,410 | 3,182 |
| Grader | 2.98 | 12/30/2011 | 181,296 | 12/30/2016 | 181,296 | | 34,153 | 147,143 | 5,411 |
| Software | | 11/29/2012 | 15,470 | 11/29/2014 | | 15,470 | 8,000 | 7,470 | - |
| Total Capital Leases | | | 292,903 | | 295,844 | 15,470 | 98,354 | 212,960 | 10,230 |
| Total Long-Term Liabilities | | | 5,117,203 | | 4,212,844 | 15,470 | 242,354 | 3,985,960 | 355,935 |

County of Chase, Kansas
Notes to Financial Statements
December 31, 2012

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

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018-22 | 2023-27 | 2028-32 | 2033-37 | 2038-42 | Totals |
|----------------------------------|---------|---------|---------|---------|--------|---------|---------|---------|---------|---------|-----------|
| Principal: | | | | | | | | | | | |
| <u>General Obligation Bonds:</u> | | | | | | | | | | | |
| 2003 Series A | 60,000 | | | | | | | | | | 60,000 |
| 2008 Series A | 14,000 | 15,000 | 15,000 | 16,000 | 17,000 | 98,000 | 120,000 | 145,000 | 182,000 | 41,000 | 663,000 |
| 2008 Series B | 10,000 | 10,000 | 11,000 | 11,000 | 12,000 | 67,000 | 83,000 | 103,000 | 128,000 | 29,000 | 464,000 |
| 2008 Series C | 6,000 | 6,000 | 7,000 | 7,000 | 7,000 | 41,000 | 51,000 | 62,000 | 75,000 | 17,000 | 279,000 |
| Total General Obligation Bonds | 90,000 | 31,000 | 33,000 | 34,000 | | 206,000 | 254,000 | 310,000 | 385,000 | | 1,466,000 |
| <u>Revenue Bonds:</u> | | | | | | | | | | | |
| 2006 Series A | 57,000 | 59,000 | 62,000 | 64,000 | 66,000 | 379,000 | 471,000 | 583,000 | 566,000 | | 2,307,000 |
| <u>Capital Leases:</u> | | | | | | | | | | | |
| Ambulance | 21,938 | | | | | | | | | | 21,938 |
| Grader | 36,409 | | | | | | | | | | 36,409 |
| Software | 3,770 | 3,700 | | | | | | | | | 7,470 |
| Grader | 35,184 | 36,232 | 37,310 | 38,417 | | | | | | | 147,143 |
| Total Capital Leases | 97,301 | 39,932 | 37,310 | 38,417 | | - | - | - | - | | 212,960 |
| Total Long-Term Liabilities | 244,301 | 129,932 | 132,310 | 136,417 | | 585,000 | 725,000 | 893,000 | 951,000 | | 3,985,960 |
| Interest: | | | | | | | | | | | |
| <u>General Obligation Bonds:</u> | | | | | | | | | | | |
| 2003 Series A | 3,600 | | | | | | | | | | 3,600 |
| 2008 Series A | 29,006 | 28,394 | 27,738 | 27,081 | 26,381 | 119,919 | 96,688 | 68,250 | 33,600 | 1,794 | 458,851 |
| 2008 Series B | 19,140 | 18,728 | 18,315 | 17,861 | 17,408 | 79,324 | 64,185 | 45,416 | 22,358 | 1,196 | 303,931 |
| 2008 Series C | 12,206 | 11,944 | 11,681 | 11,375 | 11,069 | 50,444 | 40,600 | 28,394 | 13,825 | 744 | 192,282 |
| Total General Obligation Bonds | 63,952 | 59,066 | 57,734 | 56,317 | | 249,687 | 201,473 | 142,060 | 69,783 | | 958,664 |
| <u>Revenue Bonds:</u> | | | | | | | | | | | |
| 2006 Series A | 100,931 | 98,438 | 95,856 | 93,144 | 90,344 | 405,519 | 315,000 | 202,650 | 63,263 | | 1,465,145 |
| <u>Capital Leases:</u> | | | | | | | | | | | |
| Ambulance | 831 | | | | | | | | | | 831 |
| Grader | 1,617 | | | | | | | | | | 1,617 |
| Software | | | | | | | | | | | - |
| Grader | 4,380 | 3,333 | 2,254 | 1,147 | | | | | | | 11,114 |
| Total Capital Leases | 6,828 | 3,333 | 2,254 | 1,147 | | - | - | - | - | | 13,562 |
| Total Long-Term Liabilities | 171,711 | 160,837 | 155,844 | 150,608 | | 655,206 | 516,473 | 344,710 | 133,046 | | 2,437,371 |

Other Employee Benefits

Vacation and Sick Pay

The County's policies regarding sick pay permits employees to accumulate 8 hours sick pay per month and a maximum accumulation of 480 hours sick pay. At the end of each year, employees who have accumulated in excess of 480 hours sick leave are paid for those excess hours at one third of the employees standard rate. There is no payment upon termination for any accumulated sick leave up to the 480 hour maximum.

Upon termination of employment of any employee who has accrued vacation time but not taken it as of the date of his or her termination of employment, then such employee shall be entitled to payment at the regular rate of pay for any unused vacation time accrued. Any employee who transfers from a hired position to an elected or appointed position shall be compensated for any vacation time accrued up to the date of election or appointment. Under no other circumstances will accrued but unused vacation be paid except in case of death. Employees hired before January 1, 1994 may carryover a maximum of 192 hours to the next year and employees hired after that date may carryover a maximum of 144 hours to the next year.

County of Chase, Kansas
Notes to Financial Statements
December 31, 2012

C. Operating Transfers:

| <u>From</u> | <u>To</u> | <u>Amount</u> |
|--------------------------|------------------------------------|---------------|
| Special Auto Fund | General Fund | \$ 4,561 |
| Spec Capital Improv Fund | General Fund | 83,000 |
| Spec Liability Fund | General Fund | 6,068 |
| General Fund | Courthouse Preservation Fund | 123,000 |
| Rural Fire District Fund | Special Rural Fire Equipment Fund | 20,000 |
| Rural Fire District Fund | Special Rural Fire Building Fund | 20,000 |
| General Fund | Special Equipment Reserve Fund | 36,000 |
| Road and Bridge Fund | Special Machinery | 80,000 |
| Emergency Telephone Fund | Wireless Emergency Telephone Fund | 39,912 |
| Detention Facility Fund | Jail Bond and Interest Fund | 144,606 |
| Detention Facility Fund | Detention Center Bond Reserve Fund | 14,421 |

Note 4 Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health; and natural disasters.

The County manages these various risks of loss as follows:

| <u>Type of Loss</u> | <u>Method Managed</u> | <u>Risk of Loss Retained</u> |
|---|--------------------------------|------------------------------|
| a. Torts, errors and omissions | Purchased Commercial Insurance | None |
| b. Workers compensation and Health | Purchased Commercial Insurance | None |
| c. Physical property loss and natural disasters | Purchased Commercial Insurance | None |

Note 5 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

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

Note 6 Federal Financial Assistance

During 2012, the County received federal assistance from the following program:

| | |
|-------------------------|----------|
| US Department of Health | \$ 5,877 |
|-------------------------|----------|

Note 7 Economic Dependency

A major client of the Chase County detention center discontinued inmate housing services with the Chase County detention center during the last quarter of 2012. This client comprised in excess of seventy percent of the Chase County detention center inmate housing revenue.

Note 8 Subsequent Event

During fiscal year 2013, Chase County refunded \$2,307,000 2006 Series A Revenue Bonds. Concurrently with the redemption of the Series 2006A Bonds, the County also fully redeemed its Series 2008A, B, and C Bonds from accumulated County sales tax revenues

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

Schedule 1

| | <u>Certified Budget</u> | <u>Qualified Budget Cr. Adjustment</u> | <u>Total Budget for Comparison</u> | <u>Expenditures Chargeable to Current Year</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|-----------------------------|--|--|--|---|
| Governmental Type Funds: | | | | | |
| General | \$ 2,307,965 | | 2,307,965 | 1,887,864 | 420,101 |
| Special Revenue: | | | | | |
| Detention Facility | 2,108,384 | | 2,108,384 | 1,922,712 | 185,672 |
| Fair Building | 1,500 | | 1,500 | 1,500 | |
| Health | 132,000 | 6,335 | 138,335 | 116,843 | 21,492 |
| Mental Health | 5,000 | | 5,000 | 5,000 | |
| Road and Bridge | 872,000 | | 872,000 | 846,851 | 25,149 |
| Rural Fire District No. 1 | 109,000 | | 109,000 | 108,720 | 280 |
| Service Program for the Elderly | 90,800 | 723 | 91,523 | 88,856 | 2,667 |
| Special Alcohol Program | 5,000 | | 5,000 | 2,400 | 2,600 |
| Special Liability | 80,000 | | 80,000 | 74,353 | 5,647 |
| Special Park and Recreation | 1,000 | | 1,000 | 515 | 485 |
| Special Road and Bridge | 203,864 | | 203,864 | 193,782 | 10,082 |
| Emergency Telephone Service | 40,000 | | 40,000 | 10,915 | 29,085 |
| Emergency Telephone Service - Wireless | 10,000 | | 10,000 | 39,912 | (29,912) |
| Debt Service: | | | | | |
| Bond and Interest | 83,269 | | 83,269 | 83,269 | |
| Jail Bond and Interest | 157,294 | | 157,294 | 157,294 | |
| Courthouse Debt Service | 73,171 | | 73,171 | 73,171 | |
| Totals | <u>6,280,247</u> | <u>7,058</u> | <u>6,287,305</u> | <u>5,613,957</u> | <u>673,348</u> |

