

COUNTY OF ALLEN, KANSAS

Financial Statements  
and  
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2011

County of Allen, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2011

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Special Financial Statements  
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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Allen County, Kansas

We have audited the summary statement of cash receipts, expenditures and unencumbered cash balances of Allen County, Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Allen County, Kansas management. Our responsibility is to express an opinion on this 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 Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, Allen County, Kansas, has prepared this financial statement using accounting practices prescribed by the State of Kansas which demonstrates compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

The financial statement referred to above includes only the primary government of the County, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The financial statement does not include the financial data of any legally separate component units which accounting principles generally accepted in the United States of America require to be reported with the financial data of the County's primary government.

In our opinion, because of the County's policy to prepare its financial statement on the basis of accounting discussed in the preceding two paragraphs, 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 Allen County, Kansas, as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Allen County, Kansas, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, schedule of cash receipts and expenditures-agency funds (Schedule 1, 2, and 3, as listed in the table of contents) and other schedules are presented for analysis and are not a required part of the statutory financial statement. This information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement taken as a whole.

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

Respectfully Submitted,

*Schlottbeck and Burns, LLC*

August 30, 2012

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Allen County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2011

|                                      | Beginning<br>Unencumbered<br>Cash Balance | Receipts  | Expenditures | Ending<br>Unencumbered<br>Cash Balance | Add<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash Balance |
|--------------------------------------|---|-----------|--------------|--|--|------------------------|
| Governmental Type Funds:             |   |           |              |  |  |                        |
| General                              | \$ 220,166                                | 4,907,000 | 4,790,281    | 336,885                                | 257,450  | 594,335                |
| Special Revenue:                     |   |           |              |  |  |                        |
| Ambulance                            |   | 1,290,226 | 1,281,062    | 9,164                                  | 55,851   | 65,015                 |
| Airport                              | ( 38,772)                                 | 239,394   | 71,874       | 128,748                                | 3,633  | 132,381                |
| Appraiser's Cost                     | 64,045                                    | 264,365   | 283,565      | 44,845                                 | 10,479   | 55,324                 |
| Ambulance Rescue Vehicle             | 3,676                                     | 2,000     |              | 5,676                                  |  | 5,676                  |
| Conservation District                | 4   | 24,718    | 24,722       |  |  |                        |
| Direct Election                      | 70,351                                    | 118,333   | 84,085       | 104,599                                | 3,366  | 107,965                |
| Extension Council                    |   | 15,327    | 15,327       |  |  |                        |
| Health Building Maintenance          | 24,860                                    | 3,000     | 1,146        | 26,714                                 |  | 26,714                 |
| Health                               | 11  | 77,790    | 77,801       |  |  |                        |
| Historical Society                   | 5   | 31,120    | 31,125       |  |  |                        |
| Mental Health                        | 630                                       | 104,590   | 105,220      |  |  |                        |
| Mental Retardation                   | 17  | 57,985    | 58,002       |  |  |                        |
| Noxious Weed                         | 111,593                                   | 57,256    | 89,117       | 79,732                                 | 2,397  | 82,129                 |
| Road and Bridge                      | 280,584                                   | 2,203,317 | 2,478,515    | 5,386                                  | 56,102   | 61,488                 |
| Rural Fire District No. 2            | 2,360                                     | 114,713   | 117,073      |  |  |                        |
| Rural Fire District No. 3            |   | 25,187    | 25,187       |  |  |                        |
| Rural Fire District No. 4            | 155                                       | 4,603     | 4,758        |  |  |                        |
| Service Program for the Elderly      | 208,100                                   | 107,170   | 95,145       | 220,125                                | 3,586  | 223,711                |
| Special Alcohol Program              | 12,294                                    | 17,976    | 7,008        | 23,262                                 |  | 23,262                 |
| Special Bridge                       | 300,249                                   | 217,364   | 165,900      | 351,713                                | 4,564  | 356,277                |
| Special Liability                    | 161,353                                   | 1,860     | 32,397       | 130,816                                |  | 130,816                |
| Special Park and Recreation          | 5,210                                     | 1,069     | 5,026        | 1,253                                  |  | 1,253                  |
| Special Equipment Reserve            | 54,263                                    |           |              | 54,263                                 |  | 54,263                 |
| Special Machinery                    | 100,043                                   |           | 76,812       | 23,231                                 |  | 23,231                 |
| Sewer District No 1                  | 46,716                                    | 14,307    | 2,360        | 58,663                                 | 75   | 58,738                 |
| Sewer District No 2                  | 11,002                                    | 2,435     | 6,327        | 7,110                                  | 114  | 7,224                  |
| Emergency Telephone Service          | 41,644                                    | 52,923    | 18,914       | 75,653                                 |  | 75,653                 |
| Wireless Emergency Telephone Service | 58,762                                    | 233,292   | 215,007      | 77,047                                 |  | 77,047                 |
| Capital Projects:                    |   |           |              |  |  |                        |
| Hospital Construction                |   | 264,980   | 223,325      | 41,655                                 |  | 41,655                 |
| Enterprise:                          |   |           |              |  |  |                        |
| Solid Waste                          | 129,108                                   | 1,382,734 | 942,265      | 569,577                                | 35,281   | 604,858                |
| Expendable Trusts:                   |   |           |              |  |  |                        |
| Special Auto                         | 18,156                                    | 108,260   | 116,934      | 9,482                                  | 6,325  | 15,807                 |
| Prosecuting Attorney Training        | 6,000                                     | 3,483     | 2,397        | 7,086                                  |  | 7,086                  |
| Special Law Enforcement Trust        | 14,943                                    | 15,484    | 5,755        | 24,672                                 |  | 24,672                 |
| Register of Deeds Technology         | 17,128                                    | 12,796    | 6,092        | 23,832                                 | 70   | 23,902                 |

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

Allen County, Kansas  
 Summary of Receipts, Expenditures, and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2011

|                                 | Beginning<br>Unencumbered<br>Cash Balance | Receipts          | Expenditures      | Ending<br>Unencumbered<br>Cash Balance | Add<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash Balance |
|---------------------------------|---|-------------------|-------------------|--|--|------------------------|
| Prosecuting Attorney Trust      | 2,145                                     |                   | 100               | 2,045                                  |  | 2,045                  |
| Prosecuting Attorney Check Fees | 6,459                                     | 1,720             |                   | 8,179                                  |  | 8,179                  |
| Lee Murren Trust                | 7,965                                     | 185               |                   | 8,150                                  |  | 8,150                  |
| LaHarpe Senior Center Trust     | 3,434                                     |                   |                   | 3,434                                  |  | 3,434                  |
| Iola Senior Center Trust        | 5,348                                     |                   |                   | 5,348                                  |  | 5,348                  |
| Moran Senior Center Trust       | 5   |                   |                   | 5                                      |  | 5                      |
| Shelter Grants                  |   | 20,190            | 20,190            |  |  |                        |
| Comm Corrections AISP Grant     | 17,111                                    | 358,135           | 376,871           | ( 1,625)                               | 12,163   | 10,538                 |
| Juvenile Justice Authority      | 201,959                                   | 244,225           | 345,475           | 100,709                                | 15,240   | 115,949                |
| Employee Benefit Trust          | 5,188                                     | 805,579           | 809,436           | 1,331                                  |  | 1,331                  |
| Hazardous Material Grant        | 5,464                                     |                   |                   | 5,464                                  |  | 5,464                  |
| Landfill Closure Trust          | 992,863                                   | 28,799            | 500               | 1,021,162                              |  | 1,021,162              |
| Total Primary Government (1)    | <u>3,172,597</u>                          | <u>13,435,890</u> | <u>13,013,096</u> | <u>3,595,391</u>                       | <u>466,696</u>                                 | <u>4,062,087</u>       |

Composition of Cash:

|                                      |                  |
|--------------------------------------|------------------|
| Cash and Cash Items on Hand          | 4,687            |
| Certificates of Deposit              | 2,407,185        |
| Demand Deposits                      | 11,173,612       |
| Invested in U.S. Treasury Notes      | 77,169           |
| Less: Fiduciary Funds per Schedule 3 | ( 9,600,560)     |
| Total Primary Government (1)         | <u>4,062,087</u> |

(1) Excluding Fiduciary Funds

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

County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

**Note 1**     **Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

**B. Basis of Presentation**

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2011:

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.

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

Proprietary Funds:

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

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.

County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

**C. Basis of Accounting**

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

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

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

**D. Budgets**

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2011, the County amended the budget of the Road and Bridge Fund from its original adopted amount of \$2,331,434 to \$2,539,617.

County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

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

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

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

Ambulance Rescue Vehicle Reserve Fund  
Special Equipment Reserve Fund  
Special Machinery Fund

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

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

Cash

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

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.

County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

Deposits and Investments

As of December 31, 2011, the County had the following investments:

| <u>Investment Type</u>           | <u>Book Value</u> | <u>Fair Value</u> | <u>Rating</u> |
|----------------------------------|-------------------|-------------------|---------------|
| Kansas Municipal Investment Pool | \$ 15             | 15                | S&P AA Af/S1+ |
| U.S. Treasury Notes              | 77,169            | 94,900            | S&P AA+       |

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage.

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. In addition to this statutory provision, the County has passed an investment policy which requires all deposits to be secured 100% at all times.

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

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured and the County's investment policy requires 100% collateralization at all times.

At December 31, 2011, the carrying amount of the County's deposits was \$13,580,797 and the bank balance was \$13,847,801. Of the bank balance, \$1,706,181 was secured by federal depository insurance and the remaining \$12,141,620 was collateralized securities held by the pledging financial institution's agents in the County's name.

At December 31, 2011, the County had invested \$15 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

At December 31, 2011, the County also had invested \$77,169 of Landfill Closure Trust funds in 10-Year U.S. Treasury Notes. These Treasury Notes had a fair market value of \$94,900.

Inventories and Prepaid Expenses

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

Long-Term Debt

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

**F. Revenues and Expenditures**

Property Tax Revenue Recognition

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

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

Reimbursed Expenses

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

Vacation and Sick Pay

The County's policies regarding vacation permit employees to accumulate a maximum of 144 hours of vacation time, depending on longevity. Policies prohibit payment for vacation time in lieu of time off, however, with special authority of the County Commission, employees may carry over hours in excess of 96 at the end of the year to use in the following year. Accumulated, but unused, vacation time is paid to the employee on the date of employment termination.

The County's policies regarding sick leave permit employees to accumulate a maximum of 800 hours sick leave. Policies prohibit payment of unused sick leave upon termination of employment with the County.

County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

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

Expenditures and encumbrances exceeded the available cash in the following funds, in the amounts indicated below:

|                                  |    |       |
|----------------------------------|----|-------|
| Community Corrections AISP Grant | \$ | 1,625 |
|----------------------------------|----|-------|

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

|                   |    |     |
|-------------------|----|-----|
| Extension Council | \$ | 604 |
|-------------------|----|-----|

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

**A. Assets:**

General Fixed Assets

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

The County has waived the application of generally accepted accounting principles through December 31, 2011, 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 (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

*Funding Policy.* K.S.A. 74-419 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Allen County assessed valuation at November 1, 2011 was \$92,186,192. The County had no outstanding bonded debt as of December 31, 2011. The resulting legal debt margin was \$2,765,586.

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2011, were as follows:

| <u>Issue</u>                      | <u>Interest Rate</u> | <u>Date of Issue</u> | <u>Amount of Issue</u> | <u>Date of Final Maturity</u> | <u>Balance Beginning of Year</u> | <u>Additions</u> | <u>Reductions/Payments</u> | <u>Balance End of Year</u> | <u>Interest Paid</u> |
|-----------------------------------|----------------------|----------------------|------------------------|-------------------------------|----------------------------------|------------------|----------------------------|----------------------------|----------------------|
| <u>Capital Lease Obligations:</u> |                      |                      |                        |                               |                                  |                  |                            |                            |                      |
| Jail Building                     | 3.90-4.10%           | 12/15/02             | \$ 2,900,000           | 02/01/23                      | 2,255,000                        |                  | 135,000                    | 2,120,000                  | 87,508               |
| Hospital Facility                 | 1.10-5.15%           | 12/01/11             | 25,000,000             | 12/01/36                      | 0                                | 25,000,000       |                            | 25,000,000                 | 0                    |
| Total Contractual Indebtedness    |                      |                      |                        |                               | 2,255,000                        | 25,000,000       | 135,000                    | 27,120,000                 | 87,508               |

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

| <u>Capital Lease Obligations</u>             | <u>2012</u>      | <u>2013</u>      | <u>2014</u>      | <u>2015</u>      | <u>2016</u>  |
|--|------------------|------------------|------------------|------------------|--------------|
| Principal                                    | \$ 140,000       | 150,000          | 925,000          | 940,000          | 955,000      |
| Interest                                     | 977,786          | 1,088,111        | 1,082,010        | 1,067,240        | 1,049,943    |
| Total  | 1,117,786        | 1,238,111        | 2,007,010        | 2,007,240        | 2,004,943    |
| <u>Capital Lease Obligations (continued)</u> |                  |                  |                  |                  |              |
|  | <u>2017-2021</u> | <u>2022-2026</u> | <u>2027-2031</u> | <u>2032-2036</u> | <u>Total</u> |
| Principal                                    | 5,120,000        | 5,280,000        | 5,985,000        | 7,625,000        | 27,120,000   |
| Interest                                     | 4,902,090        | 4,072,420        | 2,850,800        | 1,207,940        | 18,298,340   |
| Total  | 10,022,090       | 9,352,420        | 8,835,800        | 8,832,940        | 45,418,340   |

The payments shown here are the total rental payments due each year (including interest). The City of Iola and the Allen County Hospital are each required to contribute funds towards the Hospital Facility payments, in addition to the sales tax contributed by the County. The actual County portion of each years' Hospital Lease payment is expected to be smaller than the amounts shown above, however, the County is liable for any shortfall in contributions by the other two entities.

County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

**C. Operating Transfers:**

| <u>From</u>                       | <u>To</u>                    | <u>Amount</u> |
|-----------------------------------|------------------------------|---------------|
| Road and Bridge Fund              | General Fund                 | \$ 70,000     |
| Special Auto Fund                 | General Fund                 | 14,875        |
| General Fund                      | Ambulance Fund               | 309,440       |
| General Fund                      | Special Alcohol Program Fund | 2,526         |
| Special Parks and Recreation Fund | Special Alcohol Program Fund | 2,526         |

**Note 4 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.

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial insurance to cover its risk of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Pending Litigation

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

**Note 5 Closure and Postclosure Care Costs of Landfill**

The County currently operates a municipal solid waste landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Engineering estimates of post closure costs over this thirty year period are in the amount of \$2,203,650 and estimated cost for providing the cover of the landfill is \$1,323,102 for a total closure and postclosure cost of \$3,526,752. Engineering estimates place the total capacity of the landfill at 6,573,500 cubic yards, and previously used capacity is estimated at 845,933 cubic yards (13%). The total capacity only includes the area currently permitted to receive waste. The remaining 5,727,567 cubic yards (87%) of unused capacity has an estimated useful life of 82.9 years. These amounts are based on engineering estimates of what it would cost to perform all closure and postclosure care in 2011. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

The County prepares its financial statements on a statutory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the County had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of \$458,478 would have been recognized based on 13.0% of the estimated capacity of the landfill used to date. The current cost of closure and postclosure remaining to be recognized would have been \$3,068,274.

As of December 31, 2011 the County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, however, they have levied a special countywide sales tax, approved by the voters of the County, to help provide funding sources for the landfill operation. The County is also receiving tipping fees from other counties in the surrounding area, which are disposing of their solid waste in the Allen County landfill. The County has established a trust fund to accumulate cash for the purpose of financing the closure and post closure costs of the municipal solid waste landfill. As of December 31, 2011, the trust fund has a balance of \$1,021,162. The solid waste fund unencumbered cash balance as of December 31, 2011 was \$569,577.

