

COUNTY OF ANDERSON, KANSAS

Financial Statements  
and  
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2011

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

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Anderson County, Kansas

We have audited the summary statement of cash receipts, expenditures and unencumbered cash balances of Anderson County, Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Anderson 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, Anderson 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 Anderson 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 Anderson 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 Anderson 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,

*Schlotterbeck and Burns, LLC*

December 19, 2012

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$	3,347,351	3,340,485	6,866	104,930	111,796
Special Revenue:						
Ambulance		594,531	594,531			
Conservation District		27,934	27,934			
Direct Election	4,638	40,977	41,436	4,179		4,179
Employee Benefits	64,161	875,739	893,577	46,323	18,145	64,468
Extension Council		119,313	119,313			
Fair Building		2,532	2,500	32		32
Health		66,677	66,677			
Historical Society		19,139	19,139			
Mental Health		65,248	65,248			
Mental Retardation		40,769	40,769			
Noxious Weed	42,484	93,370	116,589	19,265	1,125	20,390
Reappraisal	1,148	149,417	148,889	1,676	2,485	4,161
Road and Bridge	32,854	2,651,792	2,678,450	6,196	80,261	86,457
Rural Fire District No. 1	454	259,302	254,530	5,226	5,527	10,753
Service Program for the Elderly		57,504	57,504			
Special Alcohol Program		7,290	6,626	664		664
Special Bridge	734,396	122,105	395,507	460,994	9,270	470,264
Special Liability	2,611	52,414	55,000	25		25
Special Park and Recreation	8,422	1,687		10,109		10,109
Special Ambulance Vehicle	65,937	39,531		105,468		105,468
Special Capital Improvement	603,788	291,002	58,455	836,335	49,165	885,500
Special Equipment Reserve	1,070,923	58,500	36,298	1,093,125	1,310	1,094,435
Jail Maintenance Reserve	472,059	98,000	22,450	547,609		547,609
Jail Sales Tax Reserve	483,612	406,642	438,028	452,226		452,226
Special Highway	817,040	147,114	176,335	787,819		787,819
Special Machinery	772,362	227,887	212,430	787,819		787,819
Special Rural Fire Equipment	62,038		49,942	12,096	199	12,295
Welda Sewer District	48,757	30,151	22,122	56,786	62	56,848
Emergency Telephone Service	9,481	25,303	29,901	4,883		4,883
Wireless Emergency Telephone Service	34,649	11,892	12,770	33,771		33,771
Debt Service:						
Bond and Interest	6,648	282,723	284,045	5,326		5,326
Welda Sewer Bond and Interest	705	19,285	19,285	705		705
Enterprise:						
Solid Waste	256,013	176,058	100,003	332,068	2,648	334,716

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

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Expendable Trusts:						
Special Auto	10,307	82,045	86,585	5,767	11,830	17,597
Prosecuting Attorney Training	3,567	1,112	556	4,123		4,123
Special Law Enforcement Trust	9,302	1,114		10,416		10,416
Special Sex Offender Fee Trust	2,880	1,180		4,060		4,060
Inmate Commissary	8,602	22,373	19,598	11,377	1,075	12,452
Register of Deeds Technology	29,492	9,300	6,061	32,731		32,731
Prosecuting Attorney Check Fees	6,656	361		7,017		7,017
County Attorney VOCA Grant		7,487	5,827	1,660	423	2,083
D.A.R.E. Grant	526	2,358	1,874	1,010		1,010
CDBG - Fire Station Project	( 50,950)	160,041	125,054	( 15,963)	3,900	( 12,063)
LEPC Grant	15,576	4,267	9,512	10,331		10,331
Diversion Fees	36,284	15,559	11,150	40,693		40,693
Sheriff SAFE Program		1,725		1,725		1,725
COPS Fast Grant	( 2,901)	27,273	39,394	( 15,022)	1,664	( 13,358)
Sheriff Reward	965			965		965
Total Primary Government (1)	<u>5,665,486</u>	<u>10,745,374</u>	<u>10,692,379</u>	<u>5,718,481</u>	<u>294,019</u>	<u>6,012,500</u>
Composition of Cash:						
Cash and Cash Items on Hand						733
Demand Deposits						6,981,614
State Municipal Investment Pool						5,502,693
Less: Fiduciary Funds per Schedule 3						( 6,472,541)
Adjustment for Rounding						<u>1</u>
Total Primary Government (1)						<u>6,012,500</u>

(1) Excluding Fiduciary Funds

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

County of Anderson, 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 Anderson, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Anderson, 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.

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

**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 Anderson, 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 had no such amendments.

County of Anderson, 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:

- Special Ambulance Vehicle Fund
- Special Equipment Reserve Fund
- Jail Maintenance Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Special Rural Fire Equipment Fund

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

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

Cash

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 Anderson, 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	\$ 5,502,693	5,502,693	S&P AA Af/S1+

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

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

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

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

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

At December 31, 2011, the carrying amount of the County's deposits was \$6,981,614 and the bank balance was \$7,301,309. Of the bank balance, \$1,566,577 was secured by federal depository insurance and the remaining \$5,734,732 was collateralized securities held by the pledging financial institution's agents in the County's name.

At December 31, 2011, the County had invested \$5,502,693 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 Anderson, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

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 and sick leave permit employees to accumulate a maximum of twenty days vacation time and a maximum accumulation of sixty days sick pay. Upon termination, employees are paid for all earned, but unused vacation time, and 50% of earned but unused sick leave. Policies prohibit payment for vacation time in lieu of time off.

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.

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

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 balance at December 31, 2011, in the following funds in the amounts indicated:

CDBG – Fire Station Project Fund	\$	15,963
COPS Fast Grant Fund		15,022

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

Expenditures and encumbrances exceeded the adopted budget of the Emergency Telephone Service Fund in the amount of \$1,251.

**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 Anderson, 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. Anderson County assessed valuation on November 1, 2011 was \$71,506,186. The outstanding bonded debt at December 31, 2011 is \$3,521,500, however this balance is composed of Hospital General Obligation Bonds, G.O. Advance Refunding Bonds and Welda Sewer Project Bonds, all of which are exempt from this debt limit calculation under Kansas Statutes. The resulting legal debt margin was \$2,145,186.

Lease Purchase Agreement

At December 31, 2011, the County was obligated under two lease purchase agreements. Details of these agreements, along with payments due subsequent to December 31, 2011, are presented below.

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>Lease Purchase Agreements:</u>									
Fire Truck	4.25%	08/13/04	\$ 110,000	08/13/14	49,552		11,627	37,925	2,106
Jail Building	3.50-5.00%	04/01/08	5,500,000	08/01/28	5,200,000		200,000	5,000,000	238,030
<u>General Obligation Bonds:</u>									
1999 Hospital G.O. Bonds	4.90-6.75%	07/15/99	3,800,000	08/01/11	115,000		115,000	0	5,807
G.O. Refunding and Improvement Bonds	4.00-5.00%	12/15/05	3,320,000	08/01/26	3,185,000		25,000	3,160,000	138,237
G.O. Sewer District Bonds 2007-A	4.125%	06/18/07	268,300	06/26/47	262,000		3,000	259,000	10,807
G.O. Sewer District Bonds 2007-B	4.125%	06/18/07	46,000	06/26/47	45,000		500	44,500	1,856
G.O. Sewer District Bonds 2007-C	4.125%	06/18/07	60,000	06/26/47	58,700		700	58,000	2,421
Total Contractual Indebtedness					8,915,252	0	355,827	8,559,425	399,264

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

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

	<u>Lease Purchase Agreements</u>		<u>General Obligation Bonds</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2012	\$ 212,116	232,646	154,200	152,149	751,111
2013	227,636	225,127	164,300	144,476	761,539
2014	238,173	216,850	169,400	136,299	760,722
2015	230,000	207,965	180,400	127,867	746,232
2016	235,000	199,225	185,400	118,894	738,519
2017-2021	1,355,000	839,725	1,064,500	475,095	3,734,320
2022-2026	1,720,000	479,250	1,331,400	230,491	3,761,141
2027-2031	820,000	65,000	44,800	52,557	982,357
2032-2036			55,700	42,459	98,159
2037-2041			68,300	29,993	98,293
2042-2046			83,800	14,669	98,469
2047			19,300	796	20,096
	<u>5,037,925</u>	<u>2,465,788</u>	<u>3,521,500</u>	<u>1,525,745</u>	<u>12,550,958</u>

**C. Operating Transfers:**

<u>From</u>	<u>To</u>	<u>Amount</u>
Jails Sales Tax Reserve Fund	General Fund	\$ 438,028
Special Auto Fund	General Fund	10,307
Ambulance Fund	Special Ambulance Vehicle Fund	39,531
General Fund	Special Capital Improvement Fund	291,002
Election Fund	Special Equipment Reserve Fund	15,000
Reappraisal Fund	Special Equipment Reserve Fund	43,500
General Fund	Jail Maintenance Reserve Fund	98,000
Road and Bridge Fund	Special Highway Fund	147,114
Road and Bridge Fund	Special Machinery Fund	227,887
Welda Sewer District Fund	Welda Sewer District Bond and Interest Fund	19,285
General Fund	Special Auto Fund	7,800
Diversion Fees fund	County Attorney VOCA Grant Fund	7,487

**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.

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

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.

