

**MARION COUNTY, KANSAS**  
**FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

**MARION COUNTY, KANSAS**  
**For the Year Ended December 31, 2011**

**BOARD OF COUNTY COMMISSIONERS**

Roger K. Fleming  
Chairman

Daniel Holub

Randy Dallke

**LIST OF PRINCIPAL OFFICIALS**

Carol A. Maggard  
County Clerk

Jeannine Bateman  
County Treasurer

Jo A. Ottensmeier  
Register of Deeds

Randy Crawford  
Road and Bridge  
Superintendent

Cindy Magill  
Appraiser

Steven L. Smith  
Emergency Medical  
Services Director

Susan C. Robson  
County Attorney

Steven D. Hudson  
Park & Lake Superintendent

Gayla L. Ratzlaff  
Department on  
Aging Coordinator

Robert P. Craft  
County Sheriff

**MARION COUNTY, KANSAS**

**For the Year Ended December 31, 2011**

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Certified Public Accountants

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## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Marion County  
Marion, Kansas 66861

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of the Marion County, Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit 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 more fully in Note 1, the Marion County, Kansas has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate 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, as presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Marion 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 balance of the Marion 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 2011 financial statement as a whole. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, schedule of cash receipts and disbursements-agency funds, schedules of cash receipts and expenditures-actual-component unit, and reconciliation of tax roll (Schedules 1, 2, 3, 4, 5 and 6 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2011 financial statement. Such information is the responsibility of management and the 2011 supplementary information was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 information has been subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statement or to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2011 financial statement as a whole.

The 2010 Actual column presented in the individual fund schedules of cash receipts and expenditures-actual and budget, schedules of cash receipts and expenditures-actual-component unit (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2010 financial statement upon which we rendered an unqualified opinion dated September 20, 2011. The 2010 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2010 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2010 financial statement. The 2010 comparative information was subjected to the auditing procedures applied in the audit of the 2010 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2010 financial statement or to the 2010 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2010 comparative information is fairly stated in all material respects in relation to the 2010 financial statement as a whole.

*Swindoll, Janzen, Hawk & Loyd, LLC*

Certified Public Accountants

August 30, 2012

MARION COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
For the Year Ended December 31, 2011

Fund	Beginning	Prior Year	Ending	Add	Ending	
	Unencumbered					Unencumbered
	Cash	Cancelled	Cash	Encumbrances	Balance	
	Balance	Encumbrances	Receipts	and Accounts	12-31-11	
	1-01-11		Expenditures	Payable	Balance	
					12-31-11	
GENERAL FUND	\$ 2,014,968	\$ -	\$ 3,994,584	\$ 4,196,116	\$ 1,813,436	\$ 1,865,532
SPECIAL REVENUE FUNDS:						
Ambulance Fund	322,533	-	518,681	505,357	335,857	395,530
Appraiser's Cost Fund	42,092	-	330,077	361,784	10,385	13,892
E911 Fund	101,554	-	321	22,682	79,193	80,852
E911 Cell Surcharge Fund	20,198	-	51	16,295	3,954	5,579
E911 Fund #2	9,916	-	38,200	-	48,116	48,116
E911 Cell Surcharge Fund #2	10,536	-	87,845	64,045	34,336	34,336
Aging Fund	34,374	-	99,597	98,025	35,946	36,169
Election Fund	91,473	-	65,679	59,137	98,015	98,015
Employee Benefits Fund	255,945	-	1,270,426	1,261,739	264,632	264,632
Health Fund	174,029	-	270,535	242,785	201,779	203,124
Health Fund - Morris W.I.C.	(393)	-	20,089	15,302	4,394	4,394
Noxious Weed Fund	57,676	-	150,739	141,678	66,737	71,121
Noxious Weed Capital						
Outlay Fund	45,390	-	13,100	23,345	35,145	35,145
Park Fund	108,065	-	194,291	227,191	75,165	75,633
Register of Deeds Technology Fund	25,808	-	16,745	27,462	15,091	15,091
Risk Management Reserve Fund	269,182	-	-	30,000	239,182	239,182
Road and Bridge Fund	760,943	-	3,616,461	2,946,310	1,431,094	1,457,241
Sheriff Concealed Weapons Fund	4,459	-	2,710	-	7,169	7,169
Sheriff Drug Fund	738	-	209	-	947	947
Solid Waste Fund	82,124	-	56,223	75,358	62,989	63,004
Special Alcohol and Drug Program Fund	3,904	-	5,565	3,707	5,762	5,762
Special Bridge Fund	57,510	-	222,605	205,896	74,219	74,219
Special Road and Bridge Fund (66-1103)	348,017	-	12,589	9,417	351,189	351,189

MARION COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
For the Year Ended December 31, 2011

Fund	Beginning Unencumbered Cash Balance 1-01-11	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance 12-31-11	Add Encumbrances and Accounts Payable	Ending Cash Balance 12-31-11
<b>SPECIAL REVENUE FUNDS: (cont)</b>							
Special Road Machinery and Equipment Fund	\$ 315,256	-	\$ 359,960	\$ 224,788	\$ 450,428	\$ 36,640	\$ 487,068
EMT Class Grants Fund	-	-	11,160	9,194	1,966	-	1,966
JOBS Grant Fund	27,000	-	2,500	3,754	25,746	-	25,746
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>3,168,329</b>	<b>-</b>	<b>7,366,358</b>	<b>6,575,251</b>	<b>3,959,436</b>	<b>135,686</b>	<b>4,095,122</b>
<b>DEBT SERVICE FUNDS:</b>							
Bond and Interest Fund	32,024	-	108,040	107,845	32,219	-	32,219
Jail Bond and Interest Fund	-	-	186,456	-	186,456	-	186,456
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>32,024</b>	<b>-</b>	<b>294,496</b>	<b>107,845</b>	<b>218,675</b>	<b>-</b>	<b>218,675</b>
<b>CAPITAL PROJECT FUNDS:</b>							
Capital Improvements Fund	3,451,023	-	861,782	446,015	3,866,790	-	3,866,790
Capital Project - Jail Fund	-	-	995,035	673,242	321,793	12,940	334,733
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>3,451,023</b>	<b>-</b>	<b>1,856,817</b>	<b>1,119,257</b>	<b>4,188,583</b>	<b>12,940</b>	<b>4,201,523</b>
<b>ENTERPRISE FUND:</b>							
Transfer Station Fund	363,794	-	586,429	657,205	293,018	76,133	369,151
<b>PRIVATE PURPOSE TRUST FUNDS:</b>							
Law Enforcement Trust Fund	1,903	-	-	-	1,903	-	1,903
Prosecutor Training Assistance Fund	3,696	-	1,190	1,655	3,231	-	3,231
<b>TOTAL PRIVATE PURPOSE TRUST FUNDS</b>	<b>5,599</b>	<b>-</b>	<b>1,190</b>	<b>1,655</b>	<b>5,134</b>	<b>-</b>	<b>5,134</b>
<b>COMPONENT UNIT:</b>							
Marion County Extension Council	63,260	-	169,520	160,805	71,975	-	71,975
<b>TOTAL REPORTING ENTITY (Excluding Agency Funds)</b>	<b>\$ 9,098,997</b>	<b>\$ -</b>	<b>\$ 14,269,394</b>	<b>\$ 12,818,134</b>	<b>\$ 10,550,257</b>	<b>\$ 276,855</b>	<b>\$ 10,827,112</b>