**Note 6**      **Public Building Commission**

During 2002, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. The purpose of this PBC was to issue \$2,900,000 in revenue bonds for the construction of a jail facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were secured by a Lease between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due.

In December, 2011, the PBC issued \$10,000,000 in revenue bonds in connection with the construction of a new County Hospital. An additional \$15,000,000 in revenue bonds were issued in January, 2012. In December, 2011, the County entered into a lease agreement with the PBC for the acquisition of the Hospital facility. In 2012, the County began levying a special sales tax, the proceeds of which will be used, together with revenues generated by the Hospital and sales tax contributed by the City of Iola, to make rental payments in an amount sufficient for the PBC to retire the issued bonds. In the event the contributions from the Hospital and the City of Iola are insufficient to allow the PBC to make the required debt payments, the County is liable for any shortfall.

Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included.

Allen County, Kansas  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2011

Schedule 1

|                                      | <u>Certified<br/>Budget</u> | <u>Adjustment for<br/>Qualifying<br/>Budget Credits</u> | <u>Total<br/>Budget for<br/>Comparison</u> | <u>Expenditures<br/>Chargeable to<br/>Current Year</u> | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--------------------------------------|-----------------------------|---|--|--|---|
| Governmental Type Funds:             |                             |   |  |  |   |
| General                              | \$ 4,957,971                | 144,237   | 5,102,208                                  | 4,790,281  | 311,927   |
| Special Revenue:                     |                             |   |  |  |   |
| Ambulance                            | 1,314,618                   |   | 1,314,618                                  | 1,281,062  | 33,556  |
| Airport                              | 263,243                     |   | 263,243                                    | 71,874   | 191,369   |
| Appraiser's Cost                     | 306,821                     |   | 306,821                                    | 283,565  | 23,256  |
| Conservation District                | 25,000                      |   | 25,000                                     | 24,722   | 278   |
| Direct Election                      | 140,386                     |   | 140,386                                    | 84,085   | 56,301  |
| Extension Council                    | 14,723                      |   | 14,723                                     | 15,327   | ( 604)  |
| Health Building Maintenance          | 23,276                      |   | 23,276                                     | 1,146  | 22,130  |
| Health                               | 79,000                      |   | 79,000                                     | 77,801   | 1,199   |
| Historical Society                   | 31,500                      |   | 31,500                                     | 31,125   | 375   |
| Mental Health                        | 107,100                     |   | 107,100                                    | 105,220  | 1,880   |
| Mental Retardation                   | 59,000                      |   | 59,000                                     | 58,002   | 998   |
| Noxious Weed                         | 115,930                     |   | 115,930                                    | 89,117   | 26,813  |
| Road and Bridge                      | 2,539,617                   |   | 2,539,617                                  | 2,478,515  | 61,102  |
| Rural Fire District No. 2            | 120,700                     |   | 120,700                                    | 117,073  | 3,627   |
| Rural Fire District No. 3            | 28,700                      |   | 28,700                                     | 25,187   | 3,513   |
| Rural Fire District No. 4            | 4,800                       |   | 4,800                                      | 4,758  | 42  |
| Service Program for the Elderly      | 217,319                     | 4,000   | 221,319                                    | 95,145   | 126,174   |
| Special Alcohol Program              | 16,220                      |   | 16,220                                     | 7,008  | 9,212   |
| Special Bridge                       | 299,389                     |   | 299,389                                    | 165,900  | 133,489   |
| Special Liability                    | 149,791                     |   | 149,791                                    | 32,397   | 117,394   |
| Special Park and Recreation          | 7,655                       |   | 7,655                                      | 5,026  | 2,629   |
| Sewer District No 1                  | 36,441                      |   | 36,441                                     | 2,360  | 34,081  |
| Sewer District No 2                  | 12,000                      |   | 12,000                                     | 6,327  | 5,673   |
| Emergency Telephone Service          | 55,000                      | 14,013  | 69,013                                     | 18,914   | 50,099  |
| Wireless Emergency Telephone Service | 39,166                      | 208,560   | 247,726                                    | 215,007  | 32,719  |
| Enterprise:                          |                             |   |  |  |   |
| Solid Waste                          | <u>1,882,071</u>            |   | <u>1,882,071</u>                           | <u>942,265</u>   | <u>939,806</u>                                  |
| Totals                               | <u>12,847,437</u>           | <u>370,810</u>  | <u>13,218,247</u>                          | <u>11,029,209</u>                                      | <u>2,189,038</u>                                |

Allen County, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                   | Prior<br>Year<br>Actual | Current Year              |                  | Variance<br>Favorable<br>(Unfavorable) |
|-----------------------------------|-------------------------|---------------------------|------------------|--|
|                                   |                         | Current<br>Year<br>Actual | Budget           |  |
| Cash Receipts                     |                         |                           |                  |  |
| Taxes                             |                         |                           |                  |  |
| Ad Valorem Tax                    | \$ 2,761,217            | 3,264,743                 | 3,348,091        | ( 83,348)                              |
| Motor Vehicle Tax                 | 304,049                 | 387,979                   | 398,006          | ( 10,027)                              |
| Recreational Vehicle Tax          | 4,883                   | 5,791                     | 6,091            | ( 300)                                 |
| Delinquent Tax                    | 51,272                  | 38,610                    | 28,100           | 10,510                                 |
| 16/20 M Truck Tax                 | 12,326                  | 13,918                    | 11,807           | 2,111                                  |
| Countywide Sales Tax              | 431,229                 | 479,284                   | 425,000          | 54,284                                 |
| In Lieu of Tax                    | 4,896                   | 5,541                     | 4,409            | 1,132                                  |
| Mineral Production Tax            | 3,724                   | 2,138                     |                  | 2,138                                  |
| Interest on Tax                   | 77,210                  | 43,943                    | 65,000           | ( 21,057)                              |
| Total Taxes                       | <u>3,650,806</u>        | <u>4,241,947</u>          | <u>4,286,504</u> | <u>( 44,557)</u>                       |
| Intergovernmental                 |                         |                           |                  |  |
| Federal Financial Assistance      | 53,257                  | 135,000                   |                  | 135,000                                |
| State Grant                       | 172,921                 | 9,237                     |                  | 9,237                                  |
| Emergency Preparedness Grant      | 186,483                 | 27,375                    |                  | 27,375                                 |
| Local Alcoholic Liquor Tax        | 3,666                   | 1,068                     | 3,611            | ( 2,543)                               |
| Contracts with Other Governments  | 11,130                  |                           |                  |  |
| Other Intergovernmental           | 7,488                   |                           |                  |  |
| Total Intergovernmental           | <u>434,945</u>          | <u>172,680</u>            | <u>3,611</u>     | <u>169,069</u>                         |
| Licenses, Fees, and Permits       |                         |                           |                  |  |
| Mortgage Registration             | 85,879                  | 132,417                   | 80,000           | 52,417                                 |
| Officer Fees                      | 69,586                  | 78,368                    | 45,000           | 33,368                                 |
| Total Licenses, Fees, and Permits | <u>155,465</u>          | <u>210,785</u>            | <u>125,000</u>   | <u>85,785</u>                          |
| Use of Money and Property         |                         |                           |                  |  |
| Interest on Investments           | 64,060                  | 37,195                    | 75,000           | ( 37,805)                              |
| Rent                              | 2,680                   | 4,680                     | 2,000            | 2,680                                  |
| Prisoner Board                    | 201,990                 | 123,182                   | 222,508          | ( 99,326)                              |
| Total Use of Money and Property   | <u>268,730</u>          | <u>165,057</u>            | <u>299,508</u>   | <u>( 134,451)</u>                      |
| Transfers                         |                         |                           |                  |  |
| Operating Transfers In            | 92,010                  | 84,875                    | 142,194          | ( 57,319)                              |
| Miscellaneous                     |                         |                           |                  |  |
| Sale of Surplus Property          |                         | 6,713                     |                  | 6,713                                  |
| Other                             | 19,453                  | 24,943                    |                  | 24,943                                 |
| Total Miscellaneous               | <u>19,453</u>           | <u>31,656</u>             |                  | <u>31,656</u>                          |
| Total Cash Receipts               | <u>4,621,409</u>        | <u>4,907,000</u>          | <u>4,856,817</u> | <u>50,183</u>                          |
| Expenditures and Transfers        |                         |                           |                  |  |
| General Government                |                         |                           |                  |  |
| County Commission                 |                         |                           |                  |  |
| Personal Services                 | 51,612                  | 51,627                    | 56,000           | 4,373                                  |
| Contractual Services              | 24,297                  | 12,138                    | 10,725           | ( 1,413)                               |
| Commodities                       | 1,097                   | 100                       | 400              | 300                                    |
| Capital Outlay                    |                         |                           | 62,000           | 62,000                                 |
| Employee Benefits                 | 17,909                  | 24,092                    | 24,625           | 533                                    |
| Reimbursed Expense                | ( 1,324)                |                           |                  |  |
| Total County Commission           | <u>93,591</u>           | <u>87,957</u>             | <u>153,750</u>   | <u>65,793</u>                          |
| County Clerk                      |                         |                           |                  |  |
| Personal Services                 | 97,382                  | 94,803                    | 104,200          | 9,397                                  |
| Contractual Services              | 13,258                  | 6,587                     | 12,300           | 5,713                                  |
| Commodities                       | 2,811                   | 1,665                     | 1,900            | 235                                    |
| Capital Outlay                    | 10,935                  | 900                       | 5,000            | 4,100                                  |
| Employee Benefits                 | 24,253                  | 37,727                    | 33,180           | ( 4,547)                               |
| Reimbursed Expense                | ( 18)                   | ( 66)                     |                  | 66                                     |
| Total County Clerk                | <u>148,621</u>          | <u>141,616</u>            | <u>156,580</u>   | <u>14,964</u>                          |

Allen County, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                              | Prior<br>Year<br>Actual | Current Year              |                  | Variance<br>Favorable<br>(Unfavorable) |
|------------------------------|-------------------------|---------------------------|------------------|--|
|                              |                         | Current<br>Year<br>Actual | Budget           |  |
| County Treasurer             |                         |                           |                  |  |
| Personal Services            | \$ 101,519              | 102,717                   | 109,538          | 6,821                                  |
| Contractual Services         | 12,465                  | 12,316                    | 19,250           | 6,934                                  |
| Commodities                  | 3,184                   | 1,758                     | 2,500            | 742                                    |
| Capital Outlay               | 485                     | 1,102                     | 3,000            | 1,898                                  |
| Employee Benefits            | 29,077                  | 38,900                    | 31,262           | ( 7,638)                               |
| Total County Treasurer       | <u>146,730</u>          | <u>156,793</u>            | <u>165,550</u>   | <u>8,757</u>                           |
| County Attorney              |                         |                           |                  |  |
| Personal Services            | 149,040                 | 142,287                   | 155,422          | 13,135                                 |
| Contractual Services         | 37,023                  | 40,110                    | 19,055           | ( 21,055)                              |
| Commodities                  | 6,132                   | 12,732                    | 3,500            | ( 9,232)                               |
| Capital Outlay               | 2,000                   | 1,767                     | 3,000            | 1,233                                  |
| Employee Benefits            | 40,484                  | 48,394                    | 46,125           | ( 2,269)                               |
| Reimbursed Expense           | ( 2,541)                | ( 2,876)                  |                  | 2,876                                  |
| Total County Attorney        | <u>232,138</u>          | <u>242,414</u>            | <u>227,102</u>   | <u>( 15,312)</u>                       |
| Register of Deeds            |                         |                           |                  |  |
| Personal Services            | 68,176                  | 69,135                    | 69,907           | 772                                    |
| Contractual Services         | 2,078                   | 2,113                     | 3,055            | 942                                    |
| Commodities                  | 11,462                  | 21,186                    | 260              | ( 20,926)                              |
| Capital Outlay               |                         |                           | 1,000            | 1,000                                  |
| Employee Benefits            | 20,240                  | 27,044                    | 21,859           | ( 5,185)                               |
| Total Register of Deeds      | <u>101,956</u>          | <u>119,478</u>            | <u>96,081</u>    | <u>( 23,397)</u>                       |
| Indigent Defense             |                         |                           |                  |  |
| Contractual Services         | 267,421                 | 278,202                   | 200,000          | ( 78,202)                              |
| Reimbursed Expense           | ( 33,053)               | ( 32,004)                 |                  | 32,004                                 |
| Total Indigent Defense       | <u>234,368</u>          | <u>246,198</u>            | <u>200,000</u>   | <u>( 46,198)</u>                       |
| 31st Judicial District       |                         |                           |                  |  |
| Contractual Services         | 29,450                  | 29,457                    | 12,384           | ( 17,073)                              |
| Reimbursed Expense           | ( 19,644)               | ( 22,605)                 |                  | 22,605                                 |
| Total 31st Judicial District | <u>9,806</u>            | <u>6,852</u>              | <u>12,384</u>    | <u>5,532</u>                           |
| Unified Court                |                         |                           |                  |  |
| Contractual Services         | 40,453                  | 30,695                    | 47,452           | 16,757                                 |
| Commodities                  | 14,967                  | 12,076                    | 15,500           | 3,424                                  |
| Capital Outlay               | 5,214                   | 10,345                    | 5,500            | ( 4,845)                               |
| Reimbursed Expense           | ( 4,159)                | ( 3,478)                  |                  | 3,478                                  |
| Total Unified Court          | <u>56,475</u>           | <u>49,638</u>             | <u>68,452</u>    | <u>18,814</u>                          |
| Courthouse General           |                         |                           |                  |  |
| Personal Services            | 57,779                  | 62,292                    | 64,000           | 1,708                                  |
| Contractual Services         | 354,307                 | 381,251                   | 442,100          | 60,849                                 |
| Commodities                  | 32,065                  | 44,813                    | 47,700           | 2,887                                  |
| Capital Outlay               | 88,856                  | 100,767                   | 735,000          | 634,233                                |
| Employee Benefits            | 40,685                  | 59,524                    | 40,586           | ( 18,938)                              |
| Reimbursed Expense           | ( 23,094)               | ( 28,774)                 |                  | 28,774                                 |
| Total Courthouse General     | <u>550,598</u>          | <u>619,873</u>            | <u>1,329,386</u> | <u>709,513</u>                         |
| GIS                          |                         |                           |                  |  |
| Contractual Services         | 13,101                  | 13,147                    | 6,300            | ( 6,847)                               |
| Capital Outlay               |                         |                           | 7,000            | 7,000                                  |
| Total GIS                    | <u>13,101</u>           | <u>13,147</u>             | <u>13,300</u>    | <u>153</u>                             |
| Planning Commission          |                         |                           |                  |  |
| Personal Services            | 39,168                  | 39,153                    | 43,099           | 3,946                                  |
| Contractual Services         | 2,692                   | 1,383                     | 5,200            | 3,817                                  |
| Commodities                  | 342                     | 418                       | 500              | 82                                     |
| Capital Outlay               | 699                     |                           |                  |  |
| Employee Benefits            | 10,900                  | 14,294                    | 12,201           | ( 2,093)                               |
| Reimbursed Expense           | ( 5,184)                |                           |                  |  |
| Total Planning Commission    | <u>48,617</u>           | <u>55,248</u>             | <u>61,000</u>    | <u>5,752</u>                           |