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|-------------------------------------|-------------------------|---------------------------|------------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 1,461,593 | 1,372,147 | 1,303,656 | 68,491 |
| Motor Vehicle Tax | 105,560 | 123,105 | 106,075 | 17,030 |
| Recreational Vehicle Tax | 1,661 | 1,836 | 1,596 | 240 |
| Delinquent Tax | 25,997 | 17,368 | 15,000 | 2,368 |
| 16/20 M Truck Tax | | | 10,757 | (10,757) |
| Mineral Production Tax | 176 | 138 | | 138 |
| Transient Guest Tax | 3,331 | 3,211 | 4,200 | (989) |
| Intangibles | 11,004 | 5,025 | | 5,025 |
| Neighborhood Revitalization Rebates | | (2,705) | | (2,705) |
| Interest on Tax | 12,742 | 10,569 | | 10,569 |
| Local Alcoholic Liquor Tax | | 530 | | 530 |
| Total Taxes | <u>1,622,064</u> | <u>1,531,224</u> | <u>1,441,284</u> | <u>89,940</u> |
| Intergovernmental | | | | |
| Federal Financial Assistance | 125 | | | |
| Local Alcoholic Liquor Tax | 683 | | | |
| Contracts with Other Governments | 17,250 | 18,000 | | 18,000 |
| Total Intergovernmental | <u>18,058</u> | <u>18,000</u> | | <u>18,000</u> |
| Licenses, Fees, and Permits | | | | |
| Mortgage Registration | 27,846 | 32,094 | 13,000 | 19,094 |
| Officer Fees | 29,121 | 38,159 | 5,733 | 32,426 |
| Service Fees | 88,649 | 76,779 | 81,400 | (4,621) |
| Total Licenses, Fees, and Permits | <u>145,616</u> | <u>147,032</u> | <u>100,133</u> | <u>46,899</u> |
| Use of Money and Property | | | | |
| Interest on Investments | 20,355 | 14,713 | 15,000 | (287) |
| Transfers | | | | |
| Operating Transfers In | 19,694 | 87,561 | | 87,561 |
| Residual Equity Transfer In | 87,011 | 6,068 | | 6,068 |
| Total Transfers | <u>106,705</u> | <u>93,629</u> | | <u>93,629</u> |
| Miscellaneous | | | | |
| Donations | 6 | | | |
| Other | 162,232 | 37,934 | | 37,934 |
| Total Miscellaneous | <u>162,238</u> | <u>37,934</u> | | <u>37,934</u> |
| Total Cash Receipts / Revenue | <u>2,075,036</u> | <u>1,842,532</u> | <u>1,556,417</u> | <u>286,115</u> |
| Expenditures and Transfers | | | | |
| General Government | | | | |
| County Commission | | | | |
| Personal Services | 35,079 | 37,032 | 36,700 | (332) |
| Contractual Services | 2,356 | 1,735 | 3,000 | 1,265 |
| Commodities | 755 | 1,085 | 700 | (385) |
| Capital Outlay | | | 400,000 | 400,000 |
| Total County Commission | <u>38,190</u> | <u>39,852</u> | <u>440,400</u> | <u>400,548</u> |
| County Clerk | | | | |
| Personal Services | 48,844 | 48,235 | 49,640 | 1,405 |
| Contractual Services | 2,404 | 7,180 | 3,800 | (3,380) |
| Commodities | 664 | 1,123 | 1,300 | 177 |
| Reimbursed Expense | (2) | | | |
| Total County Clerk | <u>51,910</u> | <u>56,538</u> | <u>54,740</u> | <u>(1,798)</u> |
| County Treasurer | | | | |
| Personal Services | 49,887 | 49,989 | 49,040 | (949) |
| Contractual Services | 1,782 | 4,663 | 3,300 | (1,363) |
| Commodities | 2,098 | 2,358 | 2,600 | 242 |
| Total County Treasurer | <u>53,767</u> | <u>57,010</u> | <u>54,940</u> | <u>(2,070)</u> |

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|-----------------------------------|-------------------------|---------------------------|----------------|------------------------------------|
| | | Current Year Actual | Budget | |
| County Attorney | | | | |
| Personal Services | \$ 61,860 | 62,662 | 65,500 | 2,838 |
| Contractual Services | 17,063 | 28,095 | 13,700 | (14,395) |
| Commodities | 3,040 | 2,047 | 4,400 | 2,353 |
| Total County Attorney | <u>81,963</u> | <u>92,804</u> | <u>83,600</u> | <u>(9,204)</u> |
| Register of Deeds | | | | |
| Personal Services | 37,573 | 36,776 | 38,430 | 1,654 |
| Contractual Services | 2,443 | 2,686 | 2,400 | (286) |
| Commodities | 588 | 1,287 | 2,100 | 813 |
| Total Register of Deeds | <u>40,604</u> | <u>40,749</u> | <u>42,930</u> | <u>2,181</u> |
| Unified Court | | | | |
| Contractual Services | 27,351 | 44,336 | 61,250 | 16,914 |
| Commodities | 1,519 | 777 | 2,000 | 1,223 |
| Capital Outlay | 4,409 | 2,033 | 2,700 | 667 |
| Total Unified Court | <u>33,279</u> | <u>47,146</u> | <u>65,950</u> | <u>18,804</u> |
| Courthouse General | | | | |
| Personal Services | 58,386 | 54,315 | 59,100 | 4,785 |
| Contractual Services | 58,329 | 93,347 | 90,000 | (3,347) |
| Commodities | 15,296 | 17,388 | 20,000 | 2,612 |
| Total Courthouse General | <u>132,011</u> | <u>165,050</u> | <u>169,100</u> | <u>4,050</u> |
| Insurance | | | | |
| Contractual Services | 55,738 | 5,000 | | (5,000) |
| Reimbursed Expense | (24,644) | | | |
| Total Insurance | <u>31,094</u> | <u>5,000</u> | | <u>(5,000)</u> |
| Election | | | | |
| Personal Services | 4,136 | 3,843 | 3,600 | (243) |
| Contractual Services | 4,438 | 19,064 | 19,250 | 186 |
| Commodities | 3,560 | 1,402 | 1,000 | (402) |
| Total Election | <u>12,134</u> | <u>24,309</u> | <u>23,850</u> | <u>(459)</u> |
| Employee Benefits | | | | |
| Health Insurance | 190,778 | 210,873 | 225,000 | 14,127 |
| KPERs | 88,029 | 98,234 | 92,000 | (6,234) |
| Life Insurance | 989 | 806 | 2,000 | 1,194 |
| Social Security | 102,422 | 101,487 | 105,500 | 4,013 |
| Unemployment | 4,983 | | 10,000 | 10,000 |
| Workmen's Compensation | 40,782 | 38,555 | 58,000 | 19,445 |
| Payroll Contingency | | | 8,000 | 8,000 |
| Total Employee Benefits | <u>427,983</u> | <u>449,955</u> | <u>500,500</u> | <u>50,545</u> |
| Reappraisal | | | | |
| Personal Services | 53,089 | 53,831 | 53,400 | (431) |
| Contractual Services | 11,417 | 12,172 | 20,000 | 7,828 |
| Commodities | 4,028 | 2,379 | 4,500 | 2,121 |
| Reimbursed Expense | (530) | (1,147) | | 1,147 |
| Total Reappraisal | <u>68,004</u> | <u>67,235</u> | <u>77,900</u> | <u>10,665</u> |
| Audit and Budget | | | | |
| Contractual Services | <u>27,772</u> | | <u>25,000</u> | <u>25,000</u> |
| Technology | | | | |
| Contractual Services | <u>4,153</u> | <u>3,502</u> | <u>4,500</u> | <u>998</u> |
| Auto Department | | | | |
| County Building Maintenance | | | | |
| Personal Services | 620 | | | |
| Contractual Services | 4,835 | 5,315 | 15,000 | 9,685 |
| Total County Building Maintenance | <u>5,455</u> | <u>5,315</u> | <u>15,000</u> | <u>9,685</u> |