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

**MARION COUNTY, KANSAS**

**SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
 For the Year Ended December 31, 2011

	<u>Ending Cash Balance 12-31-11</u>
Composition of Cash:	
Cash and cash items	\$ 9,148
Checking-Marion National Bank, Marion	789,358
Checking-Central National Bank, Marion	16,850,436
Checking-Peabody State Bank, Peabody	3,619
Checking-Empire Bank, Hillsboro	256,218
Checking-Hillsboro State Bank, Hillsboro	21,110
Checking-Tampa State Bank, Tampa	1,026,462
Certificates of Deposit-Cottonwood Valley Bank, Florence	250,000
Certificates of Deposit-Marion National Bank, Hillsboro	1,050,000
Certificates of Deposit-Hillsboro State Bank, Hillsboro	902,022
Certificates of Deposit-Peabody State Bank, Peabody	700,000
Certificates of Deposit-Pilsen State Bank, Lincolnville	150,000
Certificates of Deposit-Tampa State Bank, Tampa	100,000
Kansas Municipal Investment Pool	120
Agency Fund-Law Library	10,802
Agency Fund-Commissary Account	9,006
Component Unit-Marion County Extension Council	<u>71,975</u>
<b>Total Cash</b>	<b>22,200,276</b>
<b>Less Agency Funds per Schedule 3</b>	<b><u>(11,373,164)</u></b>
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b><u>\$ 10,827,112</u></b>

# MARION COUNTY, KANSAS

## NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2011

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **(a) Reporting Entity**

The County of Marion, Marion, Kansas is a municipal corporation governed by an elected three-member commission. The financial statement presents the County of Marion, Marion, Kansas (the primary government) and its component unit. The component unit is included in the County's reporting entity because of the significance of its operational or financial relationship with the County.

**Discretely Presented Component Unit.** The component unit section includes the financial data of the discretely presented component unit. This component unit is reported separately to emphasize that it is legally separate from the County. The governing body of this component unit is elected.

Extension Council. Marion County Extension Council provides services in such areas as agriculture, home economics, and 4-H club, to all persons in the County. The council is an elected nine-member executive board. The County annually provides significant operating subsidies to the council.

#### **(b) Basis of Presentation - Fund Accounting**

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for separately. Funds are classified into three categories: governmental, fiduciary and proprietary. Within each of these three categories there are one or more fund types. The County uses the following fund types:

##### **Governmental Fund Types**

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

**General Fund** - This fund is established to account for resources devoted to financing the general services that the County performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the County are included in this fund. This fund is charged with all costs of operating the government for which a separate fund has not been established.

**Special Revenue Funds** - These funds are established to account for the proceeds of specific revenue sources other than special assessments, private purpose trusts or major capital projects that are legally restricted to expenditures for specified purposes.

**Debt Service Funds** - These funds are established for the purpose of accumulating resources for the payment of interest and principal on long-term general obligation debt other than those payable from Enterprise Funds and Special Assessment Funds.

**Capital Project Funds** - These funds account for financial resources to be used for the acquisition or construction of major capital facilities which are not financed by Proprietary and Permanent Funds.

# 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

## ***(b) Basis of Presentation - Fund Accounting (cont.)***

### **Proprietary Fund Type**

These funds account for operations that are self-supporting through user charges. The funds included in this category are Enterprise Funds.

Enterprise Funds – These funds are established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

### **Fiduciary Fund Types**

These funds account for assets held by the County as a trustee or agent for individuals, private organizations and other units of governments. These funds are as follows:

Private Purpose Trust Funds - These funds are used to account for funds that are to be used for expenditures incurred by County employees and for funds held in escrow for other parties.

Agency Funds - These funds are used to account for assets received for, held for, and disbursed to individuals, other State and Local Government unit funds or other governmental or private sector organizations.

## ***(c) Statutory Basis of Accounting***

The statutory basis of accounting, as used in the preparation of this statutory basis financial statement, 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 with disbursements being adjusted for prior year's 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 approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the statutory basis of accounting.

## ***(d) Departure from Accounting Principles Generally Accepted in the United States of America***

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

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

### ***(e) Budgetary Information***

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Revenue Funds (unless specifically exempted by statute) and Debt Service Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year 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 statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's 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 budget expenditure authority lapse at year end.

A legal operating budget is not required for Capital Project Funds, Private Purpose Trust Funds and the following Special Revenue Funds: E911 Fund, E911 Cell Surcharge Fund, E911 Cell Fund #2, E911 Cell Surcharge Fund #2, Health - Morris County W.I.C. Fund, Sheriff Concealed Weapons Fund, Sheriff Drug Fund, Special Road Machinery and Equipment Fund, EMT Class Grants Fund, JOBS Grant Fund, and the Register of Deeds Technology 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.

## **2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

### ***Compliance with Kansas Statutes***

County Register of Deeds did not report and remit the mortgagee registration fees daily to the County Treasurer as required in K.S.A. 79-3104, however, they are remitted weekly.

### 3. DEPOSITS AND INVESTMENTS

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

Investment Type	Fair Value	Investment Maturities (in Years)				Rating
		Less than 1	1-5	6-10	More than 10	
Kansas Municipal Investment Pool	\$ 120	\$ 120	\$ -	\$ -	\$ -	S&P AAAf/S1+

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

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

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's allocation of investments as of December 31, 2011, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

*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. All deposits were legally secured at December 31, 2011.

At December 31, 2011, the County's carrying amount of deposits was \$22,099,225 and the bank balance was \$22,869,864. The bank balance was held by eight banks resulting in a concentration of credit risk. Of the bank balance, \$1,900,000 was covered by federal depository insurance and the remaining \$20,969,864 was collateralized with securities held by the pledging financial institutions' agents in the County's name and a letter of credit.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2011, the County had invested \$120 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.