Allen County, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                   | Prior<br>Year<br>Actual | Current Year              |                  | Variance<br>Favorable<br>(Unfavorable) |
|-----------------------------------|-------------------------|---------------------------|------------------|--|
|                                   |                         | Current<br>Year<br>Actual | Budget           |  |
| Other General Government          |                         |                           |                  |  |
| Contractual Services              | \$ 5,000                | 5,000                     | 5,000            |  |
| Commodities                       |                         |                           | 1,500            | 1,500                                  |
| Total Other General Government    | <u>5,000</u>            | <u>5,000</u>              | <u>6,500</u>     | <u>1,500</u>                           |
| Energy Audit Grant                |                         |                           |                  |  |
| Contractual Services              |                         | 157,144                   |                  | ( 157,144)                             |
| Total General Government          | <u>1,641,001</u>        | <u>1,901,358</u>          | <u>2,490,085</u> | <u>588,727</u>                         |
| Public Safety                     |                         |                           |                  |  |
| Sheriff                           |                         |                           |                  |  |
| Personal Services                 | 439,162                 | 413,346                   | 492,500          | 79,154                                 |
| Contractual Services              | 125,192                 | 110,001                   | 65,950           | ( 44,051)                              |
| Commodities                       | 128,162                 | 157,048                   | 67,600           | ( 89,448)                              |
| Capital Outlay                    | 22,764                  | 58,430                    | 48,000           | ( 10,430)                              |
| Employee Benefits                 | 120,098                 | 145,440                   | 108,500          | ( 36,940)                              |
| Reimbursed Expense                | ( 34,447)               | ( 60,853)                 |                  | 60,853                                 |
| Total Sheriff                     | <u>800,931</u>          | <u>823,412</u>            | <u>782,550</u>   | <u>( 40,862)</u>                       |
| Sheriff - Jail                    |                         |                           |                  |  |
| Personal Services                 | 420,066                 | 457,134                   | 447,500          | ( 9,634)                               |
| Contractual Services              | 44,966                  | 36,881                    | 40,350           | 3,469                                  |
| Commodities                       | 116,650                 | 103,447                   | 117,400          | 13,953                                 |
| Capital Outlay                    | 1,148                   | 838                       | 18,000           | 17,162                                 |
| Employee Benefits                 | 126,882                 | 184,979                   | 131,000          | ( 53,979)                              |
| Reimbursed Expense                | ( 202)                  | ( 368)                    |                  | 368                                    |
| Total Sheriff - Jail              | <u>709,510</u>          | <u>782,911</u>            | <u>754,250</u>   | <u>( 28,661)</u>                       |
| Juvenile Detention                |                         |                           |                  |  |
| Contractual Services              | <u>64,237</u>           | <u>47,864</u>             | <u>74,778</u>    | <u>26,914</u>                          |
| Juvenile Services                 |                         |                           |                  |  |
| Contractual Services              |                         | 1,436                     |                  | ( 1,436)                               |
| Inmate Medical                    |                         |                           |                  |  |
| Contractual Services              | 15,577                  | 40,951                    | 25,500           | ( 15,451)                              |
| Commodities                       | 14,664                  | 5,974                     |                  | ( 5,974)                               |
| Reimbursed Expense                | ( 4,270)                | ( 2,600)                  |                  | 2,600                                  |
| Total Inmate Medical              | <u>25,971</u>           | <u>44,325</u>             | <u>25,500</u>    | <u>( 18,825)</u>                       |
| Ambulance Service                 |                         |                           |                  |  |
| Contractual Services              |                         | 3,317                     |                  | ( 3,317)                               |
| Commodities                       |                         | 415                       |                  | ( 415)                                 |
| Capital Outlay                    |                         | 36,822                    |                  | ( 36,822)                              |
| Operating Transfers Out           | <u>370,654</u>          | <u>309,440</u>            |                  | <u>309,440</u>                         |
| Total Ambulance Service           | <u>370,654</u>          | <u>349,994</u>            |                  | <u>( 349,994)</u>                      |
| Emergency Preparedness            |                         |                           |                  |  |
| Personal Services                 | 52,260                  | 54,814                    | 36,000           | ( 18,814)                              |
| Contractual Services              | 17,119                  | 13,041                    | 4,900            | ( 8,141)                               |
| Commodities                       | 4,718                   | 3,977                     | 4,700            | 723                                    |
| Capital Outlay                    | 1,628                   | 836                       | 9,000            | 8,164                                  |
| Employee Benefits                 | 15,247                  | 21,163                    | 7,700            | ( 13,463)                              |
| Reimbursed Expense                | ( 30,874)               | ( 60)                     |                  | 60                                     |
| Total Emergency Preparedness      | <u>60,098</u>           | <u>93,771</u>             | <u>62,300</u>    | <u>( 31,471)</u>                       |
| CERT Grant                        |                         |                           |                  |  |
| Commodities                       | <u>3,035</u>            | <u>4,301</u>              |                  | <u>( 4,301)</u>                        |
| Emergency Telephone Service       |                         |                           |                  |  |
| Personal Services                 | 284,430                 | 299,209                   | 323,707          | 24,498                                 |
| Contractual Services              | 44,846                  | 37,802                    | 36,775           | ( 1,027)                               |
| Commodities                       | 10,222                  | 8,575                     | 17,500           | 8,925                                  |
| Capital Outlay                    | 177,403                 | 6,930                     | 16,300           | 9,370                                  |
| Employee Benefits                 | 83,769                  | 115,102                   | 95,718           | ( 19,384)                              |
| Reimbursed Expense                | ( 209)                  | ( 1,188)                  |                  | 1,188                                  |
| Total Emergency Telephone Service | <u>600,461</u>          | <u>466,430</u>            | <u>490,000</u>   | <u>23,570</u>                          |
| Total Public Safety               | <u>2,634,897</u>        | <u>2,614,444</u>          | <u>2,189,378</u> | <u>( 425,066)</u>                      |

Allen County, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|  | Prior<br>Year<br>Actual | Current Year              |           | Variance<br>Favorable<br>(Unfavorable) |
|--|-------------------------|---------------------------|-----------|--|
|  |                         | Current<br>Year<br>Actual | Budget    |  |
| Health                                   |                         |                           |           |  |
| Local Emergency Planning Committee       |                         |                           |           |  |
| Contractual Services                     | \$ 45,054               |                           |           |  |
| Capital Outlay                           | 74,631                  |                           |           |  |
| Total Local Emergency Planning Committee | 119,685                 |                           |           |  |
| Coroner                                  |                         |                           |           |  |
| Contractual Services                     | 28,023                  | 37,769                    | 25,000    | ( 12,769)                              |
| Hospital Development                     |                         |                           |           |  |
| Contractual Services                     | 45,682                  | 683,375                   |           | ( 683,375)                             |
| Capital Outlay                           |                         | 34,450                    |           | ( 34,450)                              |
| Reimbursed Expense                       |                         | ( 717,149)                |           | 717,149                                |
| Total Hospital Development               | 45,682                  | 676                       |           | ( 676)                                 |
| Total Health                             | 193,390                 | 38,445                    | 25,000    | ( 13,445)                              |
| Agriculture                              |                         |                           |           |  |
| Agricultural Appropriations              |                         |                           |           |  |
| Contractual Services                     | 11,000                  | 11,000                    | 11,000    |  |
| Economic Development                     |                         |                           |           |  |
| Other Economic Development               |                         |                           |           |  |
| Contractual Services                     | 3,300                   |                           | 20,000    | 20,000                                 |
| Debt Service                             |                         |                           |           |  |
| Lease Purchase Agreements                |                         |                           |           |  |
| Principal                                | 125,000                 | 135,000                   | 125,000   | ( 10,000)                              |
| Interest                                 | 98,458                  | 87,508                    | 97,508    | 10,000                                 |
| Total Lease Purchase Agreements          | 223,458                 | 222,508                   | 222,508   |  |
| Transfers                                |                         |                           |           |  |
| Operating Transfers Out                  |                         | 2,526                     |           | ( 2,526)                               |
| Budget Credit                            |                         |                           | 144,237   | 144,237                                |
| Total Expenditures and Transfers         | 4,707,046               | 4,790,281                 | 5,102,208 | 311,927                                |
| Receipts Over (Under)                    |                         |                           |           |  |
| Expenditures and Transfers               | ( 85,637)               | 116,719                   |           |  |
| Unencumbered Cash, Beginning             | 305,803                 | 220,166                   |           |  |
| Unencumbered Cash, Ending                | 220,166                 | 336,885                   |           |  |

Allen County, Kansas  
Ambulance Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current Year              |                  | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|---------------------------|------------------|--|
|                                  |                         | Current<br>Year<br>Actual | Budget           |  |
| Cash Receipts                    |                         |                           |                  |  |
| Taxes                            |                         |                           |                  |  |
| Ad Valorem Tax                   | \$ 264,806              | 304,443                   | 312,171          | ( 7,728)                               |
| Motor Vehicle Tax                | 50,462                  | 39,283                    | 38,164           | 1,119                                  |
| Recreational Vehicle Tax         | 796                     | 586                       | 584              | 2                                      |
| Delinquent Tax                   | 10,273                  | 4,393                     | 2,694            | 1,699                                  |
| 16/20 M Truck Tax                | 4,157                   | 1,698                     | 1,132            | 566                                    |
| In Lieu of Tax                   | 468                     | 511                       | 423              | 88                                     |
| Total Taxes                      | <u>330,962</u>          | <u>350,914</u>            | <u>355,168</u>   | <u>( 4,254)</u>                        |
| Intergovernmental                |                         |                           |                  |  |
| State Grant                      | <u>7,700</u>            |                           |                  |  |
| Licenses, Fees, and Permits      |                         |                           |                  |  |
| Service Fees                     | <u>569,120</u>          | <u>626,618</u>            | <u>759,450</u>   | <u>( 132,832)</u>                      |
| Transfers                        |                         |                           |                  |  |
| Operating Transfers In           | <u>370,654</u>          | <u>309,440</u>            |                  | <u>309,440</u>                         |
| Miscellaneous                    |                         |                           |                  |  |
| Donations                        | 1,000                   | 1,000                     |                  | 1,000                                  |
| Other                            |                         | <u>2,254</u>              |                  | <u>2,254</u>                           |
| Total Miscellaneous              | <u>1,000</u>            | <u>3,254</u>              |                  | <u>3,254</u>                           |
| Total Cash Receipts              | <u>1,279,436</u>        | <u>1,290,226</u>          | <u>1,114,618</u> | <u>175,608</u>                         |
| Expenditures and Transfers       |                         |                           |                  |  |
| Public Safety                    |                         |                           |                  |  |
| Ambulance Service                |                         |                           |                  |  |
| Personal Services                | 818,516                 | 841,416                   | 831,138          | ( 10,278)                              |
| Contractual Services             | 181,523                 | 101,006                   | 134,400          | 33,394                                 |
| Commodities                      | 78,834                  | 94,261                    | 62,800           | ( 31,461)                              |
| Capital Outlay                   | 130,138                 | 7,730                     | 54,000           | 46,270                                 |
| Employee Benefits                | 193,641                 | 254,468                   | 232,280          | ( 22,188)                              |
| Reimbursed Expense               | ( 6,739)                | ( 17,819)                 |                  | 17,819                                 |
| Total Expenditures and Transfers | <u>1,395,913</u>        | <u>1,281,062</u>          | <u>1,314,618</u> | <u>33,556</u>                          |
| Receipts Over (Under)            |                         |                           |                  |  |
| Expenditures and Transfers       | ( 116,477)              | 9,164                     |                  |  |
| Unencumbered Cash, Beginning     | <u>116,477</u>          |                           |                  |  |
| Unencumbered Cash, Ending        |                         | <u>9,164</u>              |                  |  |

Allen County, Kansas  
Airport Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current Year              |                   | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|---------------------------|-------------------|--|
|                                  |                         | Current<br>Year<br>Actual | Budget            |  |
| Cash Receipts                    |                         |                           |                   |  |
| Taxes                            |                         |                           |                   |  |
| Ad Valorem Tax                   | \$ 30,952               | 31,558                    | 32,366            | ( 808)                                 |
| Motor Vehicle Tax                | 12,115                  | 6,695                     | 4,461             | 2,234                                  |
| Recreational Vehicle Tax         | 195                     | 99                        | 68                | 31                                     |
| Delinquent Tax                   | 1,830                   | 657                       | 315               | 342                                    |
| 16/20 M Truck Tax                | 447                     | 567                       | 132               | 435                                    |
| In Lieu of Tax                   | 54                      | 53                        | 49                | 4                                      |
| Total Taxes                      | <u>45,593</u>           | <u>39,629</u>             | <u>37,391</u>     | <u>2,238</u>                           |
| Use of Money and Property        |                         |                           |                   |  |
| Rent                             | <u>18,888</u>           | <u>18,361</u>             | <u>21,000</u>     | ( <u>2,639</u> )                       |
| Miscellaneous                    |                         |                           |                   |  |
| Sale of Fuel                     | 162,876                 | 180,466                   | 136,000           | 44,466                                 |
| Other                            | <u>2,179</u>            | <u>938</u>                |                   | <u>938</u>                             |
| Total Miscellaneous              | <u>165,055</u>          | <u>181,404</u>            | <u>136,000</u>    | <u>45,404</u>                          |
| Total Cash Receipts              | <u>229,536</u>          | <u>239,394</u>            | <u>194,391</u>    | <u>45,003</u>                          |
| Expenditures and Transfers       |                         |                           |                   |  |
| Public Works                     |                         |                           |                   |  |
| Airport                          |                         |                           |                   |  |
| Personal Services                | 22,370                  | 33,722                    | 42,288            | 8,566                                  |
| Contractual Services             | 179,807                 | 57,106                    | 43,750            | ( 13,356)                              |
| Commodities                      | 142,972                 | 215,575                   | 228,400           | 12,825                                 |
| Capital Outlay                   | 354,336                 | 19,584                    | 10,000            | ( 9,584)                               |
| Employee Benefits                | 6,611                   | 13,212                    | 8,805             | ( 4,407)                               |
| Reimbursed Expense               | ( <u>310,969</u> )      | ( <u>267,325</u> )        | ( <u>70,000</u> ) | <u>197,325</u>                         |
| Total Expenditures and Transfers | <u>395,127</u>          | <u>71,874</u>             | <u>263,243</u>    | <u>191,369</u>                         |
| Receipts Over (Under)            |                         |                           |                   |  |
| Expenditures and Transfers       | ( 165,591)              | 167,520                   |                   |  |
| Unencumbered Cash, Beginning     | <u>126,819</u>          | ( <u>38,772</u> )         |                   |  |
| Unencumbered Cash, Ending        | ( <u>38,772</u> )       | <u>128,748</u>            |                   |  |

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

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current Year              |                | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|---------------------------|----------------|--|
|                                  |                         | Current<br>Year<br>Actual | Budget         |  |
| Cash Receipts                    |                         |                           |                |  |
| Taxes                            |                         |                           |                |  |
| Ad Valorem Tax                   | \$ 226,551              | 224,315                   | 230,031        | ( 5,716)                               |
| Motor Vehicle Tax                | 35,290                  | 34,186                    | 32,654         | 1,532                                  |
| Recreational Vehicle Tax         | 565                     | 510                       | 500            | 10                                     |
| Delinquent Tax                   | 5,963                   | 3,411                     | 2,305          | 1,106                                  |
| 16/20 M Truck Tax                | 1,642                   | 1,554                     | 969            | 585                                    |
| In Lieu of Tax                   | 394                     | 389                       | 362            | 27                                     |
| Total Taxes                      | <u>270,405</u>          | <u>264,365</u>            | <u>266,821</u> | <u>( 2,456)</u>                        |
| Miscellaneous                    |                         |                           |                |  |
| Other                            | 609                     |                           |                |  |
| Total Cash Receipts              | <u>271,014</u>          | <u>264,365</u>            | <u>266,821</u> | <u>( 2,456)</u>                        |
| Expenditures and Transfers       |                         |                           |                |  |
| General Government               |                         |                           |                |  |
| Appraiser                        |                         |                           |                |  |
| Personal Services                | 171,754                 | 157,177                   | 189,950        | 32,773                                 |
| Contractual Services             | 38,544                  | 33,554                    | 48,100         | 14,546                                 |
| Commodities                      | 9,785                   | 7,630                     | 13,250         | 5,620                                  |
| Capital Outlay                   | 499                     | 27,200                    | 4,500          | ( 22,700)                              |
| Employee Benefits                | <u>48,111</u>           | <u>58,004</u>             | <u>51,021</u>  | <u>( 6,983)</u>                        |
| Total Expenditures and Transfers | <u>268,693</u>          | <u>283,565</u>            | <u>306,821</u> | <u>23,256</u>                          |
| Receipts Over (Under)            |                         |                           |                |  |
| Expenditures and Transfers       | 2,321                   | ( 19,200)                 |                |  |
| Unencumbered Cash, Beginning     | <u>61,724</u>           | <u>64,045</u>             |                |  |
| Unencumbered Cash, Ending        | <u>64,045</u>           | <u>44,845</u>             |                |  |