As part of their risk management plan, the County has joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management.

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.

Jail Building – Anderson County Public Building Commission

During 2007, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. The purpose of this PBC was to issue 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 then secured by a Lease Agreement 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. 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.

Also during 2007, the County held a special election and gained approval for a special sales tax to pay for the construction and equipping of a jail facility. The proceeds of this sales tax will be used to pay the County's lease payments to the PBC.

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

During 1995, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The final closure was completed during 1996. Engineer estimates made at the time of closing were that it would cost \$21,200 per year over the thirty year monitoring period to provide for monitoring and post-closure care of the landfill site. However, in the years following the landfill's closure, the actual costs have been lower than these estimates.

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

**Note 6**      **Prior Year Defeasance of Debt**

On December 15, 2005 the County issued \$3,320,000 in General Obligation Bonds with interest rates ranging from 4.00% to 5.00%. \$300,000 of these bonds were used in the construction of an ambulance station. The remaining \$3,020,000 were used to advance refund \$2,780,000 of outstanding 1999 Hospital bonds with interest rates ranging from 4.9% to 6.75%. A portion of the 1999 Hospital bonds in the amount of \$610,000 was not refunded. The net proceeds of the refunding issue (after issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payment on the refunded 1999 Hospital bonds until their call date in 2011. These bonds were called and retired in full in August, 2011. As a result, the refunded portion of the 1999 Hospital bonds are consider to be defeased and the liability for those bonds has been removed from the County's financial statements.

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

Schedule 1

	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 3,319,522	20,993	3,340,515	3,340,485	30
Special Revenue:					
Ambulance	595,000		595,000	594,531	469
Conservation District	28,000		28,000	27,934	66
Direct Election	44,000		44,000	41,436	2,564
Employee Benefits	947,250		947,250	893,577	53,673
Extension Council	119,781		119,781	119,313	468
Fair Building	2,500		2,500	2,500	
Health	67,000		67,000	66,677	323
Historical Society	19,213		19,213	19,139	74
Mental Health	65,600		65,600	65,248	352
Mental Retardation	40,969		40,969	40,769	200
Noxious Weed	121,500		121,500	116,589	4,911
Reappraisal	150,000		150,000	148,889	1,111
Road and Bridge	2,694,000		2,694,000	2,678,450	15,550
Rural Fire District No. 1	255,000		255,000	254,530	470
Service Program for the Elderly	57,966		57,966	57,504	462
Special Alcohol Program	6,626		6,626	6,626	
Special Bridge	529,000		529,000	395,507	133,493
Special Liability	55,000		55,000	55,000	
Special Park and Recreation	9,315		9,315		9,315
Welda Sewer District	61,886		61,886	22,122	39,764
Emergency Telephone Service	28,650		28,650	29,901	( 1,251)
Wireless Emergency Telephone Service	14,050		14,050	12,770	1,280
Debt Service:					
Bond and Interest	284,095		284,095	284,045	50
Welda Sewer Bond and Interest	19,285		19,285	19,285	
Enterprise:					
Solid Waste	<u>161,000</u>		<u>161,000</u>	<u>100,003</u>	<u>60,997</u>
Totals	<u>9,696,208</u>	<u>20,993</u>	<u>9,717,201</u>	<u>9,392,830</u>	<u>324,371</u>

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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,651,691	1,774,304	1,771,998	2,306
Motor Vehicle Tax	217,623	197,576	202,179	( 4,603)
Recreational Vehicle Tax	3,933	3,739	3,872	( 133)
Delinquent Tax	38,545	34,603	33,604	999
16/20 M Truck Tax	15,828	20,871	17,119	3,752
Countywide Sales Tax	500,279	543,934	510,000	33,934
In Lieu of Tax	289	380		380
Mineral Production Tax	184	3,160	1,000	2,160
Interest on Tax	61,161	51,100	56,000	( 4,900)
Total Taxes	<u>2,489,533</u>	<u>2,629,667</u>	<u>2,595,772</u>	<u>33,895</u>
Intergovernmental				
Emergency Preparedness Grant	17,543	23,993	3,000	20,993
Local Alcoholic Liquor Tax	1,948	1,687	1,420	267
Total Intergovernmental	<u>19,491</u>	<u>25,680</u>	<u>4,420</u>	<u>21,260</u>
Licenses, Fees, and Permits				
Mortgage Registration	49,708	63,866	66,000	( 2,134)
Officer Fees	30,064	28,853	32,000	( 3,147)
Service Fees	2,313	496		496
Total Licenses, Fees, and Permits	<u>82,085</u>	<u>93,215</u>	<u>98,000</u>	<u>( 4,785)</u>
Use of Money and Property				
Interest on Investments	22,830	18,376	60,000	( 41,624)
Rent	930			
Prisoner Board		131,853	66,300	65,553
Total Use of Money and Property	<u>23,760</u>	<u>150,229</u>	<u>126,300</u>	<u>23,929</u>
Transfers				
Operating Transfers In	455,168	448,335	445,030	3,305
Miscellaneous				
Other	347	225		225
Total Cash Receipts	<u>3,070,384</u>	<u>3,347,351</u>	<u>3,269,522</u>	<u>77,829</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	43,345	43,269	44,650	1,381
Contractual Services	5,054	4,549	5,000	451
Commodities	351	236	500	264
Capital Outlay			1,000	1,000
Reimbursed Expense	( 210)	( 175)		175
Total County Commission	<u>48,540</u>	<u>47,879</u>	<u>51,150</u>	<u>3,271</u>
County Clerk				
Personal Services	94,274	90,921	100,000	9,079
Contractual Services	6,021	6,943	10,000	3,057
Commodities	1,584	2,320	3,000	680
Capital Outlay	626	852	1,000	148
Reimbursed Expense	( 20)	( 41)		41
Total County Clerk	<u>102,485</u>	<u>100,995</u>	<u>114,000</u>	<u>13,005</u>
County Treasurer				
Personal Services	124,934	119,176	135,300	16,124
Contractual Services	5,372	6,009	13,000	6,991
Commodities	3,200	3,853	5,000	1,147
Capital Outlay	904	1,090	2,900	1,810
Operating Transfers Out		7,800		( 7,800)
Reimbursed Expense	( 5)	( 62)		62
Total County Treasurer	<u>134,405</u>	<u>137,866</u>	<u>156,200</u>	<u>18,334</u>