## 4. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2011, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bond Series 2002	1.99% 2.25%	12-17-02	\$ 850,000	10-01-12	\$205,000	-	\$ 100,000	\$ (100,000)	\$ 105,000	\$ 7,845
Capital Leases:										
John Deere Loader	4.14%	04-16-07	127,045	05-05-11	33,789	-	33,789	(33,789)	-	1,328
2007 Ford Fusion	4.24%	09-15-07	15,900	02-15-11	4,126	-	4,126	(4,126)	-	175
2010 International Truck	4.05%	02-04-09	86,100	02-01-13	65,834	-	21,069	(21,069)	44,765	2,703
2010 Bobcat Skid Steer	3.32%	05-28-10	20,612	06-01-13	20,612	-	6,648	(6,648)	13,964	684
Real Estate Lease Purchase	4.50%	05-28-11	100,000	03-21-13	-	100,000	34,814	65,186	65,186	-
(3) 2006 Caterpillar 140 H Graders	3.20%	06-07-11	306,899	06-07-16	-	306,899	-	306,899	306,899	-
(2) 2011 Caterpillar Graders and Excavator	3.00%	09-04-11	536,918	09-04-16	-	536,918	-	536,918	536,918	-
Challenger MT 465B 12 Tractor	5.38%	12-15-11	57,176	12-15-12	-	57,176	41,284	15,892	15,892	-
Total Capital Leases					124,361	1,000,993	141,730	859,263	983,624	4,890
Temporary Notes-Jail Facility	1.25%	08-01-11	1,000,000	08-01-12	-	1,000,000	-	1,000,000	1,000,000	-
Total Contractual Indebtedness					329,361	2,000,993	241,730	1,759,263	2,088,624	12,735
Compensated Absences	N/A	N/A	N/A	N/A	186,298	-	33,007	(33,007)	153,291	-
Landfill Closure and Post Closure Care	N/A	N/A	N/A	N/A	170,256	-	4,006	(4,006)	166,250	-
Total Long-Term Debt					\$685,915	\$2,000,993	\$ 278,743	\$1,722,250	\$2,408,165	\$12,735

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

	Year					Total
	2012	2013	2014	2015	2016	
<b>PRINCIPAL:</b>						
General Obligation Bond Series 2002	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 105,000
Capital Leases:						
2010 International Truck	21,934	22,831	-	-	-	44,765
2010 Bobcat Skid Steer	6,868	7,096	-	-	-	13,964
Real Estate Lease Purchase	31,872	33,314	-	-	-	65,186
(3) 2006 Caterpillar 140 H Graders	57,574	59,417	61,318	63,280	65,310	306,899
(2) 2011 Caterpillar Graders and Excavator	54,042	55,664	57,334	59,054	310,824	536,918
Challenger MT 465B 12 Tractor	15,892	-	-	-	-	15,892
Total Capital Leases	188,182	178,322	118,652	122,334	376,134	983,624
Temporary Notes-Jail Facility	1,000,000	-	-	-	-	1,000,000
<b>TOTAL PRINCIPAL</b>	<b>1,293,182</b>	<b>178,322</b>	<b>118,652</b>	<b>122,334</b>	<b>376,134</b>	<b>2,088,624</b>
<b>INTEREST:</b>						
General Obligation Bond Series 2002	4,095	-	-	-	-	4,095
Capital Leases:						
2010 International Truck	1,838	940	-	-	-	2,778
2010 Bobcat Skid Steer	464	236	-	-	-	700
Real Estate Lease Purchase	2,941	1,499	-	-	-	4,440
(3) 2006 Caterpillar 140 H Graders	9,821	7,978	6,077	4,115	2,090	30,081
(2) 2011 Caterpillar Graders and Excavator	16,108	14,486	12,816	11,096	9,325	63,831
Challenger MT 465B 12 Tractor	904	-	-	-	-	904
Total Capital Leases	32,076	25,139	18,893	15,211	11,415	102,734
Temporary Notes-Jail Facility	12,500	-	-	-	-	12,500
<b>TOTAL INTEREST</b>	<b>48,671</b>	<b>25,139</b>	<b>18,893</b>	<b>15,211</b>	<b>11,415</b>	<b>119,329</b>
<b>TOTAL PRINCIPAL AND INTEREST</b>	<b>\$ 1,341,853</b>	<b>\$ 203,461</b>	<b>\$ 137,545</b>	<b>\$ 137,545</b>	<b>\$ 387,549</b>	<b>\$ 2,207,953</b>

## 5. PENSION COSTS AND EMPLOYEE BENEFITS

### **(a) Defined Benefit Pension Plan**

**Plan Description.** The County contributes to the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *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 66603-3869) or by calling 1-888-275-5737.

**Funding Policy.** K.S.A. 74-4919 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. The employer rate established for calendar year 2011 was 7.74%. (Included in this rate is the contribution for Group Death and Disability Insurance of 1.0% from April 1, 2011 through June 30, 2011). The County employer contributions to KPERs for the years ending December 31, 2011, 2010, and 2009 were \$241,662, \$207,797, and \$173,768, respectively, equal to the required contributions for each year as set forth by the legislature.

### **(b) Deferred Compensation Plan**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees who qualify under the plan terms and permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

### **(c) Other Employee Benefits**

**Vacation -** Vacation leave shall be accrued from the employee's date of employment as stipulated hereinafter. No vacation leave shall be taken until a new employee has completed one year of service.

Each permanent full-time employee will accrue vacation leave as follows:

<u>Years of Service</u>	<u>Per Year</u>
0 to 1 year	5 days
After 2 to 4 years	10 days
After 5 to 14 years	15 days
After 15 years	20 days

Vacation days may be accrued up to a maximum of 20 days. An employee shall be paid for all accumulated unused vacation leave upon termination after one year of employment.

**Sick leave -** Part-time employees shall not be entitled to paid sick leave. Full-time employees shall earn sick leave at the rate of one (1) day per month beginning at date of employment and may be accumulated to a maximum of 130 days.

An employee who is sick shall notify the department head prior to normal working hours. If the department head is not notified, one day of vacation will be charged to the employee. However, exceptions for unusual circumstances will be considered. Twenty percent (20%) of accumulated sick leave shall be paid at the time of termination for employees hired prior to December 21, 2010. The maximum amount paid cannot exceed what the employee had on the books as of December 21, 2010. New employees are not paid sick leave upon termination.

Compensatory time is earned at the discretion of the department head and with approval of the governing body, an employee may be give compensatory time off in lieu of cash payments for overtime worked. Any compensatory time given shall be at the same rate as that given for overtime cash payments. Compensatory time must be used prior to using vacation time.

## 5. PENSION COSTS AND EMPLOYEE BENEFITS (CONT.)

### *(d) Other Post Employment Benefits*

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

## 6. CLAIMS AND JUDGMENTS

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of August 30, 2012, grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2010 to 2011 and there were no settlements that exceeded insurance coverage in the past three years.

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

## 7. OTHER LIABILITIES AND COMMITMENTS

### *Operating Leases*

The County is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property right or lease obligations and, therefore, the expenditures will be recognized when the lease payments are made.