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|-------------------------|---------------------------|-----------|------------------------------------|
| | | Current Year Actual | Budget | |
| Appropriations | | | | |
| R C & D | \$ | 500 | | (500) |
| Other General Government | | | | |
| Appropriation | | 7,175 | 500 | (6,675) |
| Kansas Legal Services | 2,000 | | 2,000 | 2,000 |
| Hetlinger | 4,000 | | 4,000 | 4,000 |
| SOS | 1,175 | | 1,175 | 1,175 |
| Total Other General Government | 7,175 | 7,175 | 7,675 | 500 |
| Total General Government | 1,015,494 | 1,062,140 | 1,566,085 | 503,945 |
| Public Safety | | | | |
| Sheriff | | | | |
| Personal Services | 291,355 | 294,157 | 289,600 | (4,557) |
| Contractual Services | 6,823 | 10,250 | 10,000 | (250) |
| Commodities | 44,737 | 42,979 | 43,500 | 521 |
| Total Sheriff | 342,915 | 347,386 | 343,100 | (4,286) |
| Juvenile Detention | | | | |
| Contractual Services | | | 20,000 | 20,000 |
| Ambulance Service | | | | |
| Personal Services | 136,451 | 136,620 | 138,000 | 1,380 |
| Contractual Services | 17,003 | 16,584 | 20,000 | 3,416 |
| Commodities | 15,426 | 18,504 | 18,000 | (504) |
| Capital Outlay | 23,068 | 22,722 | 22,780 | 58 |
| Total Ambulance Service | 191,948 | 194,430 | 198,780 | 4,350 |
| Emergency Preparedness | | | | |
| Personal Services | 7,442 | 7,673 | 8,000 | 327 |
| Contractual Services | | 17 | 500 | 483 |
| Commodities | 895 | 1,914 | 2,000 | 86 |
| Total Emergency Preparedness | 8,337 | 9,604 | 10,500 | 896 |
| Total Public Safety | 543,200 | 551,420 | 572,380 | 20,960 |
| Agriculture | | | | |
| Noxious Weed | | | | |
| Personal Services | 30,400 | 33,083 | 35,730 | 2,647 |
| Contractual Services | 2,958 | 3,593 | 2,500 | (1,093) |
| Commodities | 24,881 | 25,520 | 38,770 | 13,250 |
| Total Noxious Weed | 58,239 | 62,196 | 77,000 | 14,804 |
| Conservation District | | | | |
| Appropriation | 17,000 | 17,000 | 17,000 | |
| Extension Council | | | | |
| Appropriation | 4,292 | 4,416 | 5,000 | 584 |
| Fair | | | | |
| Appropriation | 5,500 | 6,000 | 6,000 | |
| Total Agriculture | 85,031 | 89,612 | 105,000 | 15,388 |
| Culture and Recreation | | | | |
| Historical Society | | | | |
| Appropriation | 13,000 | 13,000 | 13,000 | |
| Museum | | | | |
| Personal Services | 6,811 | 7,910 | 8,300 | 390 |
| Contractual Services | 1,654 | 2,301 | 3,000 | 699 |
| Total Museum | 8,465 | 10,211 | 11,300 | 1,089 |
| Total Culture and Recreation | 21,465 | 23,211 | 24,300 | 1,089 |
| Economic Development | | | | |
| Tourism | | | | |
| Contractual Services | 1,928 | 2,481 | 4,200 | 1,719 |
| Transfers | | | | |
| Operating Transfers Out | 40,000 | 159,000 | 36,000 | (123,000) |
| Total Expenditures and Transfers | 1,707,118 | 1,887,864 | 2,307,965 | 420,101 |

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|------------------------------|-------------------------|---------------------------|--------|------------------------------------|
| | | Current Year Actual | Budget | |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | \$ 367,918 | (45,332) | | |
| Unencumbered Cash, Beginning | <u>1,264,494</u> | <u>1,632,412</u> | | |
| Unencumbered Cash, Ending | <u><u>1,632,412</u></u> | <u><u>1,587,080</u></u> | | |

Detention Facility Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|-------------------------|---------------------------|-----------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Licenses, Fees, and Permits | | | | |
| D.O.C. Commissary | \$ 105,188 | 36,896 | 108,000 | (71,104) |
| Use of Money and Property | | | | |
| Prisoner Board | 1,802,968 | 1,755,289 | 1,737,300 | 17,989 |
| Immigration | 440,526 | 451,240 | 438,480 | 12,760 |
| Total Use of Money and Property | 2,243,494 | 2,206,529 | 2,175,780 | 30,749 |
| Miscellaneous | | | | |
| Telephone | 38,789 | 42,057 | 25,942 | 16,115 |
| Transportation | 32,151 | 50,719 | 23,627 | 27,092 |
| Reimbursed Expense | | | 3,346 | (3,346) |
| Total Miscellaneous | 70,940 | 92,776 | 52,915 | 39,861 |
| Total Cash Receipts / Revenue | 2,419,622 | 2,336,201 | 2,336,695 | (494) |
| Expenditures and Transfers | | | | |
| Public Safety | | | | |
| Employee Benefits | | | | |
| Health Insurance | 131,111 | 154,742 | 127,000 | (27,742) |
| KPERs | 57,073 | 59,061 | 60,000 | 939 |
| Life Insurance | 346 | 346 | 400 | 54 |
| Social Security | 60,557 | 61,539 | 60,000 | (1,539) |
| Unemployment | 3,066 | 2,403 | 15,000 | 12,597 |
| Workmen's Compensation | 37,546 | 37,280 | 38,000 | 720 |
| Total Employee Benefits | 289,699 | 315,371 | 300,400 | (14,971) |
| Administration | | | | |
| Personal Services | 57,925 | 57,900 | 65,000 | 7,100 |
| Contractual Services | 30,392 | 34,901 | 23,000 | (11,901) |
| Commodities | 3,760 | 1,951 | 10,000 | 8,049 |
| Capital Outlay | | 1,290 | 3,000 | 1,710 |
| Total Administration | 92,077 | 96,042 | 101,000 | 4,958 |
| Maintenance and Operations | | | | |
| Personal Services | 17,170 | 16,785 | 17,500 | 715 |
| Contractual Services | 81,971 | 78,399 | 77,000 | (1,399) |
| Commodities | 56,585 | 59,234 | 50,000 | (9,234) |
| Capital Outlay | 29,955 | 12,085 | 25,000 | 12,915 |
| Total Maintenance and Operations | 185,681 | 166,503 | 169,500 | 2,997 |
| Medical and Hygiene | | | | |
| Personal Services | 17,646 | 18,015 | 47,000 | 28,985 |
| Contractual Services | 7,599 | 5,262 | 30,000 | 24,738 |
| Commodities | 17,190 | 16,076 | 15,000 | (1,076) |
| Total Medical and Hygiene | 42,435 | 39,353 | 92,000 | 52,647 |
| Food Service | | | | |
| Personal Services | 106,428 | 129,425 | 100,000 | (29,425) |
| Contractual Services | 3,732 | 3,752 | 4,500 | 748 |
| Commodities | 270,350 | 215,415 | 294,000 | 78,585 |
| Capital Outlay | 2,732 | 903 | 5,000 | 4,097 |
| Total Food Service | 383,242 | 349,495 | 403,500 | 54,005 |
| Security | | | | |
| Personal Services | 566,083 | 547,211 | 569,500 | 22,289 |
| Contractual Services | 14,035 | 9,842 | 5,000 | (4,842) |
| Commodities | 20,257 | 23,178 | 30,000 | 6,822 |
| Capital Outlay | | 589 | 10,000 | 9,411 |
| Total Security | 600,375 | 580,820 | 614,500 | 33,680 |

Detention Facility Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|-------------------------|---------------------------|------------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Laundry | | | | |
| Contractual Services | \$ 1,050 | 1,563 | 5,000 | 3,437 |
| Commodities | 8,103 | 6,879 | 2,000 | (4,879) |
| Capital Outlay | 350 | | 3,000 | 3,000 |
| Total Laundry | <u>9,503</u> | <u>8,442</u> | <u>10,000</u> | <u>1,558</u> |
| Transportation | | | | |
| Personal Services | 77,417 | 76,957 | 76,500 | (457) |
| Contractual Services | 2,429 | 3,005 | 7,500 | 4,495 |
| Commodities | 28,424 | 27,304 | 24,000 | (3,304) |
| Capital Outlay | 17,674 | 17,311 | 22,000 | 4,689 |
| Total Transportation | <u>125,944</u> | <u>124,577</u> | <u>130,000</u> | <u>5,423</u> |
| Commissary | | | | |
| Commodities | 72,640 | 56,398 | 87,000 | 30,602 |
| Building and Maintenance | | | | |
| Contractual Services | 22,885 | 26,684 | 27,000 | 316 |
| Total Public Safety | <u>1,824,481</u> | <u>1,763,685</u> | <u>1,934,900</u> | <u>171,215</u> |
| Transfers | | | | |
| Operating Transfers Out | 173,484 | 159,027 | 173,484 | 14,457 |
| Total Expenditures and Transfers | <u>1,997,965</u> | <u>1,922,712</u> | <u>2,108,384</u> | <u>185,672</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 421,657 | 413,489 | | |
| Unencumbered Cash, Beginning | 814,222 | 1,235,879 | | |
| Unencumbered Cash, Ending | <u>1,235,879</u> | <u>1,649,368</u> | | |

Chase County, Kansas
 Courthouse Preservation Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

For the Year Ended December 31, 2012

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

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts / Revenue | | |
| Transfers | | |
| Operating Transfers In | \$ | <u>123,001</u> |
| Miscellaneous | | |
| Donations | <u>786</u> | <u>338</u> |
| Total Cash Receipts / Revenue | <u>786</u> | <u>123,339</u> |
| Expenditures and Transfers | | |
| Culture and Recreation | | |
| Contractual Services | <u>4,865</u> | <u>53,840</u> |
| Total Expenditures and Transfers | <u>4,865</u> | <u>53,840</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (4,079) | 69,499 |
| Unencumbered Cash, Beginning | <u>36,839</u> | <u>32,760</u> |
| Unencumbered Cash, Ending | <u><u>32,760</u></u> | <u><u>102,259</u></u> |