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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Attorney				
Personal Services	\$ 93,543	115,230	112,400	( 2,830)
Contractual Services	34,082	16,494	15,000	( 1,494)
Commodities	5,164	5,149	7,000	1,851
Capital Outlay	1,461	2,548	4,500	1,952
Reimbursed Expense	( 1,277)	( 1,640)		1,640
Total County Attorney	<u>132,973</u>	<u>137,781</u>	<u>138,900</u>	<u>1,119</u>
Register of Deeds				
Personal Services	68,434	68,263	71,000	2,737
Contractual Services	2,460	2,828	4,400	1,572
Commodities	520	279	1,000	721
Capital Outlay			1,000	1,000
Total Register of Deeds	<u>71,414</u>	<u>71,370</u>	<u>77,400</u>	<u>6,030</u>
Unified Court				
Contractual Services	81,418	81,293	95,141	13,848
Commodities	6,075	3,855	7,001	3,146
Capital Outlay	4,414	19,176	20,000	824
Reimbursed Expense	( 5,598)	( 5,183)		5,183
Total Unified Court	<u>86,309</u>	<u>99,141</u>	<u>122,142</u>	<u>23,001</u>
Courthouse General				
Personal Services	50,021	53,816	54,000	184
Contractual Services	166,232	181,484	245,500	64,016
Commodities	29,689	25,631	25,000	( 631)
Capital Outlay	1,533	3,055	50,000	46,945
Reimbursed Expense	( 13,828)	( 8,413)		8,413
Total Courthouse General	<u>233,647</u>	<u>255,573</u>	<u>374,500</u>	<u>118,927</u>
Appraiser				
Personal Services	42,865	44,728	43,600	( 1,128)
Contractual Services	1,391	1,623	1,300	( 323)
Commodities	733	1,023	1,000	( 23)
Capital Outlay			1,500	1,500
Total Appraiser	<u>44,989</u>	<u>47,374</u>	<u>47,400</u>	<u>26</u>
Appropriations				
Contractual Services	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	
Other General Government				
Contractual Services	<u>7,412</u>	<u>6,852</u>	<u>6,852</u>	
CASA				
Contractual Services	<u>6,930</u>	<u>6,930</u>	<u>6,930</u>	
Total General Government	<u>874,604</u>	<u>917,261</u>	<u>1,100,974</u>	<u>183,713</u>
Public Works				
Zoning				
Personal Services	21,853	6,462	38,800	32,338
Contractual Services	2,204	800	5,000	4,200
Commodities	829	316	3,500	3,184
Capital Outlay			2,500	2,500
Reimbursed Expense	( 115)	( 56)		56
Total Zoning	<u>24,771</u>	<u>7,522</u>	<u>49,800</u>	<u>42,278</u>
Maintenance				
Contractual Services	<u>12,613</u>	<u>12,238</u>		( 12,238)
Other Public Works				
Contractual Services			12,238	12,238
Total Public Works	<u>37,384</u>	<u>19,760</u>	<u>62,038</u>	<u>42,278</u>
Public Safety				
Sheriff				
Personal Services	347,903	329,001	329,700	699
Contractual Services	33,242	36,091	60,000	23,909
Commodities	61,706	77,343	70,000	( 7,343)
Capital Outlay	28,306	37,235	30,000	( 7,235)
Operating Transfers Out	35,000	13,000		( 13,000)
Reimbursed Expense	( 8,335)	( 4,321)		4,321
Total Sheriff	<u>497,822</u>	<u>488,349</u>	<u>489,700</u>	<u>1,351</u>

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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Sheriff - Dispatch	\$			
Personal Services	195,014	169,360	176,800	7,440
Contractual Services	15,943	12,277	10,000	( 2,277)
Commodities	1,926	2,743	5,000	2,257
Capital Outlay	1,813	9,120	5,000	( 4,120)
Reimbursed Expense	( 9,247)	( 7,453)		7,453
Total Sheriff - Dispatch	<u>205,449</u>	<u>186,047</u>	<u>196,800</u>	<u>10,753</u>
Sheriff - Jail				
Personal Services	441,327	449,267	440,000	( 9,267)
Contractual Services	63,711	118,533	112,880	( 5,653)
Commodities	113,660	135,244	125,000	( 10,244)
Capital Outlay	1,372	10,375	5,000	( 5,375)
Operating Transfers Out	257,000	85,000		( 85,000)
Reimbursed Expense	( 218,111)	( 118,906)		118,906
Total Sheriff - Jail	<u>658,959</u>	<u>679,513</u>	<u>682,880</u>	<u>3,367</u>
Juvenile Detention				
Contractual Services	9,920	4,630	35,000	30,370
Emergency Preparedness				
Personal Services	41,536	42,828	43,000	172
Contractual Services	38,454	44,999	18,500	( 26,499)
Commodities	1,290	8,444	6,000	( 2,444)
Capital Outlay	28,869	68,632	18,000	( 50,632)
Reimbursed Expense	( 24,686)	( 3,500)		3,500
Total Emergency Preparedness	<u>85,463</u>	<u>161,403</u>	<u>85,500</u>	<u>( 75,903)</u>
Total Public Safety	<u>1,457,613</u>	<u>1,519,942</u>	<u>1,489,880</u>	<u>( 30,062)</u>
Health				
Coroner				
Contractual Services	10,993	22,027	10,300	( 11,727)
Commodities	459			
Reimbursed Expense	( 632)	( 396)		396
Total Coroner	<u>10,820</u>	<u>21,631</u>	<u>10,300</u>	<u>( 11,331)</u>
Agriculture				
Agricultural Appropriations				
Fair	15,150	15,300	15,300	
Economic Development				
Economic Development Appropriations				
Contractual Services	23,500	23,500	23,500	
Sanitation				
Landfill				
Personal Services	83,718	83,491	92,000	8,509
Contractual Services	7,035	6,000	28,000	22,000
Commodities	43		4,000	4,000
Reimbursed Expense		( 40)		40
Total Landfill	<u>90,796</u>	<u>89,451</u>	<u>124,000</u>	<u>34,549</u>
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	5,000	5,500	5,500	
Construction				
Equipment				
Courthouse General				
Contractual Services		365		( 365)
General Government			50,000	50,000
Reimbursed Expense		( 1,255)		1,255
Total Courthouse General		<u>( 890)</u>	<u>50,000</u>	<u>50,890</u>

Anderson 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Debt Service				
Lease Purchase Agreements				
Principal and Interest	\$ 445,020	438,028	438,030	2
Transfers				
Operating Transfers Out	285,260	291,002		(291,002)
Budget Credit			20,993	20,993
Total Expenditures and Transfers	<u>3,245,147</u>	<u>3,340,485</u>	<u>3,340,515</u>	<u>30</u>
Receipts Over (Under)				
Expenditures and Transfers	( 174,763)	6,866		
Unencumbered Cash, Beginning	<u>174,763</u>			
Unencumbered Cash, Ending		<u>6,866</u>		

Anderson 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 501,611	517,864	517,240	624
Motor Vehicle Tax	58,193	59,569	61,227	( 1,658)
Recreational Vehicle Tax	1,053	1,126	1,173	( 47)
Delinquent Tax	11,308	10,324	10,176	148
16/20 M Truck Tax	5,634	5,537	5,184	353
In Lieu of Tax	87	111		111
Total Cash Receipts	<u>577,886</u>	<u>594,531</u>	<u>595,000</u>	<u>( 469)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	555,000	555,000	555,000	
Operating Transfers Out	23,971	39,531	40,000	469
Total Expenditures and Transfers	<u>578,971</u>	<u>594,531</u>	<u>595,000</u>	<u>469</u>
Receipts Over (Under)				
Expenditures and Transfers	( 1,085)			
Unencumbered Cash, Beginning	<u>1,085</u>			
Unencumbered Cash, Ending	<u></u>	<u></u>		

Anderson 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 23,774	24,294	24,258	36
Motor Vehicle Tax	2,790	2,825	2,903	( 78)
Recreational Vehicle Tax	51	53	56	( 3)
Delinquent Tax	556	491	482	9
16/20 M Truck Tax	260	266	246	20
In Lieu of Tax	4	5		5
Total Cash Receipts	<u>27,435</u>	<u>27,934</u>	<u>27,945</u>	<u>( 11)</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>27,550</u>	<u>27,934</u>	<u>28,000</u>	<u>66</u>
Total Expenditures and Transfers	<u>27,550</u>	<u>27,934</u>	<u>28,000</u>	<u>66</u>
Receipts Over (Under)				
Expenditures and Transfers	( 115)			
Unencumbered Cash, Beginning	<u>115</u>			
Unencumbered Cash, Ending	<u></u>	<u></u>		

Anderson 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 69,384	31,248	31,285	( 37)
Motor Vehicle Tax	3,734	8,014	8,379	( 365)
Recreational Vehicle Tax	68	151	160	( 9)
Delinquent Tax	1,133	1,211	1,393	( 182)
16/20 M Truck Tax	666	346	709	( 363)
In Lieu of Tax	12	7		7
Total Cash Receipts	<u>74,997</u>	<u>40,977</u>	<u>41,926</u>	<u>( 949)</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	10,331	9,442	11,000	1,558
Contractual Services	24,109	12,803	20,000	7,197
Commodities	15,175	4,289	10,000	5,711
Capital Outlay	1,358		3,000	3,000
Operating Transfers Out	26,000	15,000		( 15,000)
Reimbursed Expense	( 2,122)	( 98)		98
Total Expenditures and Transfers	<u>74,851</u>	<u>41,436</u>	<u>44,000</u>	<u>2,564</u>
Receipts Over (Under)				
Expenditures and Transfers	146	( 459)		
Unencumbered Cash, Beginning	<u>4,492</u>	<u>4,638</u>		
Unencumbered Cash, Ending	<u>4,638</u>	<u>4,179</u>		