Allen County, Kansas  
Ambulance Rescue Vehicle Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Miscellaneous                    |                                  |                                    |
| Donations                        | \$ <u>3,500</u>                  | <u>2,000</u>                       |
| Total Cash Receipts              | <u>3,500</u>                     | <u>2,000</u>                       |
| <br>Expenditures and Transfers   |                                  |                                    |
| None                             | <u>                    </u>      | <u>                    </u>        |
| <br>Receipts Over (Under)        |                                  |                                    |
| Expenditures and Transfers       | 3,500                            | 2,000                              |
| <br>Unencumbered Cash, Beginning | <u>176</u>                       | <u>3,676</u>                       |
| Unencumbered Cash, Ending        | <u><u>3,676</u></u>              | <u><u>5,676</u></u>                |

Allen County, Kansas  
Conservation District Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  |                         | Current Year              |        |  |
|----------------------------------|-------------------------|---------------------------|--------|--|
|                                  | Prior<br>Year<br>Actual | Current<br>Year<br>Actual | Budget | Variance<br>Favorable<br>(Unfavorable) |
| Cash Receipts                    |                         |                           |        |  |
| Taxes                            |                         |                           |        |  |
| Ad Valorem Tax                   | \$ 20,953               | 21,056                    | 21,597 | ( 541)                                 |
| Motor Vehicle Tax                | 3,048                   | 3,133                     | 3,021  | 112                                    |
| Recreational Vehicle Tax         | 49                      | 47                        | 46     | 1                                      |
| Delinquent Tax                   | 493                     | 308                       | 213    | 95                                     |
| 16/20 M Truck Tax                | 126                     | 138                       | 90     | 48                                     |
| In Lieu of Tax                   | 37                      | 36                        | 33     | 3                                      |
| Total Cash Receipts              | 24,706                  | 24,718                    | 25,000 | ( 282)                                 |
| Expenditures and Transfers       |                         |                           |        |  |
| Agriculture                      |                         |                           |        |  |
| Agricultural Appropriations      |                         |                           |        |  |
| Contractual Services             | 24,624                  | 24,722                    | 25,000 | 278                                    |
| Total Expenditures and Transfers | 24,624                  | 24,722                    | 25,000 | 278                                    |
| Receipts Over (Under)            |                         |                           |        |  |
| Expenditures and Transfers       | 82                      | ( 4)                      |        |  |
| Unencumbered Cash, Beginning     | ( 78)                   | 4                         |        |  |
| Unencumbered Cash, Ending        | 4                       |                           |        |  |

Allen County, Kansas  
Direct Election Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current Year              |                | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|---------------------------|----------------|--|
|                                  |                         | Current<br>Year<br>Actual | Budget         |  |
| Cash Receipts                    |                         |                           |                |  |
| Taxes                            |                         |                           |                |  |
| Ad Valorem Tax                   | \$ 130,192              | 96,826                    | 99,243         | ( 2,417)                               |
| Motor Vehicle Tax                | 15,380                  | 18,568                    | 18,766         | ( 198)                                 |
| Recreational Vehicle Tax         | 247                     | 277                       | 287            | ( 10)                                  |
| Delinquent Tax                   | 2,556                   | 1,780                     | 1,325          | 455                                    |
| 16/20 M Truck Tax                | 621                     | 704                       | 557            | 147                                    |
| In Lieu of Tax                   | 221                     | 163                       | 208            | ( 45)                                  |
| Total Taxes                      | <u>149,217</u>          | <u>118,318</u>            | <u>120,386</u> | <u>( 2,068)</u>                        |
| Miscellaneous                    |                         |                           |                |  |
| Other                            |                         | 15                        |                | 15                                     |
| Total Cash Receipts              | <u>149,217</u>          | <u>118,333</u>            | <u>120,386</u> | <u>( 2,053)</u>                        |
| Expenditures and Transfers       |                         |                           |                |  |
| General Government               |                         |                           |                |  |
| Election Expense                 |                         |                           |                |  |
| Personal Services                | 53,162                  | 44,422                    | 76,000         | 31,578                                 |
| Contractual Services             | 24,716                  | 19,067                    | 30,050         | 10,983                                 |
| Commodities                      | 9,631                   | 843                       | 5,750          | 4,907                                  |
| Capital Outlay                   | 2,523                   | 3,848                     | 5,000          | 1,152                                  |
| Employee Benefits                | 15,264                  | 16,726                    | 23,586         | 6,860                                  |
| Reimbursed Expense               | ( 7,335)                | ( 821)                    |                | 821                                    |
| Total Expenditures and Transfers | <u>97,961</u>           | <u>84,085</u>             | <u>140,386</u> | <u>56,301</u>                          |
| Receipts Over (Under)            |                         |                           |                |  |
| Expenditures and Transfers       | 51,256                  | 34,248                    |                |  |
| Unencumbered Cash, Beginning     | <u>19,095</u>           | <u>70,351</u>             |                |  |
| Unencumbered Cash, Ending        | <u>70,351</u>           | <u>104,599</u>            |                |  |

Allen County, Kansas  
Extension Council Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current Year              |               | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|---------------------------|---------------|--|
|                                  |                         | Current<br>Year<br>Actual | Budget        |  |
| Cash Receipts                    |                         |                           |               |  |
| Taxes                            |                         |                           |               |  |
| Ad Valorem Tax                   | \$ 90,656               | 25                        |               | 25                                     |
| Motor Vehicle Tax                | 12,757                  | 13,315                    | 13,067        | 248                                    |
| Recreational Vehicle Tax         | 204                     | 199                       | 200           | ( 1)                                   |
| Delinquent Tax                   | 2,168                   | 1,230                     | 923           | 307                                    |
| 16/20 M Truck Tax                | 607                     | 558                       | 388           | 170                                    |
| In Lieu of Tax                   | 142                     |                           | 145           | ( 145)                                 |
| Total Cash Receipts              | <u>106,534</u>          | <u>15,327</u>             | <u>14,723</u> | <u>604</u>                             |
| Expenditures and Transfers       |                         |                           |               |  |
| Agriculture                      |                         |                           |               |  |
| Agricultural Appropriations      |                         |                           |               |  |
| Contractual Services             | <u>106,121</u>          | <u>15,327</u>             | <u>14,723</u> | ( <u>604</u> )                         |
| Total Expenditures and Transfers | <u>106,121</u>          | <u>15,327</u>             | <u>14,723</u> | ( <u>604</u> )                         |
| Receipts Over (Under)            |                         |                           |               |  |
| Expenditures and Transfers       | 413                     |                           |               |  |
| Unencumbered Cash, Beginning     | ( 413)                  |                           |               |  |
| Unencumbered Cash, Ending        | <u>          </u>       | <u>          </u>         |               |  |

Allen County, Kansas  
Health Building Maintenance Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current Year              |               | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|---------------------------|---------------|--|
|                                  |                         | Current<br>Year<br>Actual | Budget        |  |
| Cash Receipts                    |                         |                           |               |  |
| Use of Money and Property        |                         |                           |               |  |
| Rent                             | \$ 3,000                | 3,000                     | 3,000         |  |
| Total Cash Receipts              | <u>3,000</u>            | <u>3,000</u>              | <u>3,000</u>  |  |
| Expenditures and Transfers       |                         |                           |               |  |
| Health                           |                         |                           |               |  |
| Other Health                     |                         |                           |               |  |
| Contractual Services             | 2,351                   | 1,148                     | 23,276        | 22,128                                 |
| Reimbursed Expense               |                         | ( 2)                      |               | 2                                      |
| Total Expenditures and Transfers | <u>2,351</u>            | <u>1,146</u>              | <u>23,276</u> | <u>22,130</u>                          |
| Receipts Over (Under)            |                         |                           |               |  |
| Expenditures and Transfers       | 649                     | 1,854                     |               |  |
| Unencumbered Cash, Beginning     | <u>24,211</u>           | <u>24,860</u>             |               |  |
| Unencumbered Cash, Ending        | <u>24,860</u>           | <u>26,714</u>             |               |  |

Allen County, Kansas  
Health Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  |                         | Current Year              |        |  |
|----------------------------------|-------------------------|---------------------------|--------|--|
|                                  | Prior<br>Year<br>Actual | Current<br>Year<br>Actual | Budget | Variance<br>Favorable<br>(Unfavorable) |
| Cash Receipts                    |                         |                           |        |  |
| Taxes                            |                         |                           |        |  |
| Ad Valorem Tax                   | \$ 66,545               | 66,255                    | 67,962 | ( 1,707)                               |
| Motor Vehicle Tax                | 9,853                   | 9,865                     | 9,592  | 273                                    |
| Recreational Vehicle Tax         | 158                     | 147                       | 147    |  |
| Delinquent Tax                   | 1,717                   | 985                       | 677    | 308                                    |
| 16/20 M Truck Tax                | 486                     | 426                       | 285    | 141                                    |
| In Lieu of Tax                   | 116                     | 112                       | 106    | 6                                      |
| Total Cash Receipts              | 78,875                  | 77,790                    | 78,769 | ( 979)                                 |
| Expenditures and Transfers       |                         |                           |        |  |
| Health                           |                         |                           |        |  |
| Health Appropriations            |                         |                           |        |  |
| Contractual Services             | 78,927                  | 77,801                    | 79,000 | 1,199                                  |
| Total Expenditures and Transfers | 78,927                  | 77,801                    | 79,000 | 1,199                                  |
| Receipts Over (Under)            |                         |                           |        |  |
| Expenditures and Transfers       | ( 52)                   | ( 11)                     |        |  |
| Unencumbered Cash, Beginning     | 63                      | 11                        |        |  |
| Unencumbered Cash, Ending        | 11                      |                           |        |  |

Allen County, Kansas  
Historical Society Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                       | Prior<br>Year<br>Actual | Current Year              |               | Variance<br>Favorable<br>(Unfavorable) |
|---------------------------------------|-------------------------|---------------------------|---------------|--|
|                                       |                         | Current<br>Year<br>Actual | Budget        |  |
| Cash Receipts                         |                         |                           |               |  |
| Taxes                                 |                         |                           |               |  |
| Ad Valorem Tax                        | \$ 26,565               | 26,518                    | 27,186        | ( 668)                                 |
| Motor Vehicle Tax                     | 3,931                   | 3,931                     | 3,829         | 102                                    |
| Recreational Vehicle Tax              | 63                      | 59                        | 59            |  |
| Delinquent Tax                        | 681                     | 398                       | 270           | 128                                    |
| 16/20 M Truck Tax                     | 199                     | 169                       | 114           | 55                                     |
| In Lieu of Tax                        | 46                      | 45                        | 42            | 3                                      |
| Total Cash Receipts                   | <u>31,485</u>           | <u>31,120</u>             | <u>31,500</u> | <u>( 380)</u>                          |
| Expenditures and Transfers            |                         |                           |               |  |
| Culture and Recreation                |                         |                           |               |  |
| Culture and Recreation Appropriations |                         |                           |               |  |
| Contractual Services                  | <u>31,361</u>           | <u>31,125</u>             | <u>31,500</u> | <u>375</u>                             |
| Total Expenditures and Transfers      | <u>31,361</u>           | <u>31,125</u>             | <u>31,500</u> | <u>375</u>                             |
| Receipts Over (Under)                 |                         |                           |               |  |
| Expenditures and Transfers            | 124                     | ( 5)                      |               |  |
| Unencumbered Cash, Beginning          | ( 119)                  | 5                         |               |  |
| Unencumbered Cash, Ending             | <u>5</u>                | <u>5</u>                  |               |  |

Allen County, Kansas  
Mental Health Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current Year              |                | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|---------------------------|----------------|--|
|                                  |                         | Current<br>Year<br>Actual | Budget         |  |
| Cash Receipts                    |                         |                           |                |  |
| Taxes                            |                         |                           |                |  |
| Ad Valorem Tax                   | \$ 89,954               | 89,160                    | 91,390         | ( 2,230)                               |
| Motor Vehicle Tax                | 12,836                  | 13,207                    | 12,966         | 241                                    |
| Recreational Vehicle Tax         | 205                     | 197                       | 198            | ( 1)                                   |
| Delinquent Tax                   | 2,149                   | 1,322                     | 915            | 407                                    |
| 16/20 M Truck Tax                | 640                     | 553                       | 385            | 168                                    |
| In Lieu of Tax                   | 157                     | 151                       | 144            | 7                                      |
| Total Cash Receipts              | <u>105,941</u>          | <u>104,590</u>            | <u>105,998</u> | <u>( 1,408)</u>                        |
| Expenditures and Transfers       |                         |                           |                |  |
| Health                           |                         |                           |                |  |
| Health Appropriations            |                         |                           |                |  |
| Contractual Services             | <u>106,100</u>          | <u>105,220</u>            | <u>107,100</u> | <u>1,880</u>                           |
| Total Expenditures and Transfers | <u>106,100</u>          | <u>105,220</u>            | <u>107,100</u> | <u>1,880</u>                           |
| Receipts Over (Under)            |                         |                           |                |  |
| Expenditures and Transfers       | ( 159)                  | ( 630)                    |                |  |
| Unencumbered Cash, Beginning     | <u>789</u>              | <u>630</u>                |                |  |
| Unencumbered Cash, Ending        | <u>630</u>              | <u>630</u>                |                |  |

Allen County, Kansas  
Mental Retardation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current Year              |               | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|---------------------------|---------------|--|
|                                  |                         | Current<br>Year<br>Actual | Budget        |  |
| Cash Receipts                    |                         |                           |               |  |
| Taxes                            |                         |                           |               |  |
| Ad Valorem Tax                   | \$ 48,835               | 49,515                    | 50,739        | ( 1,224)                               |
| Motor Vehicle Tax                | 7,199                   | 7,240                     | 7,039         | 201                                    |
| Recreational Vehicle Tax         | 115                     | 108                       | 108           |  |
| Delinquent Tax                   | 1,205                   | 726                       | 497           | 229                                    |
| 16/20 M Truck Tax                | 350                     | 312                       | 209           | 103                                    |
| In Lieu of Tax                   | 85                      | 84                        | 78            | 6                                      |
| Total Cash Receipts              | <u>57,789</u>           | <u>57,985</u>             | <u>58,670</u> | <u>( 685)</u>                          |
| Expenditures and Transfers       |                         |                           |               |  |
| Health                           |                         |                           |               |  |
| Health Appropriations            |                         |                           |               |  |
| Contractual Services             | <u>58,000</u>           | <u>58,002</u>             | <u>59,000</u> | <u>998</u>                             |
| Total Expenditures and Transfers | <u>58,000</u>           | <u>58,002</u>             | <u>59,000</u> | <u>998</u>                             |
| Receipts Over (Under)            |                         |                           |               |  |
| Expenditures and Transfers       | ( 211)                  | ( 17)                     |               |  |
| Unencumbered Cash, Beginning     | <u>228</u>              | <u>17</u>                 |               |  |
| Unencumbered Cash, Ending        | <u>17</u>               | <u></u>                   |               |  |