The following schedule shows the composition of total rental expenditures for all operating leases except those with terms of a month or less that were not renewed:

	<u>Year</u>
	<u>2012</u>
Minimum rentals:	
Postage meter	\$ 4,878
(1) 2007 Caterpillar 12H	108,438
(1) 2007 Caterpillar 120M	<u>82,999</u>
Totals	<u>\$ 196,315</u>

## 8. INTERFUND TRANSFERS

A summary of operating transfers by fund are as follows:

From	To	Statutory Authority	Amount
General Fund	Capital Improvement Fund	K.S.A. 19-120	\$ 861,782
Road and Bridge Fund	Special Road Machinery and Equipment Fund	K.S.A. 68-141g	335,000
Transfer Station Fund	Bond and Interest Fund	Debt Service	107,845
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	<u>10,000</u>
			<u>\$1,314,627</u>

## 9. RELATED ORGANIZATIONS

The Board of County Commissioners, by State statute, serves as the governing body of each Fire District established in Marion County. State statutes further provide that the Board of County Commissioners may appoint a board of not less than three members to serve as the governing body of such District and such board shall have all the powers vested with the Board of County Commissioners. Marion County has established seven separate Fire Districts organized under the provisions of the state statutes discussed above, with all being defined as separate taxing entities. These Fire Districts provide fire protection services principally to the unincorporated areas of the County. The costs of providing such services are provided from property tax assessed to the property owners within the benefit District and such levies are established and levied by the respective Fire District Boards. The Fire Districts Boards also have the authority to issue general obligation bonds, which are secured by the full faith and credit of the Fire District.

## 10. JOINT VENTURE

Marion County has entered into an interlocal agreement with Harvey and McPherson counties for the purpose of coordinating solid waste planning in the region. The main purpose is to provide a cost effective, integrated solid waste plan which meets the needs of the aforementioned counties. This authority is constituted, created and established as an intergovernmental contractual association of the parties to this agreement pursuant to the laws of the State of Kansas. The authority hereby created is the Central Kansas Regional Solid Waste Authority. Marion County has contributed a total of \$20,000 to date to help fund operations of the authority.

## 11. POST-CLOSURE CARE COST

State and federal 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. Although closure and post-closure care costs will be paid only near or after the date that the landfill discontinues accepting waste, the County reports a portion of these closure and post-closure care costs as an operating expenditure in the year these costs are incurred. Currently, the County has closed their landfill, placed the final cover over all the contents and is disposing of their solid waste through a transfer station. They will continue to perform certain maintenance and monitoring functions at least 25 years into the future.

The estimated total current cost of the landfill closure and post-closure care of \$166,250 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2011. However, the actual cost of post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. It is anticipated that future inflation costs and additional costs that might arise from changes in post closure requirements (due to changes in technology or more rigorous regulations, for example) may need to be covered by taxpayers.

## 12. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	<u>Project Authorization</u>	<u>Cash Disbursements and Accounts Payable to Date</u>
Jail/Law Enforcement Facility	\$ 3,057,600	\$ 673,242

## 13. SUBSEQUENT EVENTS

On January 9, 2012, the County signed an agreement to purchase a new ambulance unit in the amount of \$128,885.

Commissioners adopted on January 23, 2012, Resolution number 12-04, authorizing the simultaneous offer for sale of approximately \$3,510,000 principal amount for Sales Tax General Obligation Bonds, Series 2012-A, to be dated February 15, 2012 and approximately \$110,000, principal amount for General Obligation Refunding Bonds, Series 2012-B, to be dated February 15, 2012.

The Sales Tax General Obligation Bonds, Series 2012-A of \$3,510,000 was for the construction of the new County Jail and combined Law Enforcement and Emergency Communications facility and payment of the \$1,000,000 Sales Tax General Obligation Temporary Notes, Series 2011-1 that were dated August 1, 2011. The General Obligation Refunding Bonds, Series 2012-B for \$110,000 was used to refund the General Obligation Bond, Series 2002.

On January 23, 2012, the Commissioners accepted a bid for \$1,935,239 for the Tampa Road Project. The project will be paid for with Kansas Department of Transportation (KDOT), Transportation Revolving Loan funds.

The 2012 asphalt overlay project was approved by the Commissioners with the acceptance of base bids on March 30, 2012. The base bids total \$3,172,260.

Management has evaluated the effects of the financial statement of subsequent events occurring through August 30, 2012 which is the date at which the financial statement was available to be issued.

**MARION COUNTY, KANSAS**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

## MARION COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Favorable (Unfavorable)</u>
GENERAL FUND	\$ 5,066,530	\$ -	\$ 5,066,530	\$ 4,196,116	\$ 870,414
SPECIAL REVENUE FUNDS:					
Ambulance Fund	746,904	-	746,904	505,357	241,547
Appraiser's Cost Fund	374,508	-	374,508	361,784	12,724
E911 Fund	111,892	-	111,892	22,682	89,210
E911 Cell Surcharge Fund	66,850	-	66,850	16,295	50,555
E911 Cell Fund #2	85,500	-	85,500	-	85,500
E911 Cell Surcharge Fund #2	37,500	-	37,500	64,045	(26,545)
Aging Fund	134,299	-	134,299	98,025	36,274
Election Fund	125,032	-	125,032	59,137	65,895
Employee Benefits Fund	1,406,447	-	1,406,447	1,261,739	144,708
Health Fund	468,116	-	468,116	242,785	225,331
Noxious Weed Fund	190,619	-	190,619	141,678	48,941
Noxious Weed Capital Outlay Fund	45,390	-	45,390	23,345	22,045
Park Fund	253,810	-	253,810	227,191	26,619
Register of Deeds Technology Fund	65,621	-	65,621	27,462	38,159
Risk Management Reserve Fund	299,182	-	299,182	30,000	269,182
Road and Bridge Fund	3,683,749	-	3,683,749	2,946,310	737,439
Sheriff Drug Fund	10,026	-	10,026	-	10,026
Solid Waste Fund	104,924	-	104,924	75,358	29,566
Special Alcohol and Drug Program Fund	7,863	-	7,863	3,707	4,156
Special Bridge Fund	229,209	-	229,209	205,896	23,313
Special Road and Bridge Fund (68-1103)	190,409	-	190,409	9,417	180,992
Special Road Machinery and Equipment Fund	335,000	-	335,000	224,788	110,212
DEBT SERVICE FUND:					
Bond and Interest Fund	140,213	-	140,213	107,845	32,368
CAPITAL PROJECT FUND:					
Capital Improvements Fund	4,312,805	-	4,312,805	446,015	3,866,790
ENTERPRISE FUND:					
Transfer Station Fund	785,616	-	785,616	657,205	128,411