Anderson County, Kansas  
Employee Benefits 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 724,199	766,254	765,304	950
Motor Vehicle Tax	77,986	85,709	88,280	( 2,571)
Recreational Vehicle Tax	1,411	1,620	1,691	( 71)
Delinquent Tax	15,486	14,550	14,673	( 123)
16/20 M Truck Tax	6,849	7,442	7,475	( 33)
In Lieu of Tax	126	164		164
Total Cash Receipts	<u>826,057</u>	<u>875,739</u>	<u>877,423</u>	<u>( 1,684)</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	887,439	896,349	947,250	50,901
Reimbursed Expense	( 10,044)	( 2,772)		2,772
Total Expenditures and Transfers	<u>877,395</u>	<u>893,577</u>	<u>947,250</u>	<u>53,673</u>
Receipts Over (Under)				
Expenditures and Transfers	( 51,338)	( 17,838)		
Unencumbered Cash, Beginning	<u>115,499</u>	<u>64,161</u>		
Unencumbered Cash, Ending	<u>64,161</u>	<u>46,323</u>		

Anderson 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 101,484	103,799	103,672	127
Motor Vehicle Tax	11,764	12,054	12,388	( 334)
Recreational Vehicle Tax	213	228	237	( 9)
Delinquent Tax	2,388	2,087	2,059	28
16/20 M Truck Tax	1,025	1,123	1,049	74
In Lieu of Tax	18	22		22
Total Cash Receipts	<u>116,892</u>	<u>119,313</u>	<u>119,405</u>	<u>( 92)</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>117,963</u>	<u>119,313</u>	<u>119,781</u>	<u>468</u>
Total Expenditures and Transfers	<u>117,963</u>	<u>119,313</u>	<u>119,781</u>	<u>468</u>
Receipts Over (Under) Expenditures and Transfers	( 1,071)			
Unencumbered Cash, Beginning	<u>1,071</u>			
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>		

Anderson County, Kansas  
Fair Building 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,101	2,209	2,174	35
Motor Vehicle Tax	249	250	256	( 6)
Recreational Vehicle Tax	5	5	5	
Delinquent Tax	54	44	43	1
16/20 M Truck Tax	23	24	22	2
Total Cash Receipts	<u>2,432</u>	<u>2,532</u>	<u>2,500</u>	<u>32</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>2,452</u>	<u>2,500</u>	<u>2,500</u>	
Total Expenditures and Transfers	<u>2,452</u>	<u>2,500</u>	<u>2,500</u>	
Receipts Over (Under)				
Expenditures and Transfers	( 20)	32		
Unencumbered Cash, Beginning	<u>20</u>			
Unencumbered Cash, Ending		<u>32</u>		

Anderson 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 57,005	57,956	57,895	61
Motor Vehicle Tax	6,682	6,774	6,960	( 186)
Recreational Vehicle Tax	121	128	133	( 5)
Delinquent Tax	1,285	1,170	1,157	13
16/20 M Truck Tax	609	637	589	48
In Lieu of Tax	10	12		12
Total Cash Receipts	<u>65,712</u>	<u>66,677</u>	<u>66,734</u>	<u>( 57)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>65,990</u>	<u>66,677</u>	<u>67,000</u>	<u>323</u>
Total Expenditures and Transfers	<u>65,990</u>	<u>66,677</u>	<u>67,000</u>	<u>323</u>
Receipts Over (Under) Expenditures and Transfers	( 278)			
Unencumbered Cash, Beginning	<u>278</u>			
Unencumbered Cash, Ending	<u></u>	<u></u>		

Anderson 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 10,300	17,546	17,530	16
Motor Vehicle Tax	1,259	1,227	1,259	( 32)
Recreational Vehicle Tax	23	23	24	( 1)
Delinquent Tax	236	218	209	9
16/20 M Truck Tax	86	121	107	14
In Lieu of Tax	2	4		4
Total Cash Receipts	<u>11,906</u>	<u>19,139</u>	<u>19,129</u>	<u>10</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>12,067</u>	<u>19,139</u>	<u>19,213</u>	<u>74</u>
Total Expenditures and Transfers	<u>12,067</u>	<u>19,139</u>	<u>19,213</u>	<u>74</u>
Receipts Over (Under)				
Expenditures and Transfers	( 161)			
Unencumbered Cash, Beginning	<u>161</u>			
Unencumbered Cash, Ending	<u></u>	<u></u>		

Anderson 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 55,334	56,752	56,691	61
Motor Vehicle Tax	6,622	6,584	6,760	( 176)
Recreational Vehicle Tax	120	125	129	( 4)
Delinquent Tax	1,320	1,141	1,123	18
16/20 M Truck Tax	529	634	572	62
In Lieu of Tax	10	12		12
Total Cash Receipts	<u>63,935</u>	<u>65,248</u>	<u>65,275</u>	<u>( 27)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>64,580</u>	<u>65,248</u>	<u>65,600</u>	<u>352</u>
Total Expenditures and Transfers	<u>64,580</u>	<u>65,248</u>	<u>65,600</u>	<u>352</u>
Receipts Over (Under) Expenditures and Transfers	( 645)			
Unencumbered Cash, Beginning	<u>645</u>			
Unencumbered Cash, Ending	<u><u>        </u></u>	<u><u>        </u></u>		

Anderson 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 34,692	35,469	35,434	35
Motor Vehicle Tax	3,976	4,118	4,234	( 116)
Recreational Vehicle Tax	72	78	81	( 3)
Delinquent Tax	841	716	704	12
16/20 M Truck Tax	354	380	358	22
In Lieu of Tax	6	8		8
Total Cash Receipts	<u>39,941</u>	<u>40,769</u>	<u>40,811</u>	<u>( 42)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>40,434</u>	<u>40,769</u>	<u>40,969</u>	<u>200</u>
Total Expenditures and Transfers	<u>40,434</u>	<u>40,769</u>	<u>40,969</u>	<u>200</u>
Receipts Over (Under) Expenditures and Transfers	( 493)			
Unencumbered Cash, Beginning	<u>493</u>			
Unencumbered Cash, Ending	<u></u>	<u></u>		

Anderson 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 92,683	79,210	79,138	72
Motor Vehicle Tax	10,739	11,009	11,314	( 305)
Recreational Vehicle Tax	194	208	217	( 9)
Delinquent Tax	2,228	1,899	1,880	19
16/20 M Truck Tax	898	1,027	958	69
In Lieu of Tax	16	17		17
Total Cash Receipts	<u>106,758</u>	<u>93,370</u>	<u>93,507</u>	<u>( 137)</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	41,650	42,568	56,500	13,932
Contractual Services	11,038	5,377	5,500	123
Commodities	126,698	167,801	133,000	( 34,801)
Capital Outlay	3,787	709	5,000	4,291
Reimbursed Expense	( 78,294)	( 99,866)	( 78,500)	21,366
Total Expenditures and Transfers	<u>104,879</u>	<u>116,589</u>	<u>121,500</u>	<u>4,911</u>
Receipts Over (Under)				
Expenditures and Transfers	1,879	( 23,219)		
Unencumbered Cash, Beginning	<u>40,605</u>	<u>42,484</u>		
Unencumbered Cash, Ending	<u>42,484</u>	<u>19,265</u>		

Anderson County, Kansas  
Reappraisal 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 124,657	130,305	130,132	173
Motor Vehicle Tax	14,579	14,811	15,219	( 408)
Recreational Vehicle Tax	264	280	291	( 11)
Delinquent Tax	3,069	2,603	2,529	74
16/20 M Truck Tax	1,356	1,390	1,289	101
In Lieu of Tax	22	28		28
Total Cash Receipts	<u>143,947</u>	<u>149,417</u>	<u>149,460</u>	<u>( 43)</u>
Expenditures and Transfers				
General Government				
Reappraisal				
Personal Services	98,129	95,722	125,500	29,778
Contractual Services	9,630	6,303	12,550	6,247
Commodities	4,447	5,477	8,200	2,723
Capital Outlay	4,780	232	3,750	3,518
Operating Transfers Out	30,000	43,500		( 43,500)
Reimbursed Expense	( 2,471)	( 2,345)		2,345
Total Expenditures and Transfers	<u>144,515</u>	<u>148,889</u>	<u>150,000</u>	<u>1,111</u>
Receipts Over (Under)				
Expenditures and Transfers	( 568)	528		
Unencumbered Cash, Beginning	<u>1,716</u>	<u>1,148</u>		
Unencumbered Cash, Ending	<u>1,148</u>	<u>1,676</u>		