Fair Building Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|-------------------------------------|-------------------------|---------------------------|--------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 1,378 | 1,470 | 1,389 | 81 |
| Motor Vehicle Tax | 78 | 113 | 100 | 13 |
| Recreational Vehicle Tax | 1 | 2 | 1 | 1 |
| Delinquent Tax | 20 | 14 | | 14 |
| 16/20 M Truck Tax | | | 10 | (10) |
| Neighborhood Revitalization Rebates | | (3) | | (3) |
| Total Cash Receipts / Revenue | <u>1,477</u> | <u>1,596</u> | <u>1,500</u> | <u>96</u> |
| Expenditures and Transfers | | | | |
| Agriculture | | | | |
| Appropriation | <u>1,500</u> | <u>1,500</u> | <u>1,500</u> | |
| Total Expenditures and Transfers | <u>1,500</u> | <u>1,500</u> | <u>1,500</u> | |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (23) | 96 | | |
| Unencumbered Cash, Beginning | <u>191</u> | <u>168</u> | | |
| Unencumbered Cash, Ending | <u>168</u> | <u>264</u> | | |

Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|-------------------------------------|-------------------------|---------------------------|----------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 56,852 | 82,681 | 78,797 | 3,884 |
| Motor Vehicle Tax | 2,131 | 4,284 | 4,127 | 157 |
| Recreational Vehicle Tax | 31 | 66 | 62 | 4 |
| Delinquent Tax | 721 | 511 | 950 | (439) |
| 16/20 M Truck Tax | | | 419 | (419) |
| Neighborhood Revitalization Rebates | | (164) | | (164) |
| Total Taxes | <u>59,735</u> | <u>87,378</u> | <u>84,355</u> | <u>3,023</u> |
| Intergovernmental | | | | |
| Federal Financial Assistance | 11,546 | 6,049 | 5,089 | 960 |
| State Grant | 9,450 | 11,105 | 5,730 | 5,375 |
| Total Intergovernmental | <u>20,996</u> | <u>17,154</u> | <u>10,819</u> | <u>6,335</u> |
| Licenses, Fees, and Permits | | | | |
| Service Fees | 45,440 | 41,289 | 37,000 | 4,289 |
| Total Cash Receipts / Revenue | <u>126,171</u> | <u>145,821</u> | <u>132,174</u> | <u>13,647</u> |
| Expenditures and Transfers | | | | |
| Health | | | | |
| Personal Services | 99,329 | 93,374 | 111,000 | 17,626 |
| Contractual Services | 9,759 | 9,740 | 10,000 | 260 |
| Commodities | 5,996 | 13,729 | 11,000 | (2,729) |
| Total Health | <u>115,084</u> | <u>116,843</u> | <u>132,000</u> | <u>15,157</u> |
| Budget Credit | | | 6,335 | 6,335 |
| Total Expenditures and Transfers | <u>115,084</u> | <u>116,843</u> | <u>138,335</u> | <u>21,492</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 11,087 | 28,978 | | |
| Unencumbered Cash, Beginning | <u>27,438</u> | <u>38,525</u> | | |
| Unencumbered Cash, Ending | <u>38,525</u> | <u>67,503</u> | | |

Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|-------------------------------------|-------------------------|---------------------------|--------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 5,126 | 4,498 | 4,295 | 203 |
| Motor Vehicle Tax | 62 | 354 | 371 | (17) |
| Recreational Vehicle Tax | 1 | 6 | 6 | |
| Delinquent Tax | 70 | 31 | | 31 |
| 16/20 M Truck Tax | | | 38 | (38) |
| Neighborhood Revitalization Rebates | | (9) | | (9) |
| Total Cash Receipts / Revenue | <u>5,259</u> | <u>4,880</u> | <u>4,710</u> | <u>170</u> |
| Expenditures and Transfers | | | | |
| Health | | | | |
| Contractual Services | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> | |
| Total Expenditures and Transfers | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> | |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 259 | (120) | | |
| Unencumbered Cash, Beginning | <u>702</u> | <u>961</u> | | |
| Unencumbered Cash, Ending | <u>961</u> | <u>841</u> | | |

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|-------------------------------------|-------------------------|---------------------------|----------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 614,642 | 620,467 | 587,970 | 32,497 |
| Motor Vehicle Tax | 43,212 | 51,390 | 44,597 | 6,793 |
| Recreational Vehicle Tax | 677 | 768 | 671 | 97 |
| Delinquent Tax | 9,948 | 7,105 | 791 | 6,314 |
| 16/20 M Truck Tax | | | 4,523 | (4,523) |
| Neighborhood Revitalization Rebates | | (1,224) | | (1,224) |
| Total Taxes | <u>668,479</u> | <u>678,506</u> | <u>638,552</u> | <u>39,954</u> |
| Intergovernmental | | | | |
| Special City & County Highway | 211,234 | 209,629 | 165,000 | 44,629 |
| Equalization and Adjustment | 3,919 | 4,565 | | 4,565 |
| Total Intergovernmental | <u>215,153</u> | <u>214,194</u> | <u>165,000</u> | <u>49,194</u> |
| Total Cash Receipts / Revenue | <u>883,632</u> | <u>892,700</u> | <u>803,552</u> | <u>89,148</u> |
| Expenditures and Transfers | | | | |
| Public Works | | | | |
| Personal Services | 338,680 | 342,674 | 380,000 | 37,326 |
| Contractual Services | 23,680 | 31,177 | 20,000 | (11,177) |
| Commodities | 424,863 | 402,485 | 388,000 | (14,485) |
| Capital Outlay | | | 4,000 | 4,000 |
| Reimbursed Expense | (20,054) | (9,886) | | 9,886 |
| Maintenance | | | | |
| Capital Outlay | | 401 | | (401) |
| Total Public Works | <u>767,169</u> | <u>766,851</u> | <u>792,000</u> | <u>25,149</u> |
| Transfers | | | | |
| Operating Transfers Out | 94,000 | 80,000 | 80,000 | |
| Total Expenditures and Transfers | <u>861,169</u> | <u>846,851</u> | <u>872,000</u> | <u>25,149</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 22,463 | 45,849 | | |
| Unencumbered Cash, Beginning | <u>158,371</u> | <u>180,834</u> | | |
| Unencumbered Cash, Ending | <u>180,834</u> | <u>226,683</u> | | |

Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|-------------------------|---------------------------|----------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 112,096 | 95,529 | 89,824 | 5,705 |
| Motor Vehicle Tax | 5,281 | 7,351 | 5,079 | 2,272 |
| Recreational Vehicle Tax | 83 | 115 | 122 | (7) |
| Delinquent Tax | 1,179 | 645 | 1,152 | (507) |
| 16/20 M Truck Tax | | | 819 | (819) |
| Total Taxes | <u>118,639</u> | <u>103,640</u> | <u>96,996</u> | <u>6,644</u> |
| Miscellaneous | | | | |
| Other | 993 | 1,855 | | 1,855 |
| Total Cash Receipts / Revenue | <u>119,632</u> | <u>105,495</u> | <u>96,996</u> | <u>8,499</u> |
| Expenditures and Transfers | | | | |
| Public Safety | | | | |
| Personal Services | 21,627 | 21,674 | 23,000 | 1,326 |
| Contractual Services | 17,392 | 15,855 | 24,000 | 8,145 |
| Commodities | 30,332 | 30,811 | 22,000 | (8,811) |
| Capital Outlay | | 380 | | (380) |
| Total Public Safety | <u>69,351</u> | <u>68,720</u> | <u>69,000</u> | <u>280</u> |
| Transfers | | | | |
| Operating Transfers Out | 39,649 | 40,000 | 40,000 | |
| Total Expenditures and Transfers | <u>109,000</u> | <u>108,720</u> | <u>109,000</u> | <u>280</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 10,632 | (3,225) | | |
| Unencumbered Cash, Beginning | <u>13,682</u> | <u>24,314</u> | | |
| Unencumbered Cash, Ending | <u>24,314</u> | <u>21,089</u> | | |

Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|---|-------------------------|---------------------------|---------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 60,081 | 60,646 | 57,387 | 3,259 |
| Motor Vehicle Tax | 4,724 | 5,134 | 4,356 | 778 |
| Recreational Vehicle Tax | 74 | 76 | 66 | 10 |
| Delinquent Tax | 1,124 | 755 | 180 | 575 |
| 16/20 M Truck Tax | | | 442 | (442) |
| Neighborhood Revitalization Rebates | | (120) | | (120) |
| Total Taxes | <u>66,003</u> | <u>66,491</u> | <u>62,431</u> | <u>4,060</u> |
| Intergovernmental | | | | |
| Federal Financial Assistance | | 723 | | 723 |
| Miscellaneous | | | | |
| Donations | <u>23,029</u> | <u>22,190</u> | <u>12,500</u> | <u>9,690</u> |
| Total Cash Receipts / Revenue | <u>89,032</u> | <u>89,404</u> | <u>74,931</u> | <u>14,473</u> |
| Expenditures and Transfers | | | | |
| Social Services for Aged and Poor | | | | |
| Personal Services | 67,046 | 67,113 | 72,300 | 5,187 |
| Contractual Services | 12,903 | 12,805 | 12,000 | (805) |
| Commodities | <u>6,342</u> | <u>8,938</u> | <u>6,500</u> | <u>(2,438)</u> |
| Total Social Services for Aged and Poor | <u>86,291</u> | <u>88,856</u> | <u>90,800</u> | <u>1,944</u> |
| Budget Credit | | | 723 | 723 |
| Total Expenditures and Transfers | <u>86,291</u> | <u>88,856</u> | <u>91,523</u> | <u>2,667</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 2,741 | 548 | | |
| Unencumbered Cash, Beginning | <u>36,126</u> | <u>38,867</u> | | |
| Unencumbered Cash, Ending | <u>38,867</u> | <u>39,415</u> | | |

Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|-------------------------|---------------------------|--------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | \$ 1,307 | 1,014 | 3,000 | (1,986) |
| Total Cash Receipts / Revenue | <u>1,307</u> | <u>1,014</u> | <u>3,000</u> | <u>(1,986)</u> |
| Expenditures and Transfers | | | | |
| Health | | | | |
| Contractual Services | 4,400 | 2,400 | 5,000 | 2,600 |
| Total Expenditures and Transfers | <u>4,400</u> | <u>2,400</u> | <u>5,000</u> | <u>2,600</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (3,093) | (1,386) | | |
| Unencumbered Cash, Beginning | <u>9,828</u> | <u>6,735</u> | | |
| Unencumbered Cash, Ending | <u>6,735</u> | <u>5,349</u> | | |

Chase County, Kansas
Special Bridge Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

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

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|-------------------------------------|----------------------------------|------------------------------------|
| Cash Receipts / Revenue | | |
| Taxes | | |
| Ad Valorem Tax | \$ 26,801 | 75,049 |
| Motor Vehicle Tax | 1,126 | 1,817 |
| Recreational Vehicle Tax | 11 | 29 |
| Delinquent Tax | 1,313 | 375 |
| Neighborhood Revitalization Rebates | | (149) |
| Total Taxes | <u>29,251</u> | <u>77,121</u> |
| Miscellaneous | | |
| Other | <u>1,205</u> | <u>985</u> |
| Total Cash Receipts / Revenue | <u>30,456</u> | <u>78,106</u> |
| Expenditures and Transfers | | |
| Public Works | | |
| Contractual Services | 1,625 | 7,150 |
| Commodities | 26,419 | 1,431 |
| Capital Outlay | | <u>19,843</u> |
| Total Expenditures and Transfers | <u>28,044</u> | <u>28,424</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 2,412 | 49,682 |
| Unencumbered Cash, Beginning | <u>103,829</u> | <u>106,241</u> |
| Unencumbered Cash, Ending | <u><u>106,241</u></u> | <u><u>155,923</u></u> |

Chase County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|-------------------------------------|-------------------------|---------------------------|---------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 55,979 | 51,700 | 48,956 | 2,744 |
| Motor Vehicle Tax | 3,567 | 4,686 | 4,075 | 611 |
| Recreational Vehicle Tax | 58 | 70 | 61 | 9 |
| Delinquent Tax | 866 | 610 | 1,000 | (390) |
| 16/20 M Truck Tax | | | 413 | (413) |
| Neighborhood Revitalization Rebates | | (102) | | (102) |
| Total Taxes | <u>60,470</u> | <u>56,964</u> | <u>54,505</u> | <u>2,459</u> |
| Miscellaneous | | | | |
| Other | | 18,100 | | 18,100 |
| Total Cash Receipts / Revenue | <u>60,470</u> | <u>75,064</u> | <u>54,505</u> | <u>20,559</u> |
| Expenditures and Transfers | | | | |
| General Government | | | | |
| Contractual Services | <u>3,543</u> | <u>68,285</u> | <u>80,000</u> | <u>11,715</u> |
| Transfers | | | | |
| Residual Equity Transfer Out | <u>87,011</u> | <u>6,068</u> | | (6,068) |
| Total Expenditures and Transfers | <u>90,554</u> | <u>74,353</u> | <u>80,000</u> | <u>5,647</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (30,084) | 711 | | |
| Unencumbered Cash, Beginning | <u>30,084</u> | | | |
| Unencumbered Cash, Ending | | <u>711</u> | | |

Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|-------------------------|---------------------------|--------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | \$ 683 | 530 | 4,800 | (4,270) |
| Total Cash Receipts / Revenue | <u>683</u> | <u>530</u> | <u>4,800</u> | <u>(4,270)</u> |
| Expenditures and Transfers | | | | |
| Culture and Recreation | | | | |
| Contractual Services | 96 | 515 | 1,000 | 485 |
| Total Expenditures and Transfers | <u>96</u> | <u>515</u> | <u>1,000</u> | <u>485</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 587 | 15 | | |
| Unencumbered Cash, Beginning | <u>6,940</u> | <u>7,527</u> | | |
| Unencumbered Cash, Ending | <u>7,527</u> | <u>7,542</u> | | |

Special Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|-------------------------------------|-------------------------|---------------------------|----------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 162,083 | 198,175 | 188,857 | 9,318 |
| Motor Vehicle Tax | 5,918 | 12,206 | 11,771 | 435 |
| Recreational Vehicle Tax | 86 | 188 | 177 | 11 |
| Delinquent Tax | 2,655 | 1,526 | 400 | 1,126 |
| 16/20 M Truck Tax | | | 1,194 | (1,194) |
| Neighborhood Revitalization Rebates | | (393) | | (393) |
| Total Taxes | <u>170,742</u> | <u>211,702</u> | <u>202,399</u> | <u>9,303</u> |
| Miscellaneous | | | | |
| Other | | 1,227 | | 1,227 |
| Total Cash Receipts / Revenue | <u>170,742</u> | <u>212,929</u> | <u>202,399</u> | <u>10,530</u> |
| Expenditures and Transfers | | | | |
| Public Works | | | | |
| Commodities | <u>177,719</u> | <u>193,782</u> | <u>203,864</u> | <u>10,082</u> |
| Total Expenditures and Transfers | <u>177,719</u> | <u>193,782</u> | <u>203,864</u> | <u>10,082</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (6,977) | 19,147 | | |
| Unencumbered Cash, Beginning | <u>30,004</u> | <u>23,027</u> | | |
| Unencumbered Cash, Ending | <u>23,027</u> | <u>42,174</u> | | |

Chase County, Kansas
Special Ambulance Equipment Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Service Fees | \$ 479 | |
| Transfers | | |
| Operating Transfers In | 4,000 | |
| Total Cash Receipts / Revenue | 4,479 | |
| Expenditures and Transfers | | |
| Public Safety | | |
| Capital Outlay | 4,229 | |
| Total Expenditures and Transfers | 4,229 | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 250 | |
| Unencumbered Cash, Beginning | 217 | 467 |
| Unencumbered Cash, Ending | 467 | 467 |

Chase County, Kansas
Special Capital Improvement Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ | |
| Expenditures and Transfers | | |
| General Government | | |
| Capital Outlay | 22,400 | |
| Transfers | | |
| Operating Transfers Out | | 83,000 |
| Total Expenditures and Transfers | 22,400 | 83,000 |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (22,400) | (83,000) |
| Unencumbered Cash, Beginning | 205,667 | 183,267 |
| Unencumbered Cash, Ending | 183,267 | 100,267 |

Chase County, Kansas
Special Equipment Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Transfers | | |
| Operating Transfers In | \$ 59,999 | 35,999 |
| Miscellaneous | | |
| Other | 4,054 | 2,888 |
| Total Cash Receipts / Revenue | 64,053 | 38,887 |
| Expenditures and Transfers | | |
| General Government | | |
| Capital Outlay | 25,820 | 73,296 |
| Total Expenditures and Transfers | 25,820 | 73,296 |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 38,233 | (34,409) |
| Unencumbered Cash, Beginning | 56,267 | 94,500 |
| Unencumbered Cash, Ending | 94,500 | 60,091 |

Chase County, Kansas
Special Machinery Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

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

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts / Revenue | | |
| Transfers | | |
| Operating Transfers In | \$ 70,001 | 80,000 |
| Total Cash Receipts / Revenue | <u>70,001</u> | <u>80,000</u> |
| Expenditures and Transfers | | |
| Public Works | | |
| Commodities | 9,489 | |
| Capital Outlay | <u>38,247</u> | <u>77,811</u> |
| Total Expenditures and Transfers | <u>47,736</u> | <u>77,811</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 22,265 | 2,189 |
| Unencumbered Cash, Beginning | <u>35,186</u> | <u>57,451</u> |
| Unencumbered Cash, Ending | <u><u>57,451</u></u> | <u><u>59,640</u></u> |

Chase County, Kansas
Rural Fire District Building Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Transfers | | |
| Operating Transfers In | \$ 20,000 | 20,000 |
| Miscellaneous | | |
| Sale of Surplus Property | | 6,450 |
| Total Cash Receipts / Revenue | 20,000 | 26,450 |
| Expenditures and Transfers | | |
| Public Safety | | |
| Capital Outlay | 49,197 | |
| Total Expenditures and Transfers | 49,197 | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (29,197) | 26,450 |
| Unencumbered Cash, Beginning | 60,000 | 30,803 |
| Unencumbered Cash, Ending | 30,803 | 57,253 |