Allen County, Kansas  
Noxious Weed Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|   | Prior<br>Year<br>Actual | Current Year              |                | Variance<br>Favorable<br>(Unfavorable) |
|---|-------------------------|---------------------------|----------------|--|
|   |                         | Current<br>Year<br>Actual | Budget         |  |
| Cash Receipts                                       |                         |                           |                |  |
| Taxes   |                         |                           |                |  |
| Ad Valorem Tax                                      | \$ 78,729               | 43,270                    | 44,331         | ( 1,061)                               |
| Motor Vehicle Tax                                   | 12,376                  | 12,031                    | 11,348         | 683                                    |
| Recreational Vehicle Tax                            | 199                     | 179                       | 174            | 5                                      |
| Delinquent Tax                                      | 1,910                   | 1,133                     | 801            | 332                                    |
| 16/20 M Truck Tax                                   | 499                     | 567                       | 337            | 230                                    |
| In Lieu of Tax                                      | 131                     | 76                        | 126            | ( 50)                                  |
| Total Cash Receipts                                 | <u>93,844</u>           | <u>57,256</u>             | <u>57,117</u>  | <u>139</u>                             |
| Expenditures and Transfers                          |                         |                           |                |  |
| Agriculture   |                         |                           |                |  |
| Other Agriculture                                   |                         |                           |                |  |
| Personal Services                                   | 33,658                  | 34,338                    | 40,100         | 5,762                                  |
| Contractual Services                                | 6,061                   | 5,364                     | 12,600         | 7,236                                  |
| Commodities   | 50,451                  | 74,402                    | 80,400         | 5,998                                  |
| Employee Benefits                                   | 9,882                   | 13,278                    | 7,830          | ( 5,448)                               |
| Reimbursed Expense                                  | ( 38,897)               | ( 38,265)                 | ( 25,000)      | 13,265                                 |
| Total Expenditures and Transfers                    | <u>61,155</u>           | <u>89,117</u>             | <u>115,930</u> | <u>26,813</u>                          |
| Receipts Over (Under)<br>Expenditures and Transfers | 32,689                  | ( 31,861)                 |                |  |
| Unencumbered Cash, Beginning                        | <u>78,904</u>           | <u>111,593</u>            |                |  |
| Unencumbered Cash, Ending                           | <u>111,593</u>          | <u>79,732</u>             |                |  |

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

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|  | Prior<br>Year<br>Actual | Current Year              |                  | Variance<br>Favorable<br>(Unfavorable) |
|--|-------------------------|---------------------------|------------------|--|
|  |                         | Current<br>Year<br>Actual | Budget           |  |
| Cash Receipts  |                         |                           |                  |  |
| Taxes  |                         |                           |                  |  |
| Ad Valorem Tax   | \$ 1,521,239            | 1,401,537                 | 1,437,101        | ( 35,564)                              |
| Motor Vehicle Tax  | 198,672                 | 217,589                   | 219,267          | ( 1,678)                               |
| Recreational Vehicle Tax                                     | 3,172                   | 3,247                     | 3,356            | ( 109)                                 |
| Delinquent Tax   | 31,714                  | 21,482                    | 15,480           | 6,002                                  |
| 16/20 M Truck Tax  | 10,627                  | 8,341                     | 6,505            | 1,836                                  |
| In Lieu of Tax   | 2,629                   | 2,381                     | 2,429            | ( 48)                                  |
| Total Taxes  | <u>1,768,053</u>        | <u>1,654,577</u>          | <u>1,684,138</u> | <u>( 29,561)</u>                       |
| Intergovernmental  |                         |                           |                  |  |
| Special City & County Highway<br>Equalization and Adjustment | 512,818                 | 509,960                   | 509,960          |  |
| Total Intergovernmental                                      | <u>512,818</u>          | <u>509,960</u>            | <u>509,960</u>   |  |
| Miscellaneous  |                         |                           |                  |  |
| Other  |                         | 297                       |                  | 297                                    |
| Total Cash Receipts  | <u>2,298,233</u>        | <u>2,203,317</u>          | <u>2,232,581</u> | <u>( 29,264)</u>                       |
| Expenditures and Transfers                                   |                         |                           |                  |  |
| Public Works   |                         |                           |                  |  |
| County Engineer  |                         |                           |                  |  |
| Personal Services  | 709,912                 | 730,018                   | 914,150          | 184,132                                |
| Contractual Services   | 143,354                 | 172,337                   | 171,650          | ( 687)                                 |
| Commodities  | 1,078,304               | 885,907                   | 997,183          | 111,276                                |
| Capital Outlay   | 134,825                 | 427,070                   | 165,984          | ( 261,086)                             |
| Employee Benefits  | 214,803                 | 295,089                   | 220,650          | ( 74,439)                              |
| Operating Transfers Out                                      | 70,000                  | 70,000                    | 70,000           |  |
| Reimbursed Expense   | ( 135,499)              | ( 101,906)                |                  | 101,906                                |
| Total Expenditures and Transfers                             | <u>2,215,699</u>        | <u>2,478,515</u>          | <u>2,539,617</u> | <u>61,102</u>                          |
| Receipts Over (Under)<br>Expenditures and Transfers          | 82,534                  | ( 275,198)                |                  |  |
| Unencumbered Cash, Beginning                                 | <u>198,050</u>          | <u>280,584</u>            |                  |  |
| Unencumbered Cash, Ending                                    | <u>280,584</u>          | <u>5,386</u>              |                  |  |

Allen County, Kansas  
Rural Fire District No. 2 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current Year              |                | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|---------------------------|----------------|--|
|                                  |                         | Current<br>Year<br>Actual | Budget         |  |
| Cash Receipts                    |                         |                           |                |  |
| Taxes                            |                         |                           |                |  |
| Ad Valorem Tax                   | \$ 90,833               | 93,883                    | 96,547         | ( 2,664)                               |
| Motor Vehicle Tax                | 18,528                  | 18,543                    | 19,488         | ( 945)                                 |
| Recreational Vehicle Tax         | 329                     | 322                       | 333            | ( 11)                                  |
| Delinquent Tax                   | 676                     | 932                       | 1,000          | ( 68)                                  |
| 16/20 M Truck Tax                | 1,051                   | 1,033                     | 889            | 144                                    |
| Total Cash Receipts              | <u>111,417</u>          | <u>114,713</u>            | <u>118,257</u> | <u>( 3,544)</u>                        |
| Expenditures and Transfers       |                         |                           |                |  |
| Public Safety                    |                         |                           |                |  |
| Fire Protection                  |                         |                           |                |  |
| Contractual Services             | <u>111,880</u>          | <u>117,073</u>            | <u>120,700</u> | <u>3,627</u>                           |
| Total Expenditures and Transfers | <u>111,880</u>          | <u>117,073</u>            | <u>120,700</u> | <u>3,627</u>                           |
| Receipts Over (Under)            |                         |                           |                |  |
| Expenditures and Transfers       | ( 463)                  | ( 2,360)                  |                |  |
| Unencumbered Cash, Beginning     | <u>2,823</u>            | <u>2,360</u>              |                |  |
| Unencumbered Cash, Ending        | <u>2,360</u>            | <u>2,360</u>              |                |  |

Allen County, Kansas  
Rural Fire District No. 3 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual  | Current Year              |               | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|--------------------------|---------------------------|---------------|--|
|                                  |                          | Current<br>Year<br>Actual | Budget        |  |
| Cash Receipts                    |                          |                           |               |  |
| Taxes                            |                          |                           |               |  |
| Ad Valorem Tax                   | \$ 21,480                | 21,207                    | 24,404        | ( 3,197)                               |
| Motor Vehicle Tax                | 3,377                    | 3,093                     | 3,664         | ( 571)                                 |
| Recreational Vehicle Tax         | 47                       | 27                        | 50            | ( 23)                                  |
| Delinquent Tax                   | 304                      | 504                       | 310           | 194                                    |
| 16/20 M Truck Tax                | 333                      | 356                       | 272           | 84                                     |
| Total Cash Receipts              | <u>25,541</u>            | <u>25,187</u>             | <u>28,700</u> | <u>( 3,513)</u>                        |
| Expenditures and Transfers       |                          |                           |               |  |
| Public Safety                    |                          |                           |               |  |
| Fire Protection                  |                          |                           |               |  |
| Contractual Services             | <u>25,911</u>            | <u>25,187</u>             | <u>28,700</u> | <u>3,513</u>                           |
| Total Expenditures and Transfers | <u>25,911</u>            | <u>25,187</u>             | <u>28,700</u> | <u>3,513</u>                           |
| Receipts Over (Under)            |                          |                           |               |  |
| Expenditures and Transfers       | ( 370)                   |                           |               |  |
| Unencumbered Cash, Beginning     | <u>370</u>               |                           |               |  |
| Unencumbered Cash, Ending        | <u><u>          </u></u> | <u><u>          </u></u>  |               |  |

Allen County, Kansas  
Rural Fire District No. 4 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current Year              |              | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|---------------------------|--------------|--|
|                                  |                         | Current<br>Year<br>Actual | Budget       |  |
| Cash Receipts                    |                         |                           |              |  |
| Taxes                            |                         |                           |              |  |
| Ad Valorem Tax                   | \$ 4,251                | 4,122                     | 4,170        | ( 48)                                  |
| Motor Vehicle Tax                | 430                     | 414                       | 460          | ( 46)                                  |
| Recreational Vehicle Tax         | 6                       | 5                         | 6            | ( 1)                                   |
| Delinquent Tax                   | 40                      | 20                        | 25           | ( 5)                                   |
| 16/20 M Truck Tax                | 36                      | 42                        | 32           | 10                                     |
| Total Cash Receipts              | <u>4,763</u>            | <u>4,603</u>              | <u>4,693</u> | <u>( 90)</u>                           |
| Expenditures and Transfers       |                         |                           |              |  |
| Public Safety                    |                         |                           |              |  |
| Fire Protection                  |                         |                           |              |  |
| Contractual Services             | <u>4,715</u>            | <u>4,758</u>              | <u>4,800</u> | <u>42</u>                              |
| Total Expenditures and Transfers | <u>4,715</u>            | <u>4,758</u>              | <u>4,800</u> | <u>42</u>                              |
| Receipts Over (Under)            |                         |                           |              |  |
| Expenditures and Transfers       | 48                      | ( 155)                    |              |  |
| Unencumbered Cash, Beginning     | <u>107</u>              | <u>155</u>                |              |  |
| Unencumbered Cash, Ending        | <u>155</u>              | <u>155</u>                |              |  |

Allen County, Kansas  
 Service Program for the Elderly Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|  | Prior<br>Year<br>Actual | Current Year              |                | Variance<br>Favorable<br>(Unfavorable) |
|--|-------------------------|---------------------------|----------------|--|
|  |                         | Current<br>Year<br>Actual | Budget         |  |
| Cash Receipts                            |                         |                           |                |  |
| Taxes                                    |                         |                           |                |  |
| Ad Valorem Tax                           | \$ 87,676               | 87,133                    | 89,352         | ( 2,219)                               |
| Motor Vehicle Tax                        | 12,996                  | 13,030                    | 12,637         | 393                                    |
| Recreational Vehicle Tax                 | 208                     | 194                       | 193            | 1                                      |
| Delinquent Tax                           | 2,106                   | 1,298                     | 892            | 406                                    |
| 16/20 M Truck Tax                        | 625                     | 567                       | 375            | 192                                    |
| In Lieu of Tax                           | 153                     | 148                       | 140            | 8                                      |
| Total Taxes                              | <u>103,764</u>          | <u>102,370</u>            | <u>103,589</u> | <u>( 1,219)</u>                        |
| Intergovernmental                        |                         |                           |                |  |
| State Grant                              | <u>4,000</u>            | <u>4,000</u>              |                | <u>4,000</u>                           |
| Use of Money and Property                |                         |                           |                |  |
| Rent                                     | <u>1,050</u>            | <u>800</u>                | <u>1,000</u>   | <u>( 200)</u>                          |
| Total Cash Receipts                      | <u>108,814</u>          | <u>107,170</u>            | <u>104,589</u> | <u>2,581</u>                           |
| Expenditures and Transfers               |                         |                           |                |  |
| Social Services for Aged and Poor        |                         |                           |                |  |
| Other Soc. Serv. for Aged and Poor       |                         |                           |                |  |
| Personal Services                        | 22,055                  | 23,085                    | 20,000         | ( 3,085)                               |
| Contractual Services                     | 37,583                  | 56,177                    | 65,150         | 8,973                                  |
| Commodities                              | 15,638                  | 13,625                    | 20,025         | 6,400                                  |
| Capital Outlay                           | 483                     |                           | 110,344        | 110,344                                |
| Employee Benefits                        | <u>1,801</u>            | <u>2,258</u>              | <u>1,800</u>   | <u>( 458)</u>                          |
| Total Other Soc. Serv. for Aged and Poor | <u>77,560</u>           | <u>95,145</u>             | <u>217,319</u> | <u>122,174</u>                         |
| Budget Credit                            |                         |                           | <u>4,000</u>   | <u>4,000</u>                           |
| Total Expenditures and Transfers         | <u>77,560</u>           | <u>95,145</u>             | <u>221,319</u> | <u>126,174</u>                         |
| Receipts Over (Under)                    |                         |                           |                |  |
| Expenditures and Transfers               | 31,254                  | 12,025                    |                |  |
| Unencumbered Cash, Beginning             | <u>176,846</u>          | <u>208,100</u>            |                |  |
| Unencumbered Cash, Ending                | <u>208,100</u>          | <u>220,125</u>            |                |  |

Allen County, Kansas  
Special Alcohol Program Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current Year              |               | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|---------------------------|---------------|--|
|                                  |                         | Current<br>Year<br>Actual | Budget        |  |
| Cash Receipts                    |                         |                           |               |  |
| Intergovernmental                |                         |                           |               |  |
| Local Alcoholic Liquor Tax       | \$ 3,666                | 12,924                    | 3,611         | 9,313                                  |
| Transfers                        |                         |                           |               |  |
| Operating Transfers In           |                         | 5,052                     |               | 5,052                                  |
| Total Cash Receipts              | <u>3,666</u>            | <u>17,976</u>             | <u>3,611</u>  | <u>14,365</u>                          |
| Expenditures and Transfers       |                         |                           |               |  |
| Health                           |                         |                           |               |  |
| Other Health                     |                         |                           |               |  |
| Contractual Services             |                         | 7,008                     | 16,220        | 9,212                                  |
| Total Expenditures and Transfers |                         | <u>7,008</u>              | <u>16,220</u> | <u>9,212</u>                           |
| Receipts Over (Under)            |                         |                           |               |  |
| Expenditures and Transfers       | 3,666                   | 10,968                    |               |  |
| Unencumbered Cash, Beginning     | <u>8,628</u>            | <u>12,294</u>             |               |  |
| Unencumbered Cash, Ending        | <u>12,294</u>           | <u>23,262</u>             |               |  |

Allen County, Kansas  
Special Bridge Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current Year              |                | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|---------------------------|----------------|--|
|                                  |                         | Current<br>Year<br>Actual | Budget         |  |
| Cash Receipts                    |                         |                           |                |  |
| Taxes                            |                         |                           |                |  |
| Ad Valorem Tax                   | \$ 211,212              | 174,749                   | 179,125        | ( 4,376)                               |
| Motor Vehicle Tax                | 46,134                  | 36,111                    | 30,443         | 5,668                                  |
| Recreational Vehicle Tax         | 743                     | 538                       | 466            | 72                                     |
| Delinquent Tax                   | 7,103                   | 3,480                     | 2,149          | 1,331                                  |
| 16/20 M Truck Tax                | 1,592                   | 2,190                     | 903            | 1,287                                  |
| In Lieu of Tax                   | 362                     | 296                       | 337            | ( 41)                                  |
| Total Cash Receipts              | <u>267,146</u>          | <u>217,364</u>            | <u>213,423</u> | <u>3,941</u>                           |
| Expenditures and Transfers       |                         |                           |                |  |
| Public Works                     |                         |                           |                |  |
| Construction                     |                         |                           |                |  |
| Personal Services                | 60,738                  | 64,241                    | 58,000         | ( 6,241)                               |
| Contractual Services             | 51,506                  | 10,267                    | 49,950         | 39,683                                 |
| Commodities                      | 69,148                  | 65,496                    | 53,500         | ( 11,996)                              |
| Capital Outlay                   | 188,000                 |                           | 121,200        | 121,200                                |
| Employee Benefits                | 19,218                  | 25,896                    | 16,739         | ( 9,157)                               |
| Reimbursed Expense               | ( 1)                    |                           |                |  |
| Total Expenditures and Transfers | <u>388,609</u>          | <u>165,900</u>            | <u>299,389</u> | <u>133,489</u>                         |
| Receipts Over (Under)            |                         |                           |                |  |
| Expenditures and Transfers       | ( 121,463)              | 51,464                    |                |  |
| Unencumbered Cash, Beginning     | <u>421,712</u>          | <u>300,249</u>            |                |  |
| Unencumbered Cash, Ending        | <u>300,249</u>          | <u>351,713</u>            |                |  |