Anderson 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,853,016	1,970,900	1,968,346	2,554
Motor Vehicle Tax	205,978	219,640	226,018	( 6,378)
Recreational Vehicle Tax	3,726	4,152	4,329	( 177)
Delinquent Tax	39,485	37,270	37,566	( 296)
16/20 M Truck Tax	17,818	19,666	19,138	528
In Lieu of Tax	323	423		423
Total Taxes	<u>2,120,346</u>	<u>2,252,051</u>	<u>2,255,397</u>	<u>( 3,346)</u>
Intergovernmental				
Special City & County Highway Equalization and Adjustment	412,824	399,386	408,233	( 8,847)
Total Intergovernmental	<u>412,824</u>	<u>399,741</u>	<u>408,233</u>	<u>( 8,492)</u>
Total Cash Receipts	<u>2,533,170</u>	<u>2,651,792</u>	<u>2,663,630</u>	<u>( 11,838)</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	741,389	745,885	820,000	74,115
Contractual Services	131,980	45,051	84,000	38,949
Commodities	1,352,532	1,352,244	1,375,000	22,756
Capital Outlay	320,408	246,050	230,000	( 16,050)
Operating Transfers Out	510,000	375,001	225,000	( 150,001)
Reimbursed Expense	( 459,382)	( 85,781)	( 40,000)	45,781
Total Expenditures and Transfers	<u>2,596,927</u>	<u>2,678,450</u>	<u>2,694,000</u>	<u>15,550</u>
Receipts Over (Under) Expenditures and Transfers	( 63,757)	( 26,658)		
Unencumbered Cash, Beginning	<u>96,611</u>	<u>32,854</u>		
Unencumbered Cash, Ending	<u>32,854</u>	<u>6,196</u>		

Anderson County, Kansas  
Rural Fire 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 211,590	230,405	226,987	3,418
Motor Vehicle Tax	22,002	22,804	23,636	( 832)
Recreational Vehicle Tax	395	454	445	9
Delinquent Tax	3,516	2,909		2,909
16/20 M Truck Tax	3,695	2,730	2,492	238
Total Cash Receipts	<u>241,198</u>	<u>259,302</u>	<u>253,560</u>	<u>5,742</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Personal Services	41,977	43,694	49,000	5,306
Contractual Services	87,676	95,834	79,000	( 16,834)
Commodities	63,734	68,377	45,000	( 23,377)
Capital Outlay	68,779	52,908	82,000	29,092
Operating Transfers Out	25,000			
Reimbursed Expense	( 38,337)	( 6,283)		6,283
Total Expenditures and Transfers	<u>248,829</u>	<u>254,530</u>	<u>255,000</u>	<u>470</u>
Receipts Over (Under)				
Expenditures and Transfers	( 7,631)	4,772		
Unencumbered Cash, Beginning	<u>8,085</u>	<u>454</u>		
Unencumbered Cash, Ending	<u>454</u>	<u>5,226</u>		

Anderson 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 49,867	49,990	49,933	57
Motor Vehicle Tax	5,287	5,899	6,078	( 179)
Recreational Vehicle Tax	96	111	116	( 5)
Delinquent Tax	1,040	986	1,010	( 24)
16/20 M Truck Tax	396	507	515	( 8)
In Lieu of Tax	9	11		11
Total Cash Receipts	<u>56,695</u>	<u>57,504</u>	<u>57,652</u>	<u>( 148)</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	<u>57,182</u>	<u>57,504</u>	<u>57,966</u>	<u>462</u>
Total Expenditures and Transfers	<u>57,182</u>	<u>57,504</u>	<u>57,966</u>	<u>462</u>
Receipts Over (Under)				
Expenditures and Transfers	( 487)			
Unencumbered Cash, Beginning	<u>487</u>			
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>		

Anderson 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 7,295	7,290	6,626	664
Total Cash Receipts	<u>7,295</u>	<u>7,290</u>	<u>6,626</u>	<u>664</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	7,295	6,626	6,626	
Total Expenditures and Transfers	<u>7,295</u>	<u>6,626</u>	<u>6,626</u>	
Receipts Over (Under)				
Expenditures and Transfers		664		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		<u>664</u>		

Anderson 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 228,536	87,414	87,532	( 118)
Motor Vehicle Tax	26,725	27,177	27,911	( 734)
Recreational Vehicle Tax	482	514	535	( 21)
Delinquent Tax	4,809	4,397	4,639	( 242)
16/20 M Truck Tax	1,260	2,584	2,363	221
In Lieu of Tax	40	19		19
Total Taxes	<u>261,852</u>	<u>122,105</u>	<u>122,980</u>	( 875)
Transfers				
Operating Transfers In	<u>105,000</u>			
Total Cash Receipts	<u>366,852</u>	<u>122,105</u>	<u>122,980</u>	( 875)
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	60,532	60,969	64,000	3,031
Contractual Services	39,324	18,140	275,000	256,860
Commodities	30,970	65,769	80,000	14,231
Capital Outlay		<u>250,629</u>	<u>110,000</u>	( 140,629)
Total Expenditures and Transfers	<u>130,826</u>	<u>395,507</u>	<u>529,000</u>	<u>133,493</u>
Receipts Over (Under)				
Expenditures and Transfers	236,026	( 273,402)		
Unencumbered Cash, Beginning	<u>498,370</u>	<u>734,396</u>		
Unencumbered Cash, Ending	<u>734,396</u>	<u>460,994</u>		

Anderson 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 46,207	45,305	45,220	85
Motor Vehicle Tax	5,558	5,499	5,645	( 146)
Recreational Vehicle Tax	100	104	108	( 4)
Delinquent Tax	1,146	964	938	26
16/20 M Truck Tax	438	532	478	54
In Lieu of Tax	8	10		10
Total Cash Receipts	<u>53,457</u>	<u>52,414</u>	<u>52,389</u>	<u>25</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	<u>53,900</u>	<u>55,000</u>	<u>55,000</u>	
Total Expenditures and Transfers	<u>53,900</u>	<u>55,000</u>	<u>55,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	( 443)	( 2,586)		
Unencumbered Cash, Beginning	<u>3,054</u>	<u>2,611</u>		
Unencumbered Cash, Ending	<u>2,611</u>	<u>25</u>		

Anderson 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,948	1,687	1,420	267
Total Cash Receipts	<u>1,948</u>	<u>1,687</u>	<u>1,420</u>	<u>267</u>
Expenditures and Transfers				
Culture and Recreation				
Parks and Recreation				
Contractual Services			9,315	9,315
Total Expenditures and Transfers			<u>9,315</u>	<u>9,315</u>
Receipts Over (Under)				
Expenditures and Transfers	1,948	1,687		
Unencumbered Cash, Beginning	<u>6,474</u>	<u>8,422</u>		
Unencumbered Cash, Ending	<u>8,422</u>	<u>10,109</u>		

Anderson County, Kansas  
Special Ambulance 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 Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>23,971</u>	<u>39,531</u>
Total Cash Receipts	<u>23,971</u>	<u>39,531</u>
 Expenditures and Transfers		
None	<u>                    </u>	<u>                    </u>
 Receipts Over (Under)		
Expenditures and Transfers	23,971	39,531
 Unencumbered Cash, Beginning	<u>41,966</u>	<u>65,937</u>
Unencumbered Cash, Ending	<u><u>65,937</u></u>	<u><u>105,468</u></u>

Anderson County, Kansas  
Special Capital Improvement 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 Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 81,424	
Transfers		
Operating Transfers In	<u>235,260</u>	<u>291,002</u>
Total Cash Receipts	<u>316,684</u>	<u>291,002</u>
 Expenditures and Transfers		
Reconstruction and Remodeling		
Contractual Services	25,181	8,140
Commodities	2,036	3,623
Capital Outlay	1,850	54,642
Reimbursed Expense	( 1,863)	( 7,950)
Total Expenditures and Transfers	<u>27,204</u>	<u>58,455</u>
 Receipts Over (Under)		
Expenditures and Transfers	289,480	232,547
 Unencumbered Cash, Beginning	<u>314,308</u>	<u>603,788</u>
Unencumbered Cash, Ending	<u><u>603,788</u></u>	<u><u>836,335</u></u>