Chase County, Kansas
Special Rural Fire Equipment Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Transfers | | |
| Operating Transfers In | \$ 19,649 | 20,001 |
| Miscellaneous | | |
| Other | 1,864 | |
| Total Cash Receipts / Revenue | 21,513 | 20,001 |
| Expenditures and Transfers | | |
| Public Safety | | |
| Capital Outlay | 9,867 | 11,888 |
| Total Expenditures and Transfers | 9,867 | 11,888 |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 11,646 | 8,113 |
| Unencumbered Cash, Beginning | 112,254 | 123,900 |
| Unencumbered Cash, Ending | 123,900 | 132,013 |

Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|-------------------------|---------------------------|---------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Intergovernmental | | | | |
| State Grant | \$ 19,127 | | | |
| Licenses, Fees, and Permits | | | | |
| Emergency Telephone Tax | 9,703 | 29,823 | 32,237 | (2,414) |
| Transfers | | | | |
| Operating Transfers In | | 39,912 | | 39,912 |
| Total Cash Receipts / Revenue | <u>28,830</u> | <u>69,735</u> | <u>32,237</u> | <u>37,498</u> |
| Expenditures and Transfers | | | | |
| Public Works | | | | |
| Contractual Services | | 135 | | (135) |
| Public Safety | | | | |
| Contractual Services | 14,265 | 10,671 | 25,000 | 14,329 |
| Capital Outlay | | 109 | 15,000 | 14,891 |
| Total Public Safety | <u>14,265</u> | <u>10,780</u> | <u>40,000</u> | <u>29,220</u> |
| Total Expenditures and Transfers | <u>14,265</u> | <u>10,915</u> | <u>40,000</u> | <u>29,085</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 14,565 | 58,820 | | |
| Unencumbered Cash, Beginning | <u>12,475</u> | <u>27,040</u> | | |
| Unencumbered Cash, Ending | <u>27,040</u> | <u>85,860</u> | | |

Chase County, Kansas
 Emergency Telephone Service - Wireless Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|-------------------------|---------------------------|---------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Intergovernmental | | | | |
| State Grant | \$ 5,272 | | | |
| Licenses, Fees, and Permits | | | | |
| Emergency Telephone Tax | 6,152 | 876 | 4,326 | (3,450) |
| Total Cash Receipts / Revenue | <u>11,424</u> | <u>876</u> | <u>4,326</u> | <u>(3,450)</u> |
| Expenditures and Transfers | | | | |
| Public Safety | | | | |
| Capital Outlay | | | 10,000 | 10,000 |
| Transfers | | | | |
| Residual Equity Transfer Out | | 39,912 | | (39,912) |
| Total Expenditures and Transfers | | <u>39,912</u> | <u>10,000</u> | <u>(29,912)</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 11,424 | (39,036) | | |
| Unencumbered Cash, Beginning | <u>27,612</u> | <u>39,036</u> | | |
| Unencumbered Cash, Ending | <u>39,036</u> | <u> </u> | | |

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|-------------------------------------|-------------------------|---------------------------|---------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 77,022 | 71,401 | 67,557 | 3,844 |
| Motor Vehicle Tax | 5,556 | 6,474 | 5,588 | 886 |
| Recreational Vehicle Tax | 87 | 97 | 84 | 13 |
| Delinquent Tax | 1,607 | 903 | | 903 |
| 16/20 M Truck Tax | | | 567 | (567) |
| Neighborhood Revitalization Rebates | | (141) | | (141) |
| Total Cash Receipts / Revenue | <u>84,272</u> | <u>78,734</u> | <u>73,796</u> | <u>4,938</u> |
| Expenditures and Transfers | | | | |
| Debt Service | | | | |
| Principal | 60,000 | 66,000 | 66,000 | |
| Interest | <u>19,550</u> | <u>17,269</u> | <u>17,269</u> | |
| Total Expenditures and Transfers | <u>79,550</u> | <u>83,269</u> | <u>83,269</u> | |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 4,722 | (4,535) | | |
| Unencumbered Cash, Beginning | <u>35,276</u> | <u>39,998</u> | | |
| Unencumbered Cash, Ending | <u>39,998</u> | <u>35,463</u> | | |

Chase County, Kansas
 Jail Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|-------------------------|---------------------------|----------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Transfers | | | | |
| Operating Transfers In | \$ 157,752 | 144,606 | 157,752 | (13,146) |
| Total Cash Receipts / Revenue | <u>157,752</u> | <u>144,606</u> | <u>157,752</u> | <u>(13,146)</u> |
| Expenditures and Transfers | | | | |
| Debt Service | | | | |
| Principal | 52,000 | 54,000 | 54,000 | |
| Interest | 105,569 | 103,294 | 103,294 | |
| Total Expenditures and Transfers | <u>157,569</u> | <u>157,294</u> | <u>157,294</u> | |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 183 | (12,688) | | |
| Unencumbered Cash, Beginning | <u>119,135</u> | <u>119,318</u> | | |
| Unencumbered Cash, Ending | <u>119,318</u> | <u>106,630</u> | | |

Courthouse Debt Service Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

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

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|-------------------------|---------------------------|----------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Countywide Sales Tax | \$ 249,876 | 258,388 | 216,000 | 42,388 |
| Total Cash Receipts / Revenue | <u>249,876</u> | <u>258,388</u> | <u>216,000</u> | <u>42,388</u> |
| Expenditures and Transfers | | | | |
| Debt Service | | | | |
| Principal | 22,000 | 24,000 | 24,000 | |
| Interest | 50,111 | 49,171 | 49,171 | |
| Total Expenditures and Transfers | <u>72,111</u> | <u>73,171</u> | <u>73,171</u> | |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 177,765 | 185,217 | | |
| Unencumbered Cash, Beginning | <u>1,160,433</u> | <u>1,338,198</u> | | |
| Unencumbered Cash, Ending | <u>1,338,198</u> | <u>1,523,415</u> | | |

Chase County, Kansas
 Detention Center Bond Reserve Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

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

| | Prior Year Actual | Current Year Actual |
|-------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Transfers | | |
| Operating Transfers In | \$ 15,732 | 14,421 |
| Total Cash Receipts / Revenue | 15,732 | 14,421 |
| Expenditures and Transfers | | |
| None | — | — |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 15,732 | 14,421 |
| Unencumbered Cash, Beginning | 74,727 | 90,459 |
| Unencumbered Cash, Ending | 90,459 | 104,880 |

Chase County, Kansas
Special Auto Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts / Revenue | | |
| Intergovernmental | | |
| State Grant | \$ | 1,430 |
| Licenses, Fees, and Permits | | |
| Officer Fees | 27,688 | 19,340 |
| Total Cash Receipts / Revenue | <u>27,688</u> | <u>20,770</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Personal Services | 15,189 | 10,930 |
| Contractual Services | 6,106 | 359 |
| Commodities | 923 | 484 |
| Social Security | 1,162 | |
| Total General Government | <u>23,380</u> | <u>11,773</u> |
| Transfers | | |
| Operating Transfers Out | 19,694 | 4,561 |
| Total Expenditures and Transfers | <u>43,074</u> | <u>16,334</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (15,386) | 4,436 |
| Unencumbered Cash, Beginning | 19,264 | 3,878 |
| Unencumbered Cash, Ending | <u>3,878</u> | <u>8,314</u> |

Chase County, Kansas
 Prosecuting Attorney Training Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 1,225 | 1,518 |
| Total Cash Receipts / Revenue | 1,225 | 1,518 |
| Expenditures and Transfers | | |
| General Government | | |
| Contractual Services | _____ | 4,505 |
| Total Expenditures and Transfers | _____ | 4,505 |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 1,225 | (2,987) |
| Unencumbered Cash, Beginning | 7,185 | 8,410 |
| Unencumbered Cash, Ending | 8,410 | 5,423 |

Chase County, Kansas
Special Law Enforcement Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ | |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | 956 | 956 |
| Unencumbered Cash, Ending | 956 | 956 |

Chase County, Kansas
 Conceal and Carry Permit Fees Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

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

| | Prior Year Actual | Current Year Actual |
|-------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 235 | 520 |
| Total Cash Receipts / Revenue | 235 | 520 |
| Expenditures and Transfers | | |
| None | _____ | _____ |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 235 | 520 |
| Unencumbered Cash, Beginning | 495 | 730 |
| Unencumbered Cash, Ending | 730 | 1,250 |

Chase County, Kansas
 Register of Deeds Technology Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

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

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 3,726 | 5,532 |
| Total Cash Receipts / Revenue | 3,726 | 5,532 |
| Expenditures and Transfers | | |
| General Government | | |
| Capital Outlay | 3,348 | 9,992 |
| Total Expenditures and Transfers | 3,348 | 9,992 |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 378 | (4,460) |
| Unencumbered Cash, Beginning | 17,495 | 17,873 |
| Unencumbered Cash, Ending | 17,873 | 13,413 |

Chase County, Kansas
 Prosecuting Attorney Trust Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

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

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ _____ | _____ |
| Expenditures and Transfers | | |
| None | _____ | _____ |
| Receipts Over (Under) Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | 2,112 | 2,112 |
| Unencumbered Cash, Ending | 2,112 | 2,112 |