MARION COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	<u>2011</u>			<b>Variance- Favorable (Unfavorable)</b>
	<b>2010 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash Receipts</b>				
<b>Taxes -</b>				
Ad valorem property taxes	\$ 2,437,442	\$ 2,382,662	\$ 2,478,972	\$ (96,310)
Back tax collections	25,931	45,776	15,000	30,776
Motor vehicle tax	236,754	261,236	282,293	(21,057)
Recreational vehicle tax	4,485	4,888	5,508	(620)
16/20M vehicle tax	18,277	16,771	20,665	(3,894)
Intangible tax	47,057	616	-	616
Severance tax	4,840	4,168	1,500	2,668
Local Alcoholic Liquor Fund	141	150	1,150	(1,000)
Franchise tax - cable	1,092	1,214	800	414
Antique motor vehicle tax	5,270	5,635	4,000	1,635
<b>Total Taxes</b>	<u>2,781,289</u>	<u>2,723,116</u>	<u>2,809,888</u>	<u>(86,772)</u>
<b>Intergovernmental Revenues -</b>				
Flood control allocation	-	918	400	518
Federal owned land entitlement	28,986	29,225	25,000	4,225
FEMA grant - emergency preparedness	18,231	-	6,583	(6,583)
Homeland security grant - preparedness equipment	45,493	-	-	-
Local sales tax	630,985	645,562	550,000	95,562
<b>Total Intergovernmental Revenues</b>	<u>723,695</u>	<u>675,705</u>	<u>581,983</u>	<u>93,722</u>
<b>Licenses and Fees -</b>				
Driver license fees	4,653	4,566	5,000	(434)
Mortgage registration fees	123,303	83,141	90,000	(6,859)
Officer's fees (County officer & recording fees)	37,251	34,198	35,000	(802)
Diversion fees	11,538	9,050	-	9,050
Environmental fees	1,165	855	500	355
Motor vehicle sales collection fees	687	683	-	683
Sports license fees (Game license fees)	250	269	100	169
Booking fees	-	-	2,500	(2,500)
Planning and zoning fees	1,800	1,555	2,000	(445)
<b>Total Licenses and Fees</b>	<u>180,647</u>	<u>134,317</u>	<u>135,100</u>	<u>(783)</u>
<b>Use of Money and Property -</b>				
Interest on investments	106,671	60,981	100,000	(39,019)
Interest and charges on delinquent taxes	41,445	63,392	35,000	28,392
<b>Total Use of Money and Property</b>	<u>148,116</u>	<u>124,373</u>	<u>135,000</u>	<u>(10,627)</u>

MARION COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	<u>2011</u>			
	<u>2010 Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Cash Receipts (cont.)				
Miscellaneous -				
Reimbursed expenses	\$ 62,552	\$ 65,978	\$ 40,000	\$ 25,978
Judicial/reimbursement	15,649	17,128	10,000	7,128
Miscellaneous	108,110	39,440	20,500	18,940
Court fees	1,410	2,242	-	2,242
Sheriff's lake patrol	9,000	9,000	9,000	-
Vehicle interest	1,287	1,153	-	1,153
Special auto close out	78,134	82,596	50,000	32,596
Vehicle rental excise tax	189	114	-	114
Insurance refund	-	10,412	-	10,412
Law enforcement	-	100,000	-	100,000
Tourism and marketing	-	5,503	-	5,503
LEPP	4,815	3,507	7,349	(3,842)
Total Miscellaneous	<u>281,146</u>	<u>337,073</u>	<u>136,849</u>	<u>200,224</u>
Total Cash Receipts	<u>4,114,893</u>	<u>3,994,584</u>	<u>\$ 3,798,820</u>	<u>\$ 195,764</u>
Expenditures				
County Commission -				
Personal services	52,686	53,208	\$ 54,272	\$ 1,064
Commodities	-	117	300	183
Contractual services	4,143	5,521	5,000	(521)
Capital outlay	-	481	500	19
Total County Commission	<u>56,829</u>	<u>59,327</u>	<u>60,072</u>	<u>745</u>
County Clerk -				
Personal services	132,168	137,682	139,302	1,620
Commodities	2,676	3,516	5,000	1,484
Contractual services	7,424	8,408	11,000	2,592
Capital outlay	-	1,249	4,000	2,751
Total County Clerk	<u>142,268</u>	<u>150,855</u>	<u>159,302</u>	<u>8,447</u>
County Treasurer -				
Personal services	152,781	161,697	172,881	11,184
Commodities	1,472	1,518	4,000	2,482
Contractual services	30,143	35,807	21,000	(14,807)
Capital outlay	1,756	-	4,000	4,000
Total County Treasurer	<u>186,152</u>	<u>199,022</u>	<u>201,881</u>	<u>2,859</u>
County Attorney -				
Personal services	110,905	121,356	119,087	(2,269)
Commodities	2,441	2,641	2,500	(141)
Contractual services	22,341	41,669	15,000	(26,669)
Capital outlay	4,567	2,819	4,500	1,681
Juvenile detention	20,000	48,409	20,000	(28,409)
Total County Attorney	<u>160,254</u>	<u>216,894</u>	<u>161,087</u>	<u>(55,807)</u>

MARION COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2011			Variance- Favorable (Unfavorable)
	2010 Actual	Actual	Budget	
Expenditures (cont.)				
Register of Deeds -				
Personal services	\$ 65,416	\$ 71,949	\$ 78,441	\$ 6,492
Commodities	1,317	1,436	2,000	564
Contractual services	1,039	4,150	4,527	377
Capital outlay	987	-	2,100	2,100
Total Register of Deeds	<u>68,759</u>	<u>77,535</u>	<u>87,068</u>	<u>9,533</u>
Sheriff -				
Personal services	369,459	435,282	440,089	4,807
Commodities	54,394	69,472	62,684	(6,788)
Contractual services	99,454	92,938	103,972	11,034
Capital outlay	52,293	34,185	44,637	10,452
Total Sheriff	<u>575,600</u>	<u>631,877</u>	<u>651,382</u>	<u>19,505</u>
Judicial -				
Commodities	5,745	7,887	10,600	2,713
Contractual services	133,165	119,490	131,596	12,106
Capital outlay	3,606	4,934	1,250	(3,684)
Other	-	537	-	(537)
Total Judicial	<u>142,516</u>	<u>132,848</u>	<u>143,446</u>	<u>10,598</u>
Courthouse General -				
Personal services	44,432	38,931	46,928	7,997
Commodities	8,279	14,470	30,000	15,530
Contractual services	300,697	226,406	350,000	123,594
Capital outlay	5,045	2,750	679,465	676,715
Lease purchase - postage machine	9,756	9,756	9,756	-
Lease purchase - real estate	-	34,814	-	(34,814)
Community corrections	-	3,326	4,360	1,034
Computer equipment	37,904	38,109	50,000	11,891
Heritage Trust Fund	3,356	4,367	3,000	(1,367)
Marion County Employees Fund	882	1,010	-	(1,010)
E911 surcharge	3,859	-	-	-
AS 400/Team	20,130	8,626	25,000	16,374
Other	17,940	43,115	-	(43,115)
Diversion	11,713	8,152	-	(8,152)
Total Courthouse General	<u>463,993</u>	<u>433,832</u>	<u>1,198,509</u>	<u>764,677</u>