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

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current Year              |                | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|---------------------------|----------------|--|
|                                  |                         | Current<br>Year<br>Actual | Budget         |  |
| Cash Receipts                    |                         |                           |                |  |
| Taxes                            |                         |                           |                |  |
| Ad Valorem Tax                   | \$ 5                    | 15                        |                | 15                                     |
| Motor Vehicle Tax                | 5,905                   | 1,407                     |                | 1,407                                  |
| Recreational Vehicle Tax         | 94                      | 21                        |                | 21                                     |
| Delinquent Tax                   | 895                     | 166                       |                | 166                                    |
| 16/20 M Truck Tax                | 324                     | 246                       |                | 246                                    |
| In Lieu of Tax                   |                         | 5                         |                | 5                                      |
| Total Taxes                      | <u>7,223</u>            | <u>1,860</u>              |                | <u>1,860</u>                           |
| Miscellaneous                    |                         |                           |                |  |
| Other                            | <u>10,958</u>           |                           |                |  |
| Total Cash Receipts              | <u>18,181</u>           | <u>1,860</u>              |                | <u>1,860</u>                           |
| Expenditures and Transfers       |                         |                           |                |  |
| General Government               |                         |                           |                |  |
| Other General Government         |                         |                           |                |  |
| Contractual Services             | 38,761                  | 37,886                    | 149,791        | 111,905                                |
| Reimbursed Expense               |                         | ( 5,489)                  |                | 5,489                                  |
| Total Expenditures and Transfers | <u>38,761</u>           | <u>32,397</u>             | <u>149,791</u> | <u>117,394</u>                         |
| Receipts Over (Under)            |                         |                           |                |  |
| Expenditures and Transfers       | ( 20,580)               | ( 30,537)                 |                |  |
| Unencumbered Cash, Beginning     | <u>181,933</u>          | <u>161,353</u>            |                |  |
| Unencumbered Cash, Ending        | <u>161,353</u>          | <u>130,816</u>            |                |  |

Allen County, Kansas  
Special Park and Recreation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current Year              |              | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|---------------------------|--------------|--|
|                                  |                         | Current<br>Year<br>Actual | Budget       |  |
| Cash Receipts                    |                         |                           |              |  |
| Intergovernmental                |                         |                           |              |  |
| Local Alcoholic Liquor Tax       | \$ 3,666                | 1,069                     | 3,611        | ( 2,542)                               |
| Total Cash Receipts              | <u>3,666</u>            | <u>1,069</u>              | <u>3,611</u> | <u>( 2,542)</u>                        |
| Expenditures and Transfers       |                         |                           |              |  |
| Culture and Recreation           |                         |                           |              |  |
| Contractual Services             | 2,500                   | 2,500                     | 7,655        | 5,155                                  |
| Operating Transfers Out          | <u>2,500</u>            | <u>2,526</u>              | <u>7,655</u> | <u>( 2,526)</u>                        |
| Total Expenditures and Transfers | <u>2,500</u>            | <u>5,026</u>              | <u>7,655</u> | <u>2,629</u>                           |
| Receipts Over (Under)            |                         |                           |              |  |
| Expenditures and Transfers       | 1,166                   | ( 3,957)                  |              |  |
| Unencumbered Cash, Beginning     | <u>4,044</u>            | <u>5,210</u>              |              |  |
| Unencumbered Cash, Ending        | <u>5,210</u>            | <u>1,253</u>              |              |  |

Allen County, Kansas  
Special Equipment Reserve Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Miscellaneous                    |                                  |                                    |
| Other                            | \$ 5,000                         |                                    |
| Total Cash Receipts              | <u>5,000</u>                     |                                    |
| Expenditures and Transfers       |                                  |                                    |
| General Government               |                                  |                                    |
| Capital Outlay                   | 1,894                            |                                    |
| Total Expenditures and Transfers | <u>1,894</u>                     |                                    |
| Receipts Over (Under)            |                                  |                                    |
| Expenditures and Transfers       | 3,106                            |                                    |
| Unencumbered Cash, Beginning     | <u>51,157</u>                    | <u>54,263</u>                      |
| Unencumbered Cash, Ending        | <u>54,263</u>                    | <u>54,263</u>                      |

Allen County, Kansas  
Special Machinery Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Miscellaneous                    |                                  |                                    |
| Other                            | \$ 33,750                        |                                    |
| Total Cash Receipts              | <u>33,750</u>                    |                                    |
| Expenditures and Transfers       |                                  |                                    |
| Public Works                     |                                  |                                    |
| Capital Outlay                   | 180,681                          | 76,812                             |
| Total Expenditures and Transfers | <u>180,681</u>                   | <u>76,812</u>                      |
| Receipts Over (Under)            |                                  |                                    |
| Expenditures and Transfers       | ( 146,931)                       | ( 76,812)                          |
| Unencumbered Cash, Beginning     | <u>246,974</u>                   | <u>100,043</u>                     |
| Unencumbered Cash, Ending        | <u>100,043</u>                   | <u>23,231</u>                      |

Allen County, Kansas  
Sewer District No 1 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current Year              |               | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|---------------------------|---------------|--|
|                                  |                         | Current<br>Year<br>Actual | Budget        |  |
| Cash Receipts                    |                         |                           |               |  |
| Taxes                            |                         |                           |               |  |
| Ad Valorem Tax                   | \$ 11,457               | 11,286                    | 11,469        | ( 183)                                 |
| Motor Vehicle Tax                | 2,694                   | 2,971                     | 2,168         | 803                                    |
| Recreational Vehicle Tax         | 32                      | 48                        | 35            | 13                                     |
| 16/20 M Truck Tax                | <u>1</u>                | <u>2</u>                  | <u>2</u>      |  |
| Total Cash Receipts              | <u>14,184</u>           | <u>14,307</u>             | <u>13,674</u> | <u>633</u>                             |
| Expenditures and Transfers       |                         |                           |               |  |
| Sanitation                       |                         |                           |               |  |
| Other Sanitation                 |                         |                           |               |  |
| Contractual Services             | 2,984                   | 2,314                     | 36,441        | 34,127                                 |
| Commodities                      | <u>2,984</u>            | <u>46</u>                 | <u>36,441</u> | ( <u>46</u> )                          |
| Total Expenditures and Transfers | <u>2,984</u>            | <u>2,360</u>              | <u>36,441</u> | <u>34,081</u>                          |
| Receipts Over (Under)            |                         |                           |               |  |
| Expenditures and Transfers       | 11,200                  | 11,947                    |               |  |
| Unencumbered Cash, Beginning     | <u>35,516</u>           | <u>46,716</u>             |               |  |
| Unencumbered Cash, Ending        | <u>46,716</u>           | <u>58,663</u>             |               |  |

Allen County, Kansas  
Sewer District No 2 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current Year              |               | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|---------------------------|---------------|--|
|                                  |                         | Current<br>Year<br>Actual | Budget        |  |
| Cash Receipts                    |                         |                           |               |  |
| Taxes                            |                         |                           |               |  |
| Ad Valorem Tax                   | \$ 1,239                | 1,979                     | 1,994         | ( 15)                                  |
| Motor Vehicle Tax                | 378                     | 438                       | 442           | ( 4)                                   |
| Recreational Vehicle Tax         | 10                      | 8                         | 8             |  |
| Delinquent Tax                   | 13                      | 10                        | 10            |  |
| Total Cash Receipts              | <u>1,640</u>            | <u>2,435</u>              | <u>2,454</u>  | <u>( 19)</u>                           |
| Expenditures and Transfers       |                         |                           |               |  |
| Sanitation                       |                         |                           |               |  |
| Other Sanitation                 |                         |                           |               |  |
| Contractual Services             | <u>965</u>              | <u>6,327</u>              | <u>12,000</u> | <u>5,673</u>                           |
| Total Expenditures and Transfers | <u>965</u>              | <u>6,327</u>              | <u>12,000</u> | <u>5,673</u>                           |
| Receipts Over (Under)            |                         |                           |               |  |
| Expenditures and Transfers       | 675                     | ( 3,892)                  |               |  |
| Unencumbered Cash, Beginning     | <u>10,327</u>           | <u>11,002</u>             |               |  |
| Unencumbered Cash, Ending        | <u>11,002</u>           | <u>7,110</u>              |               |  |

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

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                   | Prior<br>Year<br>Actual | Current Year              |               | Variance<br>Favorable<br>(Unfavorable) |
|-----------------------------------|-------------------------|---------------------------|---------------|--|
|                                   |                         | Current<br>Year<br>Actual | Budget        |  |
| Cash Receipts                     |                         |                           |               |  |
| Intergovernmental                 |                         |                           |               |  |
| State Grant                       | \$ 18,176               | 14,013                    |               | 14,013                                 |
| Licenses, Fees, and Permits       |                         |                           |               |  |
| Emergency Telephone Tax           | 46,046                  | 38,910                    | 47,500        | ( 8,590)                               |
| Total Cash Receipts               | <u>64,222</u>           | <u>52,923</u>             | <u>47,500</u> | <u>5,423</u>                           |
| Expenditures and Transfers        |                         |                           |               |  |
| Public Safety                     |                         |                           |               |  |
| Emergency Telephone Service       |                         |                           |               |  |
| Contractual Services              | 27,415                  | 18,914                    | 35,000        | 16,086                                 |
| Commodities                       | 137                     |                           | 20,000        | 20,000                                 |
| Capital Outlay                    | <u>2,965</u>            |                           |               |  |
| Total Emergency Telephone Service | <u>30,517</u>           | <u>18,914</u>             | <u>55,000</u> | <u>36,086</u>                          |
| Budget Credit                     |                         |                           | <u>14,013</u> | <u>14,013</u>                          |
| Total Expenditures and Transfers  | <u>30,517</u>           | <u>18,914</u>             | <u>69,013</u> | <u>50,099</u>                          |
| Receipts Over (Under)             |                         |                           |               |  |
| Expenditures and Transfers        | 33,705                  | 34,009                    |               |  |
| Unencumbered Cash, Beginning      | <u>7,939</u>            | <u>41,644</u>             |               |  |
| Unencumbered Cash, Ending         | <u>41,644</u>           | <u>75,653</u>             |               |  |

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

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                   | Prior<br>Year<br>Actual | Current Year              |                | Variance<br>Favorable<br>(Unfavorable) |
|-----------------------------------|-------------------------|---------------------------|----------------|--|
|                                   |                         | Current<br>Year<br>Actual | Budget         |  |
| Cash Receipts                     |                         |                           |                |  |
| Intergovernmental                 |                         |                           |                |  |
| State Grant                       | \$ 40,114               | 208,560                   |                | 208,560                                |
| Other                             | 100                     |                           |                |  |
| Total Intergovernmental           | <u>40,214</u>           | <u>208,560</u>            |                | <u>208,560</u>                         |
| Licenses, Fees, and Permits       |                         |                           |                |  |
| Emergency Telephone Tax           | 25,373                  | 24,732                    | 23,500         | 1,232                                  |
| Total Cash Receipts               | <u>65,587</u>           | <u>233,292</u>            | <u>23,500</u>  | <u>209,792</u>                         |
| Expenditures and Transfers        |                         |                           |                |  |
| Public Safety                     |                         |                           |                |  |
| Emergency Telephone Service       |                         |                           |                |  |
| Contractual Services              | 27,201                  | 64,801                    | 39,166         | ( 25,635)                              |
| Commodities                       | 1,668                   | 126,806                   |                | ( 126,806)                             |
| Capital Outlay                    | 19,975                  | 23,400                    |                | ( 23,400)                              |
| Reimbursed Expense                | ( 1,115)                |                           |                |  |
| Total Emergency Telephone Service | <u>47,729</u>           | <u>215,007</u>            | <u>39,166</u>  | <u>( 175,841)</u>                      |
| Budget Credit                     |                         |                           | 208,560        | 208,560                                |
| Total Expenditures and Transfers  | <u>47,729</u>           | <u>215,007</u>            | <u>247,726</u> | <u>32,719</u>                          |
| Receipts Over (Under)             |                         |                           |                |  |
| Expenditures and Transfers        | 17,858                  | 18,285                    |                |  |
| Unencumbered Cash, Beginning      | <u>40,904</u>           | <u>58,762</u>             |                |  |
| Unencumbered Cash, Ending         | <u>58,762</u>           | <u>77,047</u>             |                |  |

Allen County, Kansas  
Hospital Construction Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts                    |                         |                           |
| Taxes                            |                         |                           |
| Countywide Sales Tax             | \$                      | 264,980                   |
| Total Cash Receipts              |                         | 264,980                   |
| Expenditures and Transfers       |                         |                           |
| Health                           |                         |                           |
| Hospital Development             |                         |                           |
| Contractual Services             |                         | 223,325                   |
| Total Expenditures and Transfers |                         | 223,325                   |
| Receipts Over (Under)            |                         |                           |
| Expenditures and Transfers       |                         | 41,655                    |
| Unencumbered Cash, Beginning     |                         |                           |
| Unencumbered Cash, Ending        |                         | 41,655                    |

Allen County, Kansas  
Solid Waste Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current Year              |                  | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|---------------------------|------------------|--|
|                                  |                         | Current<br>Year<br>Actual | Budget           |  |
| Cash Receipts                    |                         |                           |                  |  |
| Taxes                            |                         |                           |                  |  |
| Countywide Sales Tax             | \$ 824,054              | 907,721                   | 885,000          | 22,721                                 |
| Licenses, Fees, and Permits      |                         |                           |                  |  |
| Service Fees                     | 458,528                 | 474,120                   | 525,000          | ( 50,880)                              |
| Miscellaneous                    |                         |                           |                  |  |
| Other                            | 23,319                  | 893                       | 2,500            | ( 1,607)                               |
| Total Cash Receipts              | <u>1,305,901</u>        | <u>1,382,734</u>          | <u>1,412,500</u> | <u>( 29,766)</u>                       |
| Expenditures and Transfers       |                         |                           |                  |  |
| Sanitation                       |                         |                           |                  |  |
| Landfill                         |                         |                           |                  |  |
| Personal Services                | 276,562                 | 238,801                   | 331,800          | 92,999                                 |
| Contractual Services             | 230,682                 | 205,188                   | 480,000          | 274,812                                |
| Commodities                      | 374,596                 | 403,783                   | 683,300          | 279,517                                |
| Capital Outlay                   | 679,856                 |                           | 249,971          | 249,971                                |
| Employee Benefits                | 77,570                  | 97,696                    | 87,000           | ( 10,696)                              |
| Operating Transfers Out          | 120,029                 |                           |                  |  |
| Reimbursed Expense               | ( 118)                  | ( 3,203)                  |                  | 3,203                                  |
| Total Landfill                   | <u>1,759,177</u>        | <u>942,265</u>            | <u>1,832,071</u> | <u>889,806</u>                         |
| Transfers                        |                         |                           |                  |  |
| Operating Transfers Out          |                         |                           | 50,000           | 50,000                                 |
| Total Expenditures and Transfers | <u>1,759,177</u>        | <u>942,265</u>            | <u>1,882,071</u> | <u>939,806</u>                         |
| Receipts Over (Under)            |                         |                           |                  |  |
| Expenditures and Transfers       | ( 453,276)              | 440,469                   |                  |  |
| Unencumbered Cash, Beginning     | <u>582,384</u>          | <u>129,108</u>            |                  |  |
| Unencumbered Cash, Ending        | <u>129,108</u>          | <u>569,577</u>            |                  |  |