Chase County, Kansas
 County Attorney Trust Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

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

| | Prior Year Actual | Current Year Actual |
|-------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 39 | 20 |
| Total Cash Receipts / Revenue | 39 | 20 |
| Expenditures and Transfers | | |
| None | — | — |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 39 | 20 |
| Unencumbered Cash, Beginning | 3,415 | 3,454 |
| Unencumbered Cash, Ending | 3,454 | 3,474 |

Gifts Fund

Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Intergovernmental | | |
| Federal Financial Assistance | \$ 221,799 | |
| Miscellaneous | | |
| Donations | 14,436 | |
| Total Cash Receipts / Revenue | <u>236,235</u> | |
| Expenditures and Transfers | | |
| General Government | | |
| Contractual Services | 234,807 | |
| Total Expenditures and Transfers | <u>234,807</u> | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 1,428 | |
| Unencumbered Cash, Beginning | <u>1,510</u> | <u>2,938</u> |
| Unencumbered Cash, Ending | <u><u>2,938</u></u> | <u><u>2,938</u></u> |

Chase County, Kansas
Domestic Violence Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

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

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|---|----------------------------------|------------------------------------|
| Cash Receipts | | |
| None | \$ _____ | _____ |
| Expenditures and Transfers | | |
| None | _____ | _____ |
| Receipts Over (Under) Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | <u>1,000</u> | <u>1,000</u> |
| Unencumbered Cash, Ending | <u><u>1,000</u></u> | <u><u>1,000</u></u> |

Chase County, Kansas
 Juvenile Probation Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

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

| | Prior Year Actual | Current Year Actual |
|-------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 90 | 60 |
| Total Cash Receipts / Revenue | 90 | 60 |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 90 | 60 |
| Unencumbered Cash, Beginning | 1,001 | 1,091 |
| Unencumbered Cash, Ending | 1,091 | 1,151 |

Chase County, Kansas
 Court Trustees Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

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

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ | |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | 2,510 | 2,510 |
| Unencumbered Cash, Ending | 2,510 | 2,510 |

Chase County, Kansas
Registered Offenders Fees Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 180 | 340 |
| Total Cash Receipts / Revenue | 180 | 340 |
| Expenditures and Transfers | | |
| Public Safety | | |
| Contractual Services | 18 | |
| Total Expenditures and Transfers | 18 | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 162 | 340 |
| Unencumbered Cash, Beginning | | 162 |
| Unencumbered Cash, Ending | 162 | 502 |

Chase County, Kansas
 Park Bridge Escrow Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

For the Year Ended December 31, 2012

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

| | Prior Year Actual | Current Year Actual |
|-------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Miscellaneous | | |
| Donations | \$ 174 | |
| Total Cash Receipts / Revenue | 174 | |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 174 | |
| Unencumbered Cash, Beginning | 121,032 | 121,206 |
| Unencumbered Cash, Ending | 121,206 | 121,206 |

Chase County, Kansas
 Crime Prevention Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

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

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Miscellaneous | | |
| Donations | \$ 8,740 | 10,195 |
| Total Cash Receipts / Revenue | 8,740 | 10,195 |
| Expenditures and Transfers | | |
| Public Safety | | |
| Contractual Services | 9,145 | 9,856 |
| Total Expenditures and Transfers | 9,145 | 9,856 |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (405) | 339 |
| Unencumbered Cash, Beginning | 24,360 | 23,967 |
| Prior Year Encumbr. Cancelled | 12 | |
| Unencumbered Cash, Ending | 23,967 | 24,306 |

Chase County, Kansas
 Bridge Building - KDOT Exchange Program Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

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

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|-------------------------------|----------------------------------|------------------------------------|
| Cash Receipts / Revenue | | |
| Intergovernmental | | |
| State Grant | \$ 160,364 | 77,268 |
| Total Cash Receipts / Revenue | <u>160,364</u> | <u>77,268</u> |
| Expenditures and Transfers | | |
| None | <u> </u> | <u> </u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 160,364 | 77,268 |
| Unencumbered Cash, Beginning | <u> </u> | <u>160,364</u> |
| Unencumbered Cash, Ending | <u>160,364</u> | <u>237,632</u> |

Chase County, Kansas
 Judicial Technology Grant Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

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

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 477 | 455 |
| Total Cash Receipts / Revenue | <u>477</u> | <u>455</u> |
| Expenditures and Transfers | | |
| None | <u> </u> | <u> </u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 477 | 455 |
| Unencumbered Cash, Beginning | <u>435</u> | <u>912</u> |
| Unencumbered Cash, Ending | <u><u>912</u></u> | <u><u>1,367</u></u> |

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

Schedule 3

| Fund | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|--------------------------------------|------------------------------|------------------|-----------------------|---------------------------|
| Cities: | | | | |
| Cedar Point - General | \$ | 3,385 | 3,345 | 40 |
| Cottonwood Falls - General | | 323,142 | 316,126 | 7,016 |
| Cottonwood Falls - Bond and Interest | | 3,035 | 2,566 | 469 |
| Cottonwood Falls - Sidewalk | | 1,878 | 1,878 | |
| Cottonwood Falls - Weed | | 195 | 195 | |
| Elmdale - General | | 8,356 | 7,960 | 396 |
| Matfield Green - General | | 4,350 | 4,245 | 105 |
| Strong City - General | | 98,331 | 95,253 | 3,078 |
| Subtotal Cities | | <u>442,672</u> | <u>431,568</u> | <u>11,104</u> |
| Townships: | | | | |
| Bazaar Twp - General | | 8,794 | 8,730 | 64 |
| Cedar Twp - General | | 7,214 | 7,114 | 100 |
| Cottonwood Twp - General | | 18,484 | 18,355 | 129 |
| Cottonwood Twp - Building | | 1 | 1 | |
| Diamond Two - General | | 4,216 | 4,182 | 34 |
| Falls Twp - General | | 13,182 | 12,788 | 394 |
| Falls Twp - Library | | 18,379 | 18,072 | 307 |
| Homstead Twp - General | | 3,199 | 3,185 | 14 |
| Matfield Twp - Cemetery | | 3,600 | 3,573 | 27 |
| Strong Twp - General | | 4,326 | 4,222 | 104 |
| Toledo Twp - General | | 3,656 | 3,628 | 28 |
| Subtotal Townships | | <u>85,051</u> | <u>83,850</u> | <u>1,201</u> |
| Schools: | | | | |
| USD No. 284 - General | | 727,830 | 727,830 | |
| USD No. 284 - Bond and Interest | | 244,535 | 241,511 | 3,024 |
| USD No. 284 - Recreation | | 128,642 | 127,149 | 1,493 |
| USD No. 284 - Capital Outlay | | 242,592 | 240,601 | 1,991 |
| USD No. 284 - Supplemental General | | 912,644 | 901,391 | 11,253 |
| USD No. 397 - General | | 1,712 | 1,711 | 1 |
| USD No. 397 - Capital Outlay | | 429 | 429 | |
| USD No. 397 - Supplemental General | | 1,935 | 1,935 | |
| USD No. 397 - Bond and Interest | | 369 | 369 | |
| USD No. 398 - General | | 8,615 | 8,615 | |
| USD No. 398 - Bond and Interest | | 7,852 | 7,829 | 23 |
| USD No. 398 - Capital Outlay | | 911 | 911 | |
| USD No. 398 - Recreation | | 970 | 967 | 3 |
| USD No. 398 - Supplemental General | | 13,844 | 13,798 | 46 |
| USD No. 408 - General | | 2,032 | 2,032 | |
| USD No. 408 - Bond and Interest | | 1,080 | 1,080 | |
| USD No. 408 - Supplemental General | | 1,958 | 1,958 | |
| Subtotal Schools | | <u>2,297,950</u> | <u>2,280,116</u> | <u>17,834</u> |
| Rural Fire Districts: | | | | |
| Rural Fire District No. 9 | | 11,835 | 11,816 | 19 |
| Subtotal Rural Fire Districts | | <u>11,835</u> | <u>11,816</u> | <u>19</u> |