MARION COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010		2011	
	Actual	Actual	Budget	Variance-Favorable (Unfavorable)
Expenditures (cont.)				
Planning and Zoning -				
Personal services	\$ 25,455	\$ 47,952	\$ 48,123	\$ 171
Commodities	2,347	2,872	2,450	(422)
Contractual services	20,718	20,577	22,100	1,523
Capital outlay	11,200	9,314	11,800	2,486
Vehicle Replacement	-	9,503	15,000	5,497
Total Planning and Zoning	<u>59,720</u>	<u>90,218</u>	<u>99,473</u>	<u>9,255</u>
Emergency Preparedness -				
Personal services	21,609	29,217	23,405	(5,812)
Commodities	3,304	5,216	3,000	(2,216)
Contractual services	15,452	8,332	6,660	(1,672)
Capital outlay	1,320	4,433	5,000	567
EMPG Grant	-	-	17,060	17,060
Total Emergency Preparedness	<u>41,685</u>	<u>47,198</u>	<u>55,125</u>	<u>7,927</u>
Communications -				
Personal services	313,209	317,788	334,347	16,559
Commodities	2,049	3,229	5,000	1,771
Contractual services	8,210	6,649	16,000	9,351
Capital outlay	1,519	11,083	10,000	(1,083)
Total Communications	<u>324,987</u>	<u>338,749</u>	<u>365,347</u>	<u>26,598</u>
Road & Bridge -				
Sales tax - 80%	199,042	203,434	229,218	25,784
Transfer to Capital Improvements Fund for:				
Road maintenance & improvements - 3 mill	307,260	316,173	316,173	-
Road maintenance & improvements - 2 mill	204,840	210,782	210,782	-
Road maintenance & improvements - 4 mill	409,680	334,827	334,827	-
Total Road & Bridge	<u>1,120,822</u>	<u>1,065,216</u>	<u>1,091,000</u>	<u>25,784</u>
Economic Development -				
Personal services	65,946	43,970	43,681	(289)
Commodities	3,460	4,839	2,500	(2,339)
Contractual services	-	8,356	9,000	644
Marketing	-	14,802	16,000	1,198
Capital outlay	2,000	3,014	5,000	1,986
Total Economic Development	<u>71,406</u>	<u>74,981</u>	<u>76,181</u>	<u>1,200</u>

## MARION COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Expenditures (cont.)				
Sales Tax Other - 20% -				
Marion County economic development	\$ 8,000	\$ -	\$ 8,000	\$ 8,000
Other	<u>4,908</u>	<u>45,549</u>	<u>102,000</u>	<u>56,451</u>
Total Sales Tax Other - 20%	<u>12,908</u>	<u>45,549</u>	<u>110,000</u>	<u>64,451</u>
Tourism and Marketing -				
Commodities	-	118	-	(118)
Contractual services	-	<u>4,700</u>	-	<u>(4,700)</u>
Total Tourism and Marketing	-	<u>4,818</u>	-	<u>(4,818)</u>
Other -				
Mental health contracts	62,000	62,000	62,000	-
Mentally handicapped contracts	62,000	62,000	62,000	-
County Extension Council appropriation	118,500	127,000	127,000	-
Soil Conservation District	28,790	28,790	28,790	-
Special fair building	50,898	14,700	14,700	-
Special building	-	7,664	68,023	60,359
Law enforcement facility	-	281,670	100,000	(181,670)
Multi-purpose building	-	-	39,144	39,144
LEPP grant expense	-	4,401	-	(4,401)
Neighborhood revitalization	-	38,972	105,000	66,028
Transfer to Risk Management Reserve Fund	<u>17,040</u>	-	-	-
Total Other	<u>339,228</u>	<u>627,197</u>	<u>606,657</u>	<u>(20,540)</u>
Total Expenditures	<u>3,767,127</u>	<u>4,196,116</u>	<u>\$ 5,066,530</u>	<u>\$ 870,414</u>
Receipts Over (Under) Expenditures	347,766	(201,532)		
Unencumbered Cash, Beginning	<u>1,667,202</u>	<u>2,014,968</u>		
Unencumbered Cash, Ending	<u>\$ 2,014,968</u>	<u>\$ 1,813,436</u>		

## MARION COUNTY, KANSAS

SPECIAL REVENUE FUNDAMBULANCE FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	<u>2011</u>			<u>Variance- Favorable (Unfavorable)</u>
	<u>2010 Actual</u>	<u>Actual</u>	<u>Budget</u>	
<b>Cash Receipts</b>				
Ad valorem property tax	\$ 126,425	\$ 59,887	\$ 62,418	\$ (2,531)
Back tax collections	1,493	2,640	470	2,170
Motor vehicle tax	13,419	13,639	14,642	(1,003)
Recreational vehicle tax	256	255	286	(31)
16/20M vehicle tax	1,245	899	1,072	(173)
Donations	3,025	3,550	3,150	400
Reimbursed expenses	16,991	3,319	2,500	819
Services	<u>351,926</u>	<u>434,492</u>	<u>384,198</u>	<u>50,294</u>
<b>Total Cash Receipts</b>	<u>514,780</u>	<u>518,681</u>	<u>\$ 468,736</u>	<u>\$ 49,945</u>
<b>Expenditures</b>				
Personal services	287,975	313,145	\$ 335,874	\$ 22,729
Commodities	40,141	54,280	70,000	15,720
Contractual services	62,974	50,901	95,500	44,599
Capital outlay	11,872	37,098	55,000	17,902
Department vehicles	-	-	27,000	27,000
Ambulance replacement	-	-	135,500	135,500
Rescue services	1,000	48,953	26,000	(22,953)
Neighborhood revitalization	-	980	2,030	1,050
<b>Total Expenditures</b>	<u>403,962</u>	<u>505,357</u>	<u>\$ 746,904</u>	<u>\$ 241,547</u>
Receipts Over (Under) Expenditures	110,818	13,324		
Unencumbered Cash, Beginning	<u>211,715</u>	<u>322,533</u>		
Unencumbered Cash, Ending	<u>\$ 322,533</u>	<u>\$ 335,857</u>		