Allen County, Kansas  
Special Auto Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Licenses, Fees, and Permits      |                                  |                                    |
| Officer Fees                     | \$ 109,298                       | 108,260                            |
| Total Cash Receipts              | <u>109,298</u>                   | <u>108,260</u>                     |
| <br>Expenditures and Transfers   |                                  |                                    |
| General Government               |                                  |                                    |
| County Treasurer                 |                                  |                                    |
| Personal Services                | 64,969                           | 63,191                             |
| Contractual Services             | 5,888                            | 7,495                              |
| Commodities                      | 2,512                            | 2,966                              |
| Capital Outlay                   | 239                              | 1,300                              |
| Employee Benefits                | 20,212                           | 27,107                             |
| Operating Transfers Out          | <u>22,010</u>                    | <u>14,875</u>                      |
| Total Expenditures and Transfers | <u>115,830</u>                   | <u>116,934</u>                     |
| <br>Receipts Over (Under)        |                                  |                                    |
| Expenditures and Transfers       | ( 6,532)                         | ( 8,674)                           |
| <br>Unencumbered Cash, Beginning | <u>24,688</u>                    | <u>18,156</u>                      |
| Unencumbered Cash, Ending        | <u><u>18,156</u></u>             | <u><u>9,482</u></u>                |

Allen County, Kansas  
Prosecuting Attorney Training Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Licenses, Fees, and Permits      |                                  |                                    |
| Officer Fees                     | \$ 2,944                         | 3,483                              |
| Total Cash Receipts              | <u>2,944</u>                     | <u>3,483</u>                       |
| <br>Expenditures and Transfers   |                                  |                                    |
| General Government               |                                  |                                    |
| County Attorney                  |                                  |                                    |
| Contractual Services             | 1,429                            | 2,397                              |
| Total Expenditures and Transfers | <u>1,429</u>                     | <u>2,397</u>                       |
| <br>Receipts Over (Under)        |                                  |                                    |
| Expenditures and Transfers       | 1,515                            | 1,086                              |
| <br>Unencumbered Cash, Beginning | <u>4,485</u>                     | <u>6,000</u>                       |
| Unencumbered Cash, Ending        | <u><u>6,000</u></u>              | <u><u>7,086</u></u>                |

Allen County, Kansas  
Special Law Enforcement Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Intergovernmental                |                                  |                                    |
| Drug Control Tax                 | \$ 532                           | 4,759                              |
| Licenses, Fees, and Permits      |                                  |                                    |
| Officer Fees                     | 4,238                            | 10,475                             |
| Miscellaneous                    |                                  |                                    |
| Sale of Confiscations            |                                  | 250                                |
| Total Cash Receipts              | <u>4,770</u>                     | <u>15,484</u>                      |
| Expenditures and Transfers       |                                  |                                    |
| Public Safety                    |                                  |                                    |
| Sheriff                          |                                  |                                    |
| Contractual Services             | 4,144                            |                                    |
| Commodities                      | <u>625</u>                       | <u>5,755</u>                       |
| Total Expenditures and Transfers | <u>4,769</u>                     | <u>5,755</u>                       |
| Receipts Over (Under)            |                                  |                                    |
| Expenditures and Transfers       | 1                                | 9,729                              |
| Unencumbered Cash, Beginning     | <u>14,942</u>                    | <u>14,943</u>                      |
| Unencumbered Cash, Ending        | <u><u>14,943</u></u>             | <u><u>24,672</u></u>               |

Allen County, Kansas  
Register of Deeds Technology Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts                    |                         |                           |
| Licenses, Fees, and Permits      |                         |                           |
| Officer Fees                     | \$ 14,466               | 12,796                    |
| Total Cash Receipts              | 14,466                  | 12,796                    |
| Expenditures and Transfers       |                         |                           |
| General Government               |                         |                           |
| Register of Deeds                |                         |                           |
| Contractual Services             | 11,098                  | 6,092                     |
| Capital Outlay                   | 2,474                   |                           |
| Total Expenditures and Transfers | 13,572                  | 6,092                     |
| Receipts Over (Under)            |                         |                           |
| Expenditures and Transfers       | 894                     | 6,704                     |
| Unencumbered Cash, Beginning     | 16,234                  | 17,128                    |
| Unencumbered Cash, Ending        | 17,128                  | 23,832                    |

Allen County, Kansas  
 Prosecuting Attorney Trust Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Miscellaneous                    |                                  |                                    |
| Sale of Confiscations            | \$ 368                           |                                    |
| Total Cash Receipts              | <u>368</u>                       |                                    |
| Expenditures and Transfers       |                                  |                                    |
| General Government               |                                  |                                    |
| County Attorney                  |                                  |                                    |
| Contractual Services             | 100                              | 100                                |
| Total Expenditures and Transfers | <u>100</u>                       | <u>100</u>                         |
| Receipts Over (Under)            |                                  |                                    |
| Expenditures and Transfers       | 268                              | ( 100)                             |
| Unencumbered Cash, Beginning     | <u>1,877</u>                     | <u>2,145</u>                       |
| Unencumbered Cash, Ending        | <u><u>2,145</u></u>              | <u><u>2,045</u></u>                |

Allen County, Kansas  
 Prosecuting Attorney Check Fees Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                              | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|------------------------------|-------------------------|---------------------------|
| Cash Receipts                |                         |                           |
| Licenses, Fees, and Permits  |                         |                           |
| Officer Fees                 | \$ 1,672                | 1,720                     |
| Total Cash Receipts          | 1,672                   | 1,720                     |
| Expenditures and Transfers   |                         |                           |
| None                         | _____                   | _____                     |
| Receipts Over (Under)        |                         |                           |
| Expenditures and Transfers   | 1,672                   | 1,720                     |
| Unencumbered Cash, Beginning | 4,787                   | 6,459                     |
| Unencumbered Cash, Ending    | 6,459                   | 8,179                     |

Allen County, Kansas  
Lee Murren Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                              | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|------------------------------|-------------------------|---------------------------|
| Cash Receipts                |                         |                           |
| Miscellaneous                |                         |                           |
| Donations                    | \$ 20                   | 185                       |
| Total Cash Receipts          | 20                      | 185                       |
| Expenditures and Transfers   |                         |                           |
| None                         | _____                   | _____                     |
| Receipts Over (Under)        |                         |                           |
| Expenditures and Transfers   | 20                      | 185                       |
| Unencumbered Cash, Beginning | 7,945                   | 7,965                     |
| Unencumbered Cash, Ending    | 7,965                   | 8,150                     |

Allen County, Kansas  
LaHarpe Senior Center Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|   | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|---|-------------------------|---------------------------|
| Cash Receipts                                       |                         |                           |
| None  | \$ _____                | _____                     |
| Expenditures and Transfers                          |                         |                           |
| None  | _____                   | _____                     |
| Receipts Over (Under)<br>Expenditures and Transfers |                         |                           |
| Unencumbered Cash, Beginning                        | 3,434                   | 3,434                     |
| Unencumbered Cash, Ending                           | 3,434                   | 3,434                     |

Allen County, Kansas  
Iola Senior Center Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                              | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|------------------------------|-------------------------|---------------------------|
| Cash Receipts                |                         |                           |
| None                         | \$ _____                | _____                     |
| Expenditures and Transfers   |                         |                           |
| None                         | _____                   | _____                     |
| Receipts Over (Under)        |                         |                           |
| Expenditures and Transfers   |                         |                           |
| Unencumbered Cash, Beginning | 5,348                   | 5,348                     |
| Unencumbered Cash, Ending    | 5,348                   | 5,348                     |

Allen County, Kansas  
Moran Senior Center Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|   | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|---|-------------------------|---------------------------|
| Cash Receipts                                       |                         |                           |
| None  | \$ _____                | _____                     |
| Expenditures and Transfers                          |                         |                           |
| None  | _____                   | _____                     |
| Receipts Over (Under)<br>Expenditures and Transfers |                         |                           |
| Unencumbered Cash, Beginning                        | 5                       | 5                         |
| Unencumbered Cash, Ending                           | 5                       | 5                         |

Allen County, Kansas  
Shelter Grants Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts                    |                         |                           |
| Intergovernmental                |                         |                           |
| Federal Financial Assistance     | \$ 21,495               | 20,190                    |
| Total Cash Receipts              | 21,495                  | 20,190                    |
| Expenditures and Transfers       |                         |                           |
| Public Safety                    |                         |                           |
| Contractual Services             | 21,495                  | 20,190                    |
| Total Expenditures and Transfers | 21,495                  | 20,190                    |
| Receipts Over (Under)            |                         |                           |
| Expenditures and Transfers       |                         |                           |
| Unencumbered Cash, Beginning     | _____                   | _____                     |
| Unencumbered Cash, Ending        | =====                   | =====                     |

Allen County, Kansas  
 Juvenile Justice Admin Grant Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Intergovernmental                |                                  |                                    |
| Federal Financial Assistance     | \$ 3,833                         |                                    |
| Total Cash Receipts              | <u>3,833</u>                     |                                    |
| Expenditures and Transfers       |                                  |                                    |
| Public Safety                    |                                  |                                    |
| Juvenile Services                |                                  |                                    |
| Personal Services                | 647                              |                                    |
| Contractual Services             | 2                                |                                    |
| Employee Benefits                | <u>102</u>                       |                                    |
| Total Expenditures and Transfers | <u>751</u>                       |                                    |
| Receipts Over (Under)            |                                  |                                    |
| Expenditures and Transfers       | 3,082                            |                                    |
| Unencumbered Cash, Beginning     | ( <u>3,082</u> )                 |                                    |
| Unencumbered Cash, Ending        | <u><u>          </u></u>         | <u><u>          </u></u>           |

Allen County, Kansas  
Comm Corrections AISP Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Intergovernmental                |                                  |                                    |
| State Grant                      | \$ <u>359,272</u>                | <u>358,125</u>                     |
| Miscellaneous                    |                                  |                                    |
| Other                            |                                  | <u>10</u>                          |
| Total Cash Receipts              | <u>359,272</u>                   | <u>358,135</u>                     |
| <br>Expenditures and Transfers   |                                  |                                    |
| Public Safety                    |                                  |                                    |
| Community Corrections            |                                  |                                    |
| Personal Services                | 255,327                          | 259,747                            |
| Contractual Services             | 40,512                           | 41,222                             |
| Commodities                      | 188                              |                                    |
| Employee Benefits                | 65,231                           | 80,759                             |
| Reimbursed Expense               | ( <u>4,595</u> )                 | ( <u>4,857</u> )                   |
| Total Expenditures and Transfers | <u>356,663</u>                   | <u>376,871</u>                     |
| <br>Receipts Over (Under)        |                                  |                                    |
| Expenditures and Transfers       | 2,609                            | ( 18,736 )                         |
| <br>Unencumbered Cash, Beginning | <u>14,502</u>                    | <u>17,111</u>                      |
| Unencumbered Cash, Ending        | <u><u>17,111</u></u>             | <u><u>( 1,625 )</u></u>            |

Allen County, Kansas  
 Juvenile Justice Authority Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts                    |                         |                           |
| Intergovernmental                |                         |                           |
| Federal Financial Assistance     | \$ 41,884               |                           |
| State Grant                      | <u>301,208</u>          | <u>244,197</u>            |
| Total Intergovernmental          | <u>343,092</u>          | <u>244,197</u>            |
| Miscellaneous                    |                         |                           |
| Other                            |                         | 28                        |
| Total Cash Receipts              | <u>343,092</u>          | <u>244,225</u>            |
| Expenditures and Transfers       |                         |                           |
| Public Safety                    |                         |                           |
| Juvenile Services                |                         |                           |
| Personal Services                | 228,733                 | 217,817                   |
| Contractual Services             | 86,019                  | 73,772                    |
| Commodities                      | 188                     |                           |
| Employee Benefits                | 52,316                  | 58,349                    |
| Reimbursed Expense               | ( 1,760)                | ( 4,463)                  |
| Total Expenditures and Transfers | <u>365,496</u>          | <u>345,475</u>            |
| Receipts Over (Under)            |                         |                           |
| Expenditures and Transfers       | ( 22,404)               | ( 101,250)                |
| Unencumbered Cash, Beginning     | <u>224,363</u>          | <u>201,959</u>            |
| Unencumbered Cash, Ending        | <u><u>201,959</u></u>   | <u><u>100,709</u></u>     |

Allen County, Kansas  
Employee Benefit Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                   | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|-----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                     |                                  |                                    |
| Use of Money and Property         |                                  |                                    |
| Interest on Investments           | \$           73                  | 187                                |
| Miscellaneous                     |                                  |                                    |
| Payroll Withholdings and Benefits | <u>563,848</u>                   | <u>805,392</u>                     |
| Total Cash Receipts               | <u>563,921</u>                   | <u>805,579</u>                     |
| <br>Expenditures and Transfers    |                                  |                                    |
| General Government                |                                  |                                    |
| Personal Services                 | 998,203                          | 862,039                            |
| Reimbursed Expense                | ( 347,135)                       | ( 52,603)                          |
| Total Expenditures and Transfers  | <u>651,068</u>                   | <u>809,436</u>                     |
| <br>Receipts Over (Under)         |                                  |                                    |
| Expenditures and Transfers        | ( 87,147)                        | ( 3,857)                           |
| <br>Unencumbered Cash, Beginning  | <u>92,335</u>                    | <u>5,188</u>                       |
| Unencumbered Cash, Ending         | <u><u>5,188</u></u>              | <u><u>1,331</u></u>                |

Allen County, Kansas  
Hazardous Material Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                              | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|------------------------------|-------------------------|---------------------------|
| Cash Receipts                |                         |                           |
| None                         | \$ _____                | _____                     |
| Expenditures and Transfers   |                         |                           |
| None                         | _____                   | _____                     |
| Receipts Over (Under)        |                         |                           |
| Expenditures and Transfers   |                         |                           |
| Unencumbered Cash, Beginning | 5,464                   | 5,464                     |
| Unencumbered Cash, Ending    | 5,464                   | 5,464                     |

Allen County, Kansas  
Landfill Closure Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts                    |                         |                           |
| Use of Money and Property        |                         |                           |
| Interest on Investments          | \$ 28,603               | 28,799                    |
| Transfers                        |                         |                           |
| Operating Transfers In           | 120,029                 |                           |
| Total Cash Receipts              | 148,632                 | 28,799                    |
| <br>Expenditures and Transfers   |                         |                           |
| Sanitation                       |                         |                           |
| Contractual Services             | 1,000                   | 500                       |
| Total Expenditures and Transfers | 1,000                   | 500                       |
| <br>Receipts Over (Under)        |                         |                           |
| Expenditures and Transfers       | 147,632                 | 28,299                    |
| <br>Unencumbered Cash, Beginning | 845,231                 | 992,863                   |
| Unencumbered Cash, Ending        | 992,863                 | 1,021,162                 |

Allen County, Kansas  
Delores Johnson Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts                    |                         |                           |
| None                             | \$ _____                | _____                     |
| Expenditures and Transfers       |                         |                           |
| Health                           |                         |                           |
| Capital Outlay                   | <u>325,000</u>          | _____                     |
| Total Expenditures and Transfers | <u>325,000</u>          | _____                     |
| Receipts Over (Under)            |                         |                           |
| Expenditures and Transfers       | ( 325,000)              |                           |
| Unencumbered Cash, Beginning     | <u>325,000</u>          | _____                     |
| Unencumbered Cash, Ending        | <u>_____</u>            | <u>_____</u>              |

Allen County, Kansas  
Fiduciary Funds  
Statement of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2011