Anderson 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 Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>106,000</u>	<u>58,500</u>
Total Cash Receipts	<u>106,000</u>	<u>58,500</u>
Expenditures and Transfers		
Equipment		
Equipment		
General Government	<u>7,891</u>	<u>36,298</u>
Total Expenditures and Transfers	<u>7,891</u>	<u>36,298</u>
Receipts Over (Under)		
Expenditures and Transfers	98,109	22,202
Unencumbered Cash, Beginning	<u>972,814</u>	<u>1,070,923</u>
Unencumbered Cash, Ending	<u><u>1,070,923</u></u>	<u><u>1,093,125</u></u>

Anderson County, Kansas  
Jail Maintenance 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 Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 292,000	98,000
Total Cash Receipts	<u>292,000</u>	<u>98,000</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	74,263	16,244
Commodities	4,140	1,115
Capital Outlay	<u>4,731</u>	<u>5,091</u>
Total Expenditures and Transfers	<u>83,134</u>	<u>22,450</u>
 Receipts Over (Under)		
Expenditures and Transfers	208,866	75,550
 Unencumbered Cash, Beginning	<u>263,193</u>	<u>472,059</u>
Unencumbered Cash, Ending	<u><u>472,059</u></u>	<u><u>547,609</u></u>

Anderson County, Kansas  
Jail Sales Tax 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 Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Countywide Sales Tax	\$ <u>372,816</u>	<u>405,977</u>
Miscellaneous		
Other	<u>665</u>	<u>665</u>
Total Cash Receipts	<u>372,816</u>	<u>406,642</u>
Expenditures and Transfers		
Transfers		
Operating Transfers Out	<u>445,020</u>	<u>438,028</u>
Total Expenditures and Transfers	<u>445,020</u>	<u>438,028</u>
Receipts Over (Under)		
Expenditures and Transfers	( 72,204)	( 31,386)
Unencumbered Cash, Beginning	<u>555,816</u>	<u>483,612</u>
Unencumbered Cash, Ending	<u><u>483,612</u></u>	<u><u>452,226</u></u>

Anderson County, Kansas  
Special Highway 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 Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 105,000	147,114
Total Cash Receipts	105,000	147,114
Expenditures and Transfers		
Equipment		
Construction		
Public Works		176,335
Total Expenditures and Transfers		176,335
Receipts Over (Under)		
Expenditures and Transfers	105,000	( 29,221)
Unencumbered Cash, Beginning	712,040	817,040
Unencumbered Cash, Ending	817,040	787,819

Anderson 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 Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>300,000</u>	<u>227,887</u>
Total Cash Receipts	<u>300,000</u>	<u>227,887</u>
 Expenditures and Transfers		
Equipment		
Equipment		
Public Works	<u>227,884</u>	<u>212,430</u>
Total Expenditures and Transfers	<u>227,884</u>	<u>212,430</u>
 Receipts Over (Under)		
Expenditures and Transfers	72,116	15,457
 Unencumbered Cash, Beginning	<u>700,246</u>	<u>772,362</u>
Unencumbered Cash, Ending	<u><u>772,362</u></u>	<u><u>787,819</u></u>

Anderson County, Kansas  
Special Rural Fire Equipment 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 Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 25,000	
Total Cash Receipts	<u>25,000</u>	
 Expenditures and Transfers		
Public Safety		
Fire Protection		
Contractual Services	525	1,781
Commodities	130	95
Capital Outlay	239,006	54,080
Reimbursed Expense	( 192,850)	( 6,014)
Total Expenditures and Transfers	<u>46,811</u>	<u>49,942</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 21,811)	( 49,942)
 Unencumbered Cash, Beginning	<u>83,849</u>	<u>62,038</u>
Unencumbered Cash, Ending	<u><u>62,038</u></u>	<u><u>12,096</u></u>

Anderson County, Kansas  
Welda Sewer 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 24,588	21,707	22,000	( 293)
Licenses, Fees, and Permits				
Service Fees	7,997	8,444	10,000	( 1,556)
Total Cash Receipts	<u>32,585</u>	<u>30,151</u>	<u>32,000</u>	<u>( 1,849)</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Personal Services	750	250		( 250)
Contractual Services	1,506	2,503	10,000	7,497
Commodities		84	10,000	9,916
Capital Outlay			21,886	21,886
Operating Transfers Out	19,458	19,285	20,000	715
Total Expenditures and Transfers	<u>21,714</u>	<u>22,122</u>	<u>61,886</u>	<u>39,764</u>
Receipts Over (Under)				
Expenditures and Transfers	10,871	8,029		
Unencumbered Cash, Beginning	<u>37,886</u>	<u>48,757</u>		
Unencumbered Cash, Ending	<u>48,757</u>	<u>56,786</u>		

Anderson 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 26,300	25,267	28,000	( 2,733)
Use of Money and Property				
Interest on Investments	90	36	650	( 614)
Total Cash Receipts	<u>26,390</u>	<u>25,303</u>	<u>28,650</u>	<u>( 3,347)</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	41,533	26,180	28,650	2,470
Capital Outlay	3,086	3,721		( 3,721)
Total Expenditures and Transfers	<u>44,619</u>	<u>29,901</u>	<u>28,650</u>	<u>( 1,251)</u>
Receipts Over (Under)				
Expenditures and Transfers	( 18,229)	( 4,598)		
Unencumbered Cash, Beginning	<u>27,710</u>	<u>9,481</u>		
Unencumbered Cash, Ending	<u>9,481</u>	<u>4,883</u>		

Anderson 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
State Grant	\$ 55,334			
Licenses, Fees, and Permits				
Emergency Telephone Tax	11,208	11,756	10,000	1,756
Use of Money and Property				
Interest on Investments	102	136	350	(214)
Total Cash Receipts	<u>66,644</u>	<u>11,892</u>	<u>10,350</u>	<u>1,542</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	27,341	12,770	14,050	1,280
Capital Outlay	<u>36,260</u>			
Total Expenditures and Transfers	<u>63,601</u>	<u>12,770</u>	<u>14,050</u>	<u>1,280</u>
Receipts Over (Under)				
Expenditures and Transfers	3,043	(878)		
Unencumbered Cash, Beginning	<u>31,606</u>	<u>34,649</u>		
Unencumbered Cash, Ending	<u>34,649</u>	<u>33,771</u>		

Anderson County, Kansas  
Bond and Interest 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 236,626	246,420	246,144	276
Motor Vehicle Tax	27,753	28,118	28,889	( 771)
Recreational Vehicle Tax	502	532	553	( 21)
Delinquent Tax	5,915	4,954	4,802	152
16/20 M Truck Tax	2,574	2,646	2,446	200
In Lieu of Tax	41	53		53
Total Cash Receipts	<u>273,411</u>	<u>282,723</u>	<u>282,834</u>	<u>( 111)</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	130,000	140,000	140,000	
Interest	150,345	144,045	144,045	
Commission & Postage	3		50	50
Total Expenditures and Transfers	<u>280,348</u>	<u>284,045</u>	<u>284,095</u>	<u>50</u>
Receipts Over (Under)				
Expenditures and Transfers	( 6,937)	( 1,322)		
Unencumbered Cash, Beginning	<u>13,585</u>	<u>6,648</u>		
Unencumbered Cash, Ending	<u>6,648</u>	<u>5,326</u>		

Anderson County, Kansas  
Welda Sewer Bond and Interest 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Transfers				
Operating Transfers In	\$ 19,458	19,285	20,000	( 715)
Total Cash Receipts	<u>19,458</u>	<u>19,285</u>	<u>20,000</u>	<u>( 715)</u>
Expenditures and Transfers				
Debt Service				
Temporary Notes				
Rural Development Loan				
Principal and Interest	<u>19,458</u>	<u>19,285</u>	<u>19,285</u>	
Total Expenditures and Transfers	<u>19,458</u>	<u>19,285</u>	<u>19,285</u>	
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>705</u>	<u>705</u>		
Unencumbered Cash, Ending	<u>705</u>	<u>705</u>		

Anderson 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 Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 167,805	175,956	180,000	( 4,044)
Miscellaneous				
Other		102		102
Total Cash Receipts	<u>167,805</u>	<u>176,058</u>	<u>180,000</u>	<u>( 3,942)</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Contractual Services	94,499	89,402	111,000	21,598
Commodities	8,203	9,254	15,000	5,746
Capital Outlay	8,411	4,654	35,000	30,346
Reimbursed Expense	( 7,597)	( 3,307)		3,307
Total Expenditures and Transfers	<u>103,516</u>	<u>100,003</u>	<u>161,000</u>	<u>60,997</u>
Receipts Over (Under)				
Expenditures and Transfers	64,289	76,055		
Unencumbered Cash, Beginning	<u>191,724</u>	<u>256,013</u>		
Unencumbered Cash, Ending	<u>256,013</u>	<u>332,068</u>		