## MARION COUNTY, KANSAS

SPECIAL REVENUE FUNDAPPRAISER'S COST FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Ad valorem property tax	\$ 307,135	\$ 282,317	\$ 293,777	\$ (11,460)
Back tax collections	2,911	5,424	700	4,724
Motor vehicle tax	28,420	32,728	35,580	(2,852)
Recreational vehicle tax	537	612	694	(82)
16/20M vehicle tax	2,042	2,051	2,605	(554)
Digital mapping	-	830	-	830
Reimbursed expenses	4,732	6,115	2,000	4,115
Total Cash Receipts	<u>345,777</u>	<u>330,077</u>	<u>\$ 335,356</u>	<u>\$ (5,279)</u>
Expenditures				
Personal services	227,533	236,531	\$ 262,858	\$ 26,327
Commodities	8,542	8,597	9,300	703
Contractual services	71,194	85,077	61,265	(23,812)
Capital outlay	21,969	22,690	13,000	(9,690)
CAMA	-	-	18,850	18,850
Neighborhood revitalization	-	4,618	4,934	316
Lease purchase - Fusion	4,301	4,271	4,301	30
Total Expenditures	<u>333,539</u>	<u>361,784</u>	<u>\$ 374,508</u>	<u>\$ 12,724</u>
Receipts Over (Under) Expenditures	12,238	(31,707)		
Unencumbered Cash, Beginning	<u>29,854</u>	<u>42,092</u>		
Unencumbered Cash, Ending	<u>\$ 42,092</u>	<u>\$ 10,385</u>		

MARION COUNTY, KANSAS

SPECIAL REVENUE FUND

E911 FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Surcharges	\$ 31,657	\$ 105	\$ -	\$ 105
Reimbursed expenses	1,985	-	-	-
Miscellaneous	956	216	-	216
Total Cash Receipts	<u>34,598</u>	<u>321</u>	<u>\$ -</u>	<u>\$ 321</u>
Expenditures				
Commodities	177	24	\$ 1,000	\$ 976
Contractual services	30,682	22,658	36,000	13,342
Capital outlay	22,577	-	74,892	74,892
Total Expenditures	<u>53,436</u>	<u>22,682</u>	<u>\$ 111,892</u>	<u>\$ 89,210</u>
Receipts Over (Under) Expenditures	(18,838)	(22,361)		
Unencumbered Cash, Beginning	<u>120,392</u>	<u>101,554</u>		
Unencumbered Cash, Ending	<u>\$ 101,554</u>	<u>\$ 79,193</u>		

MARION COUNTY, KANSAS

SPECIAL REVENUE FUND

E911 CELL SURCHARGE FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Surcharges	\$ 16,272	\$ -	\$ -	\$ -
Reimbursed expenses	2,388	51	-	51
Total Cash Receipts	<u>18,660</u>	<u>51</u>	<u>\$ -</u>	<u>\$ 51</u>
Expenditures				
Contractual services	25,946	16,295	\$ -	\$ (16,295)
Capital outlay	26,866	-	66,850	66,850
Total Expenditures	<u>52,812</u>	<u>16,295</u>	<u>\$ 66,850</u>	<u>\$ 50,555</u>
Receipts Over (Under) Expenditures	(34,152)	(16,244)		
Unencumbered Cash, Beginning	<u>54,350</u>	<u>20,198</u>		
Unencumbered Cash, Ending	<u>\$ 20,198</u>	<u>\$ 3,954</u>		

MARION COUNTY, KANSAS

SPECIAL REVENUE FUND

E911 CELL FUND #2

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	<u>2010 Actual</u>	<u>2011</u>		<u>Variance- Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Surcharges	\$ 9,916	\$ 38,200	\$ 57,000	\$ (18,800)
Expenditures				
Commodities	-	-	\$ 1,000	\$ 1,000
Contracted services	-	-	36,000	36,000
Capital outlay	-	-	48,500	48,500
Total Expenditures	-	-	\$ 85,500	\$ 85,500
Receipts Over (Under) Expenditures	9,916	38,200		
Unencumbered Cash, Beginning	-	9,916		
Unencumbered Cash, Ending	\$ 9,916	\$ 48,116		

MARION COUNTY, KANSAS

SPECIAL REVENUE FUND

E911 CELL SURCHARGE FUND #2

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Surcharges	\$ 10,536	\$ 23,800	\$ 25,000	\$ (1,200)
Grant receipts	-	64,045	-	64,045
	<u>10,536</u>	<u>87,845</u>	<u>\$ 25,000</u>	<u>\$ 62,845</u>
Total Cash Receipts				
Expenditures				
Capital outlay	-	64,045	\$ 37,500	\$ (26,545)
Receipts Over (Under) Expenditures	10,536	23,800		
Unencumbered Cash, Beginning	-	10,536		
Unencumbered Cash, Ending	\$ 10,536	\$ 34,336		

## MARION COUNTY, KANSAS

SPECIAL REVENUE FUNDAGING FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Ad valorem property tax	\$ 80,148	\$ 86,747	\$ 90,330	\$ (3,583)
Back tax collections	944	1,635	300	1,335
Motor vehicle tax	9,427	8,969	9,283	(314)
Recreational vehicle tax	178	168	181	(13)
16/20M vehicle tax	694	676	680	(4)
Donations and reimbursed expenses	1,420	1,402	3,500	(2,098)
Total Cash Receipts	92,811	99,597	\$ 104,274	\$ (4,677)
Expenditures				
Personal services	58,212	66,500	\$ 63,803	\$ (2,697)
Commodities	1,813	3,235	4,850	1,615
Contractual services	23,568	26,871	23,910	(2,961)
Capital outlay	-	-	18,546	18,546
Local Match Senior Center	-	-	2,858	2,858
Vehicle replacement	-	-	16,000	16,000
North Central Flint Hill	-	-	3,045	3,045
Neighborhood revitalization	-	1,419	1,287	(132)
Total Expenditures	83,593	98,025	\$ 134,299	\$ 36,274
Receipts Over (Under) Expenditures	9,218	1,572		
Unencumbered Cash, Beginning	25,156	34,374		
Unencumbered Cash, Ending	\$ 34,374	\$ 35,946		

MARION COUNTY, KANSAS

SPECIAL REVENUE FUND

ELECTION FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Ad valorem property tax	\$ 50,276	\$ 58,279	\$ 60,699	\$ (2,420)
Back tax collections	802	1,274	400	874
Motor vehicle tax	6,468	5,571	5,827	(256)
Recreational vehicle tax	124	104	114	(10)
16/20M vehicle tax	711	406	427	(21)
Reimbursed expenses	<u>3,479</u>	<u>45</u>	<u>1,500</u>	<u>(1,455)</u>
Total Cash Receipts	<u>61,860</u>	<u>65,679</u>	<u>\$ 68,967</u>	<u>\$ (3,288)</u>
Expenditures				
Personal services	31,901	36,713	\$ 39,066	\$ 2,353
Commodities	897	275	6,000	5,725
Contractual services	39,016	20,681	35,000	14,319
Capital outlay	799	515	44,158	43,643
Neighborhood revitalization	-	953	808	(145)
Total Expenditures	<u>72,613</u>	<u>59,137</u>	<u>\$ 125,032</u>	<u>\$ 65,895</u>
Receipts Over (Under) Expenditures	(10,753)	6,542		
Unencumbered Cash, Beginning	<u>102,226</u>	<u>91,473</u>		
Unencumbered Cash, Ending	<u>\$ 91,473</u>	<u>\$ 98,015</u>		