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2012

| Fund | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|--|------------------------------|------------------|-----------------------|---------------------------|
| Watershed Districts: | | | | |
| Fall River Joint Watershed No. 21 | | 118 | 118 | |
| Upper Verdigris Joint Watershed No. 24 | | 3,691 | 3,694 | (3) |
| Silver Creek Watershed No. 25 | 7,462 | 1 | | 7,463 |
| Upper Walnut Joint Watershed No. 33 | | 4 | 3 | 1 |
| Diamond Creek Joint Watershed No. 61 | 6,366 | 5,130 | 11,161 | 335 |
| Middle Creek Joint Watershed No. 62 | | 12,414 | 12,379 | 35 |
| Peyton Creek Watershed No. 71 | 166 | 5,523 | 5,689 | |
| South Fork Joint Watershed No. 76 | | 11,285 | 11,179 | 106 |
| Jacobs Creek Joint Watershed No. 94 | 1 | 1,186 | 1,187 | |
| Drainage District No. 2 - General | 1,200 | 1,049 | 1,325 | 924 |
| Subtotal Watershed Districts | <u>15,195</u> | <u>40,401</u> | <u>46,735</u> | <u>8,861</u> |
| Flint Hills Extension District No. 13: | | | | |
| Flint Hills Extension District No. 13 | | 213,268 | 212,279 | 989 |
| Subtotal Flint Hills Extension District No. 13 | | <u>213,268</u> | <u>212,279</u> | <u>989</u> |
| Regional Library: | | | | |
| | | 42,118 | 41,701 | 417 |
| | | 7,574 | 7,464 | 110 |
| Subtotal Regional Library | | <u>49,692</u> | <u>49,165</u> | <u>527</u> |
| Total Subdivisions | <u>15,195</u> | <u>3,140,869</u> | <u>3,115,529</u> | <u>40,535</u> |
| State Funds: | | | | |
| | | 40,263 | 40,263 | |
| | | 20,132 | 20,132 | |
| | | 5,004 | 4,255 | 749 |
| | 29 | | | 29 |
| Total State Funds | <u>29</u> | <u>65,399</u> | <u>64,650</u> | <u>778</u> |
| Other Agency Funds: | | | | |
| Payroll Clearing | | 1,266,816 | 1,266,816 | |
| Motor Vehicle Licenses | | 226,840 | 226,840 | |
| Driver License Fees | 986 | 7,343 | 8,016 | 313 |
| Game Licenses | 835 | 4,684 | 4,156 | 1,363 |
| Stray Animal | 382 | | | 382 |
| Sales Tax | 8,556 | 69,261 | 74,084 | 3,733 |
| Oil & Gas Depletion Fund | | 1,521 | | 1,521 |
| Treasurer's Holding Account | 850 | | | 850 |
| Total Other Agency Funds | <u>11,609</u> | <u>1,576,465</u> | <u>1,579,912</u> | <u>8,162</u> |
| Distributable Funds: | | | | |
| Current Tax | 3,356,897 | 5,632,284 | 5,464,013 | 3,525,168 |
| Delinquent Tax | 68,452 | 61,484 | 68,960 | 60,976 |
| Motor Vehicle Tax | 71,855 | 356,979 | 428,489 | 345 |
| Recreational Vehicle Tax | 742 | 5,461 | 6,187 | 16 |
| Mineral Production Tax | 110 | 166 | 276 | |

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2012

| Fund | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|-----------------------------|------------------------------|------------------|-----------------------|---------------------------|
| Local Alcoholic Liquor | | 2,074 | 2,074 | |
| Neighborhood Revitalization | | 7,784 | 7,784 | |
| Total Distributable Funds | 3,498,056 | 6,066,232 | 5,977,783 | 3,586,505 |
| Total Agency Funds | 3,524,889 | 10,848,965 | 10,737,874 | 3,635,980 |

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

Schedule 4

| | | |
|---|----------------|-------------------------|
| County Clerk's Abstract of Taxes Levied | \$ | 5,578,258 |
| Add: Supplemental Tax Roll | 1,765 | |
| Deduct: Taxes Abated | <u>(7,783)</u> | |
| Tax Roll as Adjusted | \$ | <u><u>5,572,240</u></u> |
| <u>County Treasurer's Accounting:</u> | | |
| Net Current Tax Collections | \$ | 5,458,424 |
| Uncollected: | | |
| Personal Property | 274 | |
| Real Estate | 100,000 | |
| Special Assessments | <u>13,490</u> | |
| Total Uncollected | | <u>113,764</u> |
| Tax Roll (Over) Under Accounted For | | <u>52</u> |
| Net Tax Roll | \$ | <u><u>5,572,240</u></u> |

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

Schedule 5
(Page 1 of 4)

| | | | |
|--|--------|----|----------|
| Balance - January 1 | | \$ | 0 |
| <u>Receipts:</u> | | | |
| Mortgage Registration Fees | 27,758 | | |
| Heritage Trust | 1,110 | | |
| Recording Fees | 7,058 | | |
| Register of Deeds Technology Fund Fees | 4,212 | | |
| Copy Charges and UCC Fees | 1,541 | | |
| Total Receipts | | | 41,679 |
| <u>Disbursements:</u> | | | |
| To County Treasurer: | | | 41,679 |
| Balance - December 31 | | \$ | <u>0</u> |

County of Chase, Kansas
 Barbara Davis, Clerk of the District Court
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
 (Page 2 of 4)

| | | |
|---------------------|----|-------|
| Balance - January 1 | \$ | 5,158 |
|---------------------|----|-------|

Receipts:

| | | | |
|--|--|---------|---------|
| State Share of Clerk Fees | | 44,772 | |
| LETC Fees | | 10,889 | |
| IDS | | 429 | |
| Drivers License Reinstatement Fees | | 3,598 | |
| Checking Account Interest | | 47 | |
| Fines | | 83,286 | |
| Marriage Licenses | | 1,239 | |
| County Share of Clerk Fees | | 435 | |
| PATF Fees | | 1,451 | |
| Attorney Fees - County Reimbursement | | 9,775 | |
| Diversion Fees | | 9,820 | |
| Miscellaneous Fees - County | | 1,234 | |
| Law Library Fees | | 5,669 | |
| Attorney Fees - State Reimbursement | | 1,048 | |
| KBI Lab Fees | | 1,762 | |
| Bonds | | 20,374 | |
| Judgments, Restitution, Sale Proceeds, and Other | | 12,498 | |
| Unapplied Receipts | | 14,718 | |
| Judgments, Restitution, Sale Proceeds, and Other | | 8,807 | |
| County Forfeiture | | 1,109 | |
| State Forfeiture | | 2,588 | |
| Judicial Branch Surcharge | | 19,702 | |
| Other | | 5,622 | |
| Total Receipts | | 260,872 | 260,872 |

Disbursements:

| | | | |
|--------------------------|--|---------|---------|
| Paid to State Treasurer | | 170,518 | |
| Paid to County Treasurer | | 23,823 | |
| Paid to Law Library | | 5,669 | |
| Paid to Others | | 54,509 | |
| Total Disbursements | | 254,519 | 254,519 |

| | | | |
|-----------------------|--|--|--------|
| Balance - December 31 | | | 11,511 |
|-----------------------|--|--|--------|

Composition of Cash

| | | | |
|--|--|----------|--------|
| Demand Deposit, Exchange National Bank, Cottonwood Falls, \$ | | 21,915 | |
| | | (10,824) | |
| | | 420 | |
| Total | | 11,511 | 11,511 |

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

Schedule 5
(Page 3 of 4)

| | | | |
|---|----|--------|--------|
| Balance - January 1 | \$ | | 0 |
| <u>Receipts:</u> | | | |
| Bonds | | 7,171 | |
| VIN Fees | | 244 | |
| Fees and Civil Process | | 3,355 | |
| Confiscated Property | | 32,355 | |
| Motor Vehicle Records | | 200 | |
| Total Receipts | | 43,325 | 43,325 |
| <u>Disbursements:</u> | | | |
| To County Treasurer: | | 3,355 | |
| To Kansas Department of Revenue | | 200 | |
| To Kansas Highway Patrol | | 244 | |
| To Others - Confiscated Property | | 32,355 | |
| To Courts | | 7,171 | |
| Total Disbursements | | 43,325 | 43,325 |
| Balance - December 31 | | | 0 |
| <u>Composition of Cash</u> | | | |
| Demand Deposit, Exchange National Bank, Cottonwood Falls, Kz \$ | | 389 | |
| Less: Outstanding Checks | | (389) | |
| Total | | 0 | 0 |

County of Chase, Kansas
 Jay Whitney, Detention Center
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
 (Page 4 of 4)

| | | | |
|------------------------------------|----|-----------|-----------|
| Balance - January 1 | \$ | | |
| <u>Receipts:</u> | | | |
| Inmate Care- Wyandotte County | | 1,633,450 | |
| Inmate Care- Morris County | | 59,520 | |
| Inmate Care- Immigration | | 493,391 | |
| Inmate Care- Immigration Transport | | 37,185 | |
| Inmate Care- Reno | | 21,038 | |
| Commissary | | 88,715 | |
| Fees | | 782 | |
| Phone | | 41,177 | |
| Other | | 10,754 | |
| Total Receipts | | 2,386,012 | 2,386,012 |
| <u>Disbursements:</u> | | | |
| To County Treasurer: | | 2,384,232 | |
| To Others | | 1,780 | |
| | | 2,386,012 | 2,386,012 |
| Balance - December 31 | | \$ | 0 |

County of Chase, Kansas
Reconciliation of Expenditures
For the Year Ended December 31, 2012

Schedule 6

| | | |
|--|----------------|-------------------------|
| Total Expenditures per Financial Statement | \$ | 5,982,903 |
| Less Non Budgeted Funds: | | |
| Courthouse Preservation Fund | 53,840 | |
| Special Bridge | 28,424 | |
| Special Capital Improvement | 83,000 | |
| Special Equipment Reserve Fund | 73,296 | |
| Special Machinery Fund | 77,811 | |
| Special Rural Fire Equipment | 11,888 | |
| Special Auto Fund | 16,334 | |
| Prosecuting Attorney Training | 4,505 | |
| Register of Deeds Technology Fund | 9,992 | |
| Crime Prevention | 9,856 | |
| Total Non Budgeted Funds | <u>368,946</u> | |
| Total Expenditures per Schedule 1 | | <u><u>5,613,957</u></u> |