Anderson 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 Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$ 1,225	1,225
Licenses, Fees, and Permits		
Officer Fees	72,701	73,017
Transfers		
Operating Transfers In		7,800
Miscellaneous		
Other	20	3
Total Cash Receipts	<u>73,946</u>	<u>82,045</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	57,638	71,069
Contractual Services	6,539	10,206
Commodities	2,125	2,491
Capital Outlay	409	983
Operating Transfers Out	10,148	10,307
Reimbursed Expense	( 3,072)	( 8,471)
Total Expenditures and Transfers	<u>73,787</u>	<u>86,585</u>
Receipts Over (Under)		
Expenditures and Transfers	159	( 4,540)
Unencumbered Cash, Beginning	<u>10,148</u>	<u>10,307</u>
Unencumbered Cash, Ending	<u><u>10,307</u></u>	<u><u>5,767</u></u>

Anderson 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,698	1,112
Total Cash Receipts	1,698	1,112
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,042	556
Total Expenditures and Transfers	1,042	556
Receipts Over (Under)		
Expenditures and Transfers	656	556
Unencumbered Cash, Beginning	2,911	3,567
Unencumbered Cash, Ending	3,567	4,123

Anderson 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 Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$       300	342
Licenses, Fees, and Permits		
Officer Fees	507	772
Total Cash Receipts	<u>      807</u>	<u>     1,114</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	300	
Capital Outlay	1,490	
Reimbursed Expense	(       750)	
Total Expenditures and Transfers	<u>     1,040</u>	<u>          </u>
 Receipts Over (Under)		
Expenditures and Transfers	(       233)	1,114
 Unencumbered Cash, Beginning	<u>     9,535</u>	<u>     9,302</u>
Unencumbered Cash, Ending	<u><u>     9,302</u></u>	<u><u>     10,416</u></u>

Anderson County, Kansas  
Special Sex Offender Fee 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 Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 760	1,180
Total Cash Receipts	<u>760</u>	<u>1,180</u>
Expenditures and Transfers		
None	<u>          </u>	<u>          </u>
Receipts Over (Under)		
Expenditures and Transfers	760	1,180
Unencumbered Cash, Beginning	<u>2,120</u>	<u>2,880</u>
Unencumbered Cash, Ending	<u><u>2,880</u></u>	<u><u>4,060</u></u>

Anderson County, Kansas  
Inmate Commissary 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 Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 20,355	22,373
Total Cash Receipts	20,355	22,373
Expenditures and Transfers		
Public Safety		
Sheriff - Jail		
Contractual Services	5,933	5,763
Commodities	5,517	13,835
Total Expenditures and Transfers	11,450	19,598
Receipts Over (Under)		
Expenditures and Transfers	8,905	2,775
Unencumbered Cash, Beginning	( 303)	8,602
Unencumbered Cash, Ending	8,602	11,377

Anderson 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)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 8,981	9,177
Use of Money and Property		
Interest on Investments	127	123
Total Cash Receipts	<u>9,108</u>	<u>9,300</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	1,885	2,193
Commodities	726	807
Capital Outlay	<u>11,807</u>	<u>3,061</u>
Total Expenditures and Transfers	<u>14,418</u>	<u>6,061</u>
Receipts Over (Under)		
Expenditures and Transfers	( 5,310)	3,239
Unencumbered Cash, Beginning	<u>34,802</u>	<u>29,492</u>
Unencumbered Cash, Ending	<u><u>29,492</u></u>	<u><u>32,731</u></u>

Anderson 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 Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,366	361
Total Cash Receipts	1,366	361
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers	1,366	361
Unencumbered Cash, Beginning	5,290	6,656
Unencumbered Cash, Ending	6,656	7,017

Anderson County, Kansas  
County Attorney VOCA 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 Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ _____	<u>7,487</u>
Total Cash Receipts	<u>                    </u>	<u>7,487</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Personal Services		3,143
Contractual Services		1,370
Commodities		140
Capital Outlay	<u>                    </u>	<u>1,174</u>
Total Expenditures and Transfers	<u>                    </u>	<u>5,827</u>
 Receipts Over (Under)		
Expenditures and Transfers		1,660
 Unencumbered Cash, Beginning	<u>                    </u>	<u>                    </u>
Unencumbered Cash, Ending	<u>                    </u>	<u>1,660</u>

Anderson County, Kansas  
D.A.R.E. 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 Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Donations	\$ 2,432	2,208
Other		<u>150</u>
Total Cash Receipts	<u>2,432</u>	<u>2,358</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	530	158
Commodities	<u>4,426</u>	<u>1,716</u>
Total Expenditures and Transfers	<u>4,956</u>	<u>1,874</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 2,524)	484
 Unencumbered Cash, Beginning	<u>3,050</u>	<u>526</u>
Unencumbered Cash, Ending	<u><u>526</u></u>	<u><u>1,010</u></u>

Anderson County, Kansas  
CDBG - Fire Station Project 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 Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 118,629	160,041
Total Cash Receipts	<u>118,629</u>	<u>160,041</u>
 Expenditures and Transfers		
Public Safety		
Fire Protection		
Contractual Services	49,791	46,392
Commodities	32,264	17,769
Capital Outlay	89,524	61,352
Reimbursed Expense	( 2,000)	( 459)
Total Expenditures and Transfers	<u>169,579</u>	<u>125,054</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 50,950)	34,987
 Unencumbered Cash, Beginning	<u>          </u>	( 50,950)
Unencumbered Cash, Ending	<u><u>50,950</u></u>	<u><u>15,963</u></u>

Anderson County, Kansas  
LEPC 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 Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ <u>4,587</u>	<u>3,507</u>
Licenses, Fees, and Permits		
Officer Fees	<u>2,265</u>	<u>760</u>
Total Cash Receipts	<u>6,852</u>	<u>4,267</u>
Expenditures and Transfers		
Health		
Local Emergency Planning Committee		
Personal Services	5,082	7,017
Contractual Services	1,670	2,495
Commodities	<u>361</u>	<u>      </u>
Total Expenditures and Transfers	<u>7,113</u>	<u>9,512</u>
Receipts Over (Under)		
Expenditures and Transfers	(     261)	(     5,245)
Unencumbered Cash, Beginning	<u>15,837</u>	<u>15,576</u>
Unencumbered Cash, Ending	<u><u>15,576</u></u>	<u><u>10,331</u></u>

Anderson County, Kansas  
Diversion 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 Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 19,830	15,559
Total Cash Receipts	19,830	15,559
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,250	
Capital Outlay	2,020	3,663
Operating Transfers Out		7,487
Total Expenditures and Transfers	3,270	11,150
Receipts Over (Under)		
Expenditures and Transfers	16,560	4,409
Unencumbered Cash, Beginning	19,724	36,284
Unencumbered Cash, Ending	36,284	40,693

Anderson County, Kansas  
 Sheriff SAFE Program 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 Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	\$	1,725
Total Cash Receipts		1,725
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		1,725
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		1,725

Anderson County, Kansas  
COPS Fast 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 Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 27,370	27,273
Total Cash Receipts	<u>27,370</u>	<u>27,273</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Personal Services	23,359	29,821
Contractual Services	<u>6,912</u>	<u>9,573</u>
Total Expenditures and Transfers	<u>30,271</u>	<u>39,394</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 2,901)	( 12,121)
 Unencumbered Cash, Beginning	<u>          </u>	( <u>2,901</u> )
Unencumbered Cash, Ending	<u><u>( 2,901)</u></u>	<u><u>( 15,022)</u></u>

Anderson County, Kansas  
 Sheriff Reward 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 Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	_____ 965	_____ 965
Unencumbered Cash, Ending	<u>_____ 965</u>	<u>_____ 965</u>