Schedule 3

| Fund                              | Beginning<br>Cash<br>Balance | Cash<br>Receipts | Cash<br>Disbursements | Ending<br>Cash<br>Balance |
|-----------------------------------|------------------------------|------------------|-----------------------|---------------------------|
| Cities:                           |                              |                  |                       |                           |
| Bassett City General              | \$                           | 704              | 704                   |                           |
| Elsmore City General              |                              | 3,089            | 3,089                 |                           |
| Elsmore City Weed Cutting         |                              | 992              | 992                   |                           |
| Gas City General                  |                              | 39,225           | 39,225                |                           |
| Gas City Bond and Interest        |                              | 11,387           | 11,387                |                           |
| Gas City Employee Benefits        |                              | 14,881           | 14,881                |                           |
| Humboldt City General             | 927                          | 467,942          | 467,720               | 1,149                     |
| Humboldt City Bond and Interest   |                              | 34               |                       | 34                        |
| Humboldt City Weed Cutting        |                              | 1,125            | 1,125                 |                           |
| Iola City General                 |                              | 1,158,099        | 1,158,099             |                           |
| Iola City Industrial              |                              | 37,537           | 37,537                |                           |
| Iola City Library                 |                              | 203,517          | 203,517               |                           |
| Iola City Weed Cutting            |                              | 803              | 803                   |                           |
| Iola City EMS                     | 180                          |                  | 180                   |                           |
| LaHarpe City General              |                              | 100,096          | 100,096               |                           |
| Moran City General                |                              | 48,363           | 48,363                |                           |
| Moran City Library                |                              | 4,024            | 4,024                 |                           |
| Moran City Employee Benefits      |                              | 9,071            | 9,071                 |                           |
| Savonburg City General            |                              | 2,041            | 2,041                 |                           |
| Savonburg City Library            |                              | 658              | 658                   |                           |
| Savonburg City Sewer Assessment   |                              | 72               | 72                    |                           |
| Savonburg City Weed Cutting       |                              | 50               | 50                    |                           |
| Savonburg City Utility Assessment |                              | 347              | 347                   |                           |
| Subtotal Cities                   | <u>1,107</u>                 | <u>2,104,057</u> | <u>2,103,981</u>      | <u>1,183</u>              |
| Townships:                        |                              |                  |                       |                           |
| Carlyle Township General          |                              | 1                | 1                     |                           |
| Cottage Grove Township General    |                              | 24               | 24                    |                           |
| Deer Creek Township General       |                              | 1,798            | 1,798                 |                           |
| Elm Township General              |                              | 54               | 54                    |                           |
| Elsmore Township General          |                              | 5,974            | 5,974                 |                           |
| Geneva Township General           |                              | 2,549            | 2,549                 |                           |
| Humboldt Township General         |                              | 12,423           | 12,423                |                           |
| Iola Township General             |                              | 3,430            | 3,430                 |                           |
| Logan Township General            |                              | 4,515            | 4,515                 |                           |
| Marmaton Township General         | ( 1,323)                     | 19,109           | 17,786                |                           |
| Osage Township General            |                              | 17,398           | 17,398                |                           |
| Salem Township General            |                              | 2,339            | 2,339                 |                           |
| Subtotal Townships                | <u>( 1,323)</u>              | <u>69,614</u>    | <u>68,291</u>         |                           |

Allen County, Kansas  
Fiduciary Funds  
Statement of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2011

Schedule 3

| Fund                                  | Beginning<br>Cash<br>Balance | Cash<br>Receipts | Cash<br>Disbursements | Ending<br>Cash<br>Balance |
|---------------------------------------|------------------------------|------------------|-----------------------|---------------------------|
| <b>Schools:</b>                       |                              |                  |                       |                           |
| USD #256 General                      | \$ ( 9,862)                  | 253,954          | 244,022               | 70                        |
| USD #256 Bond and Interest            | ( 2,563)                     | 113,818          | 111,255               |                           |
| USD #256 Supplemental General         | ( 3,679)                     | 256,693          | 253,014               |                           |
| USD #257 General                      | 306                          | 860,845          | 861,036               | 115                       |
| USD #257 Bond and Interest            |                              | 263              | 263                   |                           |
| USD #257 Capital Outlay               |                              | 266,656          | 266,656               |                           |
| USD #257 General Supplemental         |                              | 1,381,919        | 1,381,919             |                           |
| USD #258 General                      | 423                          | 433,821          | 433,835               | 409                       |
| USD #258 Bond and Interest            | 277                          | 497,267          | 497,230               | 314                       |
| USD #258 Capital Outlay               |                              | 12,501           | 12,501                |                           |
| USD #258 Recreation Commission        | 37                           | 65,509           | 65,500                | 46                        |
| USD #258 General Supplemental         | 368                          | 636,879          | 636,757               | 490                       |
| USD #413 General                      | 219                          | 10,604           | 10,818                | 5                         |
| USD #413 Bond and Interest            |                              | 8,929            | 8,929                 |                           |
| USD #413 Capital Outlay               |                              | 286              | 286                   |                           |
| USD #413 Recreation Commission        |                              | 2,248            | 2,248                 |                           |
| USD #413 Recreation Employee Benefits |                              | 744              | 744                   |                           |
| USD #413 General Supplemental         |                              | 17,889           | 17,889                |                           |
| USD #479 General                      |                              | 6,791            | 6,791                 |                           |
| USD #479 General Supplemental         |                              | 5,810            | 5,810                 |                           |
| ACCC General                          | 199                          | 1,385,264        | 1,385,216             | 247                       |
| ACCC Capital Outlay                   | <u>52</u>                    | <u>360,034</u>   | <u>360,021</u>        | <u>65</u>                 |
| Subtotal Schools                      | <u>( 14,223)</u>             | <u>6,578,724</u> | <u>6,562,740</u>      | <u>1,761</u>              |
| <b>Cemeteries:</b>                    |                              |                  |                       |                           |
| LaHarpe/Elm Cemetery                  |                              | 5,543            | 5,543                 |                           |
| Leanna Joint Cemetery #1              |                              | 2,672            | 2,672                 |                           |
| Mt. Moriah Cemetery #17               |                              | 3,131            | 3,131                 |                           |
| W Cottage Grove Cemetery              |                              | <u>1,355</u>     | <u>1,355</u>          |                           |
| Subtotal Cemeteries                   |                              | <u>12,701</u>    | <u>12,701</u>         |                           |
| <b>Watershed Districts:</b>           |                              |                  |                       |                           |
| Cherry Plum Watershed #17             |                              | 17               | 17                    |                           |
| Deer Creek Watershed #55              |                              | 11,531           | 11,531                |                           |
| Marmaton Watershed #102               |                              | <u>9,480</u>     | <u>9,480</u>          |                           |
| Subtotal Watershed Districts          |                              | <u>21,028</u>    | <u>21,028</u>         |                           |
| <b>Regional Library:</b>              |                              |                  |                       |                           |
| SEK Library General                   |                              | 73,624           | 73,624                |                           |
| SEK Library Employee Benefits         |                              | <u>5,154</u>     | <u>5,154</u>          |                           |
| Subtotal Regional Library             |                              | <u>78,778</u>    | <u>78,778</u>         |                           |
| Total Subdivisions                    | <u>( 14,439)</u>             | <u>8,864,902</u> | <u>8,847,519</u>      | <u>2,944</u>              |
| <b>State Funds:</b>                   |                              |                  |                       |                           |
| State Educational Building            | ( 187)                       | 103,774          | 103,568               | 19                        |
| State Institutional Building          | ( 94)                        | 51,887           | 51,784                | 9                         |
| State General                         |                              | <u>2</u>         | <u>2</u>              |                           |
| Total State Funds                     | <u>( 281)</u>                | <u>155,663</u>   | <u>155,354</u>        | <u>28</u>                 |

Allen County, Kansas  
Fiduciary Funds  
Statement of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2011

Schedule 3

| Fund                             | Beginning<br>Cash<br>Balance | Cash<br>Receipts         | Cash<br>Disbursements    | Ending<br>Cash<br>Balance |
|----------------------------------|------------------------------|--------------------------|--------------------------|---------------------------|
| <b>Other Agency Funds:</b>       |                              |                          |                          |                           |
| Motor Vehicle Licenses           | \$ 353                       | 770,709                  | 770,043                  | 1,019                     |
| Game Licenses                    | 441                          | 11,810                   | 11,850                   | 401                       |
| Cereal Malt Beverage Licenses    |                              | 25                       | 25                       |                           |
| Heritage Trust                   | 560                          | 5,482                    | 5,587                    | 455                       |
| Unclaimed Money                  | 1,702                        |                          |                          | 1,702                     |
| Clerk of Court Release           | 536                          | 1,674                    | 1,355                    | 855                       |
| Cash Bond Deposits               |                              | 14,730                   | 14,730                   |                           |
| Sales Tax                        | 21,922                       | 364,165                  | 364,893                  | 21,194                    |
| Change                           |                              | 10,843,276               | 10,843,276               |                           |
| Southwind Extension District #10 | 21                           | 139,111                  | 123,779                  | 15,353                    |
| Treasurer's Holding Account      | <u>21,480</u>                | <u>73,859</u>            | <u>72,693</u>            | <u>22,646</u>             |
| <b>Total Other Agency Funds</b>  | <u><u>47,015</u></u>         | <u><u>12,224,841</u></u> | <u><u>12,208,231</u></u> | <u><u>63,625</u></u>      |
| <b>Distributable Funds:</b>      |                              |                          |                          |                           |
| Current Tax                      | 8,466,895                    | 14,769,916               | 14,223,316               | 9,013,495                 |
| Delinquent Tax                   | 82,629                       | 185,875                  | 196,755                  | 71,749                    |
| Motor Vehicle Tax                | 405,775                      | 1,850,536                | 1,813,148                | 443,163                   |
| Recreational Vehicle Tax         | 5,986                        | 25,793                   | 26,217                   | 5,562                     |
| Local Ad Valorem Tax Reductio    | 48                           |                          | 48                       |                           |
| Mineral Production Tax           |                              | 4,276                    | 4,276                    |                           |
| In Lieu of Tax                   |                              | <u>26,560</u>            | <u>26,560</u>            |                           |
| <b>Total Distributable Funds</b> | <u><u>8,961,333</u></u>      | <u><u>16,862,956</u></u> | <u><u>16,290,320</u></u> | <u><u>9,533,969</u></u>   |
| <b>Total Agency Funds</b>        | <u><u>8,993,628</u></u>      | <u><u>38,108,362</u></u> | <u><u>37,501,424</u></u> | <u><u>9,600,566</u></u>   |

County of Allen, Kansas  
Reconciliation of 2010 Tax Roll  
For the Year Ended December 31, 2011

Schedule 4

|  |                |                          |
|--|----------------|--------------------------|
| County Clerk's Abstract of Taxes Levied  | \$             | 14,812,824               |
| Add: Added and Escaped Taxes             |                | 155,766                  |
| Deduct: Abatements and Refunds           |                | <u>(580,721)</u>         |
| Tax Roll as Adjusted                     |                | <u><u>14,387,869</u></u> |
| <u>County Treasurer's Accounting:</u>    |                |                          |
| Current Tax Collections (net of refunds) | \$             | 14,062,012               |
| Uncollected:                             |                |                          |
| Personal Property                        | 10,439         |                          |
| Real Estate                              | <u>314,537</u> |                          |
| Total Uncollected                        |                | 324,976                  |
| Tax Roll (Over) Under Accounted For      |                | <u>881</u>               |
| Net Tax Roll                             |                | <u><u>14,387,869</u></u> |

County of Allen, Kansas  
County Clerk  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
(Page 1 of 4)

|                             |                             |                 |
|-----------------------------|-----------------------------|-----------------|
| Balance - January 1, 2011   | \$                          | 0               |
| <u>Receipts:</u>            |                             |                 |
| Game Licenses and Permits   | 7,483                       |                 |
| Game License Fees           | 565                         |                 |
| Park Permits                | 3,949                       |                 |
| Boat Permits                | 378                         |                 |
| Other                       | 1,942                       |                 |
| Total Receipts              | <u>                    </u> | 14,317          |
| <u>Disbursements:</u>       |                             |                 |
| To County Treasurer         |                             | <u>14,317</u>   |
| Balance - December 31, 2011 |                             | <u><u>0</u></u> |

County of Allen, Kansas  
Register of Deeds  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
(Page 2 of 4)

|   |         |             |
|---|---------|-------------|
| Balance - January 1, 2011                     | \$      | 0           |
| <u>Receipts:</u>                              |         |             |
| Mortgage Registration and Heritage Trust Fees | 135,100 |             |
| Recording Fees                                | 20,887  |             |
| Technology Fees                               | 12,796  |             |
| Photocopies and Other Fees                    | 5,307   |             |
| Total Receipts                                | <hr/>   | 174,090     |
| <u>Disbursements:</u>                         |         |             |
| To County Treasurer                           |         | <hr/>       |
|   |         | 174,090     |
| Balance - December 31, 2011                   |         | <hr/> <hr/> |
|   |         | 0           |

County of Allen, Kansas  
 Clerk of District Court  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
 (Page 3 of 4)

|                                   |    |           |
|-----------------------------------|----|-----------|
| Balance - January 1, 2011         | \$ | 1,027,843 |
| <u>Receipts:</u>                  |    |           |
| Law Library                       |    | 17,663    |
| Clerk Fees - State                |    | 157,323   |
| Clerk Fees - County               |    | 5,130     |
| PATF                              |    | 3,748     |
| LETC                              |    | 26,511    |
| IDS                               |    | 2,206     |
| Fines                             |    | 197,092   |
| Judgment, Restitution & Other     |    | 1,070,064 |
| Interest                          |    | 118       |
| Marriage License                  |    | 5,444     |
| County Attorney                   |    | 34,095    |
| ADSAP                             |    | 443       |
| State Attorney Fees               |    | 17,986    |
| Judicial Surcharge                |    | 58,793    |
| Bonds                             |    | 68,374    |
| Drivers License Reinstatement Fee |    | 8,217     |
| Total Receipts                    |    | 1,673,207 |
| <u>Disbursements:</u>             |    |           |
| Paid to County Treasurer          |    | 428,908   |
| Paid to State Treasurer           |    | 44,544    |
| Paid to Others                    |    | 2,206,002 |
| Total Disbursements               |    | 2,679,454 |
| Balance - December 31, 2011       |    | 21,596    |
| <u>Composition of Cash</u>        |    |           |
| Demand Deposits                   | \$ | 158,704   |
| Less: Outstanding Checks          |    | (137,471) |
| Plus: Deposits in Transit         |    | 358       |
| Cash (Over) / Short               |    | 5         |
| Total                             |    | 21,596    |

County of Allen, Kansas  
 Sheriff, Inmate, and Jail Commissary  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
 (Page 4 of 4)

Fee Account

|                                      |    |         |
|--------------------------------------|----|---------|
| Balance - January 1, 2011            | \$ | 0       |
| <u>Receipts:</u>                     |    |         |
| Sheriff Fees                         |    | 5,748   |
| Jail Keep/Work Release               |    | 130,173 |
| VIN Fees                             |    | 9,008   |
| Conceal and Carry Fees               |    | 7,518   |
| Reimbursements                       |    | 24,894  |
| Bonds                                |    | 57,075  |
| Sex Offender Registration Fees       |    | 2,935   |
| Total Receipts                       |    | 237,351 |
| <u>Disbursements:</u>                |    |         |
| To County Treasurer                  |    | 180,276 |
| To District Court and Foreign Courts |    | 57,075  |
| Total Disbursements                  |    | 237,351 |
| Balance - December 31, 2011          |    | 0       |

Inmate Accounts/Jail Commissary

|                                |    |        |
|--------------------------------|----|--------|
| Balance - January 1, 2011      | \$ | 39,834 |
| <u>Receipts:</u>               |    |        |
| Payments from Inmates          |    | 41,427 |
| <u>Disbursements:</u>          |    |        |
| Paid to Inmates and Commissary |    | 58,048 |
| Balance - December 31, 2011    |    | 23,213 |

Composition of Cash

|                          |    |         |
|--------------------------|----|---------|
| Demand Deposits          | \$ | 26,964  |
| Less: Outstanding Checks |    | (4,018) |
| Plus: Cash on Hand       |    | 267     |
| Total                    |    | 23,213  |