## MARION COUNTY, KANSAS

SPECIAL REVENUE FUNDEMPLOYEE BENEFITS FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Ad valorem property tax	\$ 880,854	\$ 1,088,719	\$ 1,132,650	\$ (43,931)
Back tax collections	9,931	17,433	3,000	14,433
Motor vehicle tax	98,101	97,499	102,020	(4,521)
Recreational vehicle tax	1,854	1,825	1,991	(166)
16/20M vehicle tax	7,055	7,078	7,468	(390)
Reimbursed expenses	49,859	50,213	15,000	35,213
Transfer Station reimbursement	-	7,659	-	7,659
	<u>1,047,654</u>	<u>1,270,426</u>	<u>\$ 1,262,129</u>	<u>\$ 8,297</u>
<b>Total Cash Receipts</b>				
<b>Expenditures</b>				
Payments to KPERS	198,102	228,448	\$ 237,000	\$ 8,552
Payment to Social Security	240,140	253,720	277,000	23,280
Payment of unemployment compensation	16,298	28,090	34,800	6,710
Workers' compensation insurance	105,682	100,701	125,000	24,299
Medical spending account	16,205	17,089	20,000	2,911
Dependent care	6,900	5,540	9,000	3,460
Payment of medical insurance	513,710	610,346	689,500	79,154
Payment of County Extension Council benefits	4,500	-	-	-
Neighborhood revitalization	-	17,805	14,147	(3,658)
	<u>1,101,537</u>	<u>1,261,739</u>	<u>\$ 1,406,447</u>	<u>\$ 144,708</u>
<b>Total Expenditures</b>				
Receipts Over (Under) Expenditures	(53,883)	8,687		
Unencumbered Cash, Beginning	<u>309,828</u>	<u>255,945</u>		
Unencumbered Cash, Ending	<u>\$ 255,945</u>	<u>\$ 264,632</u>		

## MARION COUNTY, KANSAS

SPECIAL REVENUE FUNDHEALTH FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2011			Variance- Favorable (Unfavorable)
	2010 Actual	Actual	Budget	
<b>Cash Receipts</b>				
Ad valorem property tax	\$ 89,716	\$ 91,678	\$ 95,435	\$ (3,757)
Back tax collections	1,090	1,852	300	1,552
Motor vehicle tax	10,085	9,910	10,397	(487)
Recreational vehicle tax	191	185	203	(18)
16/20M vehicle tax	780	714	761	(47)
Receipts from State of Kansas -				
Immunization grants	2,685	2,645	2,726	(81)
Child Health grant	9,240	9,240	9,240	-
General Health services -				
Formula grant	8,671	8,496	8,769	(273)
W.I.C. grant	44,756	47,549	23,000	24,549
Child Care Facility License grant	4,186	5,788	4,784	1,004
Bioterrorism grant	21,901	13,351	15,618	(2,267)
ARRA immunization	1,000	-	-	-
H1N1 phase I, II & III	54,035	1,087	-	1,087
Title XIX	6,130	5,133	6,000	(867)
Special Ed/School contract	5,500	5,575	-	5,575
Service fees and miscellaneous	22,956	20,516	140,993	(120,477)
Medicare, BC/BS reimbursement	23,303	24,163	18,000	6,163
Kansas Safekids Coalition	8,480	8,539	2,000	6,539
Kansas Health Foundation				
Education grant	1,000	1,000	1,000	-
CECHI	14,365	13,114	-	13,114
MCSEC	-	-	3,600	(3,600)
<b>Total Cash Receipts</b>	<b>330,070</b>	<b>270,535</b>	<b>\$ 342,826</b>	<b>\$ (72,291)</b>
<b>Expenditures</b>				
Health Services -				
Personal services	124,783	137,311	\$ 169,084	\$ 31,773
Commodities	6,661	10,155	17,550	7,395
Contractual services	68,325	56,343	74,334	17,991
Capital outlay	26,091	4,339	174,218	169,879
W.I.C.	38,566	20,461	27,488	7,027
<b>Total Health Services</b>	<b>264,426</b>	<b>228,609</b>	<b>462,674</b>	<b>234,065</b>

## MARION COUNTY, KANSAS

SPECIAL REVENUE FUNDHEALTH FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Expenditures (cont.)				
Bioterrorism grant expense	\$ 33,118	\$ 12,677	\$ 4,000	\$ (8,677)
Neighborhood revitalization	-	1,499	1,442	(57)
Total Expenditures	<u>297,544</u>	<u>242,785</u>	<u>\$ 468,116</u>	<u>\$ 225,331</u>
Receipts Over (Under) Expenditures	32,526	27,750		
Unencumbered Cash, Beginning	<u>141,503</u>	<u>174,029</u>		
Unencumbered Cash, Ending	<u>\$ 174,029</u>	<u>\$ 201,779</u>		

MARION COUNTY, KANSAS

SPECIAL REVENUE FUND

HEALTH - MORRIS COUNTY W.I.C. FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the Year Ended December 31, 2011

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

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts		
State of Kansas - W.I.C.	\$ 22,807	\$ 20,089
Expenditures		
Contractual services	<u>24,406</u>	<u>15,302</u>
Receipts Over (Under) Expenditures	(1,599)	4,787
Unencumbered Cash, Beginning	<u>1,206</u>	<u>(393)</u>
Unencumbered Cash, Ending	<u>\$ (393)</u>	<u>\$ 4,394</u>

## MARION COUNTY, KANSAS

SPECIAL REVENUE FUNDNOXIOUS WEED FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Ad valorem property tax	\$ 88,785	\$ 86,646	\$ 89,135	\$ (2,489)
Back tax collections	862	1,572	500	1,072
Motor vehicle tax	6,523	8,922	10,264	(1,342)
Recreational vehicle tax	125	167	200	(33)
16/20M vehicle tax	665	422	751	(329)
Reimbursements for sale of chemicals	<u>62,953</u>	<u>53,010</u>	<u>60,000</u>	<u>(6,990)</u>
<b>Total Cash Receipts</b>	<u>159,913</u>	<u>150,739</u>	<u>\$ 160,850</u>	<u>\$ (10,111)</u>
<b>Expenditures</b>				
Personal services	38,253	26,028	\$ 53,086	\$ 27,058
Commodities	86,410	91,838	118,110	26,272
Contractual services	9,386	9,419	12,000	2,581
Capital outlay	