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

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
<b>Cities:</b>				
Kincaid - General	\$	19,326	19,326	
Kincaid - Bond and Interest		14,365	14,365	
Westphalia - General		13,235	13,235	
Garnett - Library		112,424	112,424	
Garnett - Airport		34,279	34,279	
Garnett - Parks		91,778	91,778	
Garnett - Recreation		89,729	89,729	
Garnett - Employee Benefits		172,139	172,139	
Garnett - Law Enforcement		272,652	272,652	
Garnett - Bond and Interest		80,975	80,975	
Garnett - Special Street		21,515	21,515	
Garnett - Weed Cutting		4,650	4,650	
Colony - General		15,669	15,669	
Colony - Library		4,543	4,543	
Colony - Employee Benefits		5,789	5,789	
Greeley - General		<u>57,964</u>	<u>57,964</u>	
Subtotal Cities		<u>1,011,032</u>	<u>1,011,032</u>	
<b>Townships:</b>				
Walker - General		1,224	1,224	
Washington - General		2,554	2,554	
Welda - General		16,028	16,028	
Westphalia - General		10,064	10,064	
Jackson - General	1			1
Lincoln - General		2,805	2,805	
Lone Elm - General		7,725	7,725	
Monroe - General		1,146	1,145	1
North Rich - General	1			1
Ozark - General		2,266	2,266	
Putnam - General		2,283	2,283	
Reeder - General		4,149	4,149	
Reeder - Cemetery		<u>8</u>	<u>8</u>	
Subtotal Townships	<u>2</u>	<u>50,252</u>	<u>50,251</u>	<u>3</u>
<b>Schools:</b>				
USD #365 - General		1,006,140	1,005,346	794
USD #365 - Capital Outlay		253,689	253,689	
USD #365 - Bond and Interest		484,962	484,962	
USD #365 - Supplemental General		1,257,634	1,257,634	
USD #479 - General		215,433	215,042	391
USD #479 - Supplemental General		166,245	166,245	
USD #287 - General		2,772	2,772	
USD #287 - Capital Outlay		42	42	
USD #287 - Recreation		297	297	
USD #287 - Supplemental General		<u>4,661</u>	<u>4,661</u>	
Subtotal Schools		<u>3,391,875</u>	<u>3,390,690</u>	<u>1,185</u>

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

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cemeteries:				
Richmond	\$	519	519	
Colony-Ozark		9,107	9,107	
Glenloch		2,038	2,038	
Mont Ida		1,233	1,233	
Kincaid		7,767	7,767	
Springfield		4,105	4,105	
Greeley-Walker		<u>6,154</u>	<u>6,154</u>	
Subtotal Cemeteries		<u>30,923</u>	<u>30,923</u>	
Watershed Districts:				
Deer Creek Watershed		11,650	11,650	
Jt. Pottowatomie Watershed		<u>124,068</u>	<u>124,068</u>	
Subtotal Watershed Districts		<u>135,718</u>	<u>135,718</u>	
Regional Library:				
SEK Library General		71,506	71,506	
SEK Library Employee Benefits		<u>5,024</u>	<u>5,024</u>	
Subtotal Regional Library		<u>76,530</u>	<u>76,530</u>	
Total Subdivisions	<u>2</u>	<u>4,696,330</u>	<u>4,695,144</u>	<u>1,188</u>
State Funds:				
State Educational Building		68,450	68,450	
State Institutional Building		34,225	34,225	
State MVT	2,600	13,065	13,121	2,544
State General Fund		<u>6</u>	<u>6</u>	
Total State Funds	<u>2,600</u>	<u>115,746</u>	<u>115,802</u>	<u>2,544</u>
Other Agency Funds:				
Payroll Clearing		3,498,378	3,498,787	( 409)
Motor Vehicle Licenses	146	539,724	539,870	
Driver License Fees		36,155	36,155	
Game Licenses	467	10,719	10,947	239
Cereal Malt Beverage Licenses		25	25	
Heritage Trust		2,746	2,746	
Clerk of Court Release	32	1,082	1,042	72
Cash Bond Deposits		7,228	7,228	
Sales Tax	13,824	315,453	329,277	
State VIN Fees	9,208	7,785	8,980	8,013
Treasurer's Holding Account	<u>58,652</u>	<u>104,470</u>	<u>127,792</u>	<u>35,330</u>
Total Other Agency Funds	<u>82,329</u>	<u>4,523,765</u>	<u>4,562,849</u>	<u>43,245</u>

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

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Current Tax	\$ 6,054,896	10,912,110	10,673,392	6,293,614
Delinquent Tax	50,697	300,698	257,295	94,100
Motor Vehicle Tax	33,937	1,111,349	1,114,516	30,770
Recreational Vehicle Tax	787	20,566	20,907	446
Mineral Production Tax		6,321	6,321	
Local Alcoholic Liquor		10,664	10,664	
In Lieu of Tax	2,654	6,634	2,654	6,634
Neighborhood Revitalization		<u>23,790</u>	<u>23,790</u>	
Total Distributable Funds	<u>6,142,971</u>	<u>12,392,132</u>	<u>12,109,539</u>	<u>6,425,564</u>
Total Agency Funds	<u>6,227,902</u>	<u>21,727,973</u>	<u>21,483,334</u>	<u>6,472,541</u>

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

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	11,058,116
Add: Added and Escaped Taxes	38,657	
Deduct: Taxes Abated and Cancelled	<u>(152,737)</u>	<u>(114,080)</u>
Tax Roll as Adjusted		<u><u>10,944,036</u></u>
<u>County Treasurer's Accounting:</u>		
Tax Collections (Net of Refunds)		10,611,497
Uncollected:		
Personal Property	8,856	
Real Estate	307,511	
Specials	<u>15,983</u>	
Total Uncollected		332,350
Tax Roll (Over) Under Accounted For		<u>189</u>
Net Tax Roll		<u><u>10,944,036</u></u>

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

Schedule 5  
 (Page 1 of 4)

Balance - January 1, 2011	\$		-
<u>Receipts:</u>			
Fish and Game Licenses		10,718	
CMB License and Stamp Fees		50	
Community Building Rent		2,690	
Filing Fees		121	
Fish and Game Fees		542	
Insurance Claim Reimbursements		975	
Pop Machine		1,394	
Reimbursements		41,989	
Quonset Hut Rentals		1,255	
State Emergency Preparedness Grant		23,993	
Rural Fire Grant		2,750	
Miscellaneous		4,818	
Emergency Telephone Tax		2,497	
Total Receipts		93,792	93,792
<u>Disbursements:</u>			
To County Treasurer		93,792	
Balance - December 31, 2011		-	-

County of Anderson, 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	\$	-
<u>Receipts:</u>		
Mortgage Registration Fees	63,811	
Recording Fees	15,548	
Heritage Trust Fees	2,552	
Technology Fees	9,176	
Other	1,456	
Total Receipts		92,543
<u>Disbursements:</u>		
To County Treasurer		92,543
Balance - December 31, 2011		-

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

Schedule 5  
 (Page 3 of 4)

Balance - January 1, 2011	\$	9,298
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Receipts:

ASAP Assessments	3,371	
Bonds	16,568	
County Clerk Fees	3,323	
County Reimbursement	3,167	
Drivers License Reinstatement Fees	3,815	
Fines, Penalties and Forfeitures	69,840	
Indigent Defense Fees	2,585	
Attorney Fee State	1,844	
Interest	140	
Judicial Branch Surcharge	24,549	
Judgments, Sale Proceeds, and Other	772,565	
Law Library Fees	7,363	
LETC Fees	8,412	
Marriage License Fees	2,832	
PATF Fees	1,131	
State Clerk Fees	65,036	
Total Receipts	986,541	986,541

Disbursements:

To State Treasurer	177,666	
To County Treasurer	28,664	
To Others	774,393	
Total Disbursements	980,723	980,723

Balance - December 31, 2011		15,116
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Composition of Cash

Demand Deposit, Patriots Bank, Garnett, Kansas	\$	15,116
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County of Anderson, Kansas  
 Sheriff  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
 (Page 4 of 4)

Sheriff Collections

Balance - January 1, 2011	\$	-
<u>Receipts:</u>		
Sheriff Fees		5,282
Jail Keep, Work Release, Inmate Bonds		245,377
VIN Fees		7,675
Total Receipts		258,334
<u>Disbursements:</u>		
To County Treasurer		258,334
Balance - December 31, 2011		-

Jail Inmate Account

Balance - January 1, 2011	\$	1,516
<u>Receipts:</u>		
Inmate Revenue		24,491
<u>Disbursements:</u>		
Inmate Expenses		23,757
Balance - December 31, 2011		2,250
<u>Composition of Cash</u>		
Demand Deposit, Patriots Bank, Garnett, Kansas	\$	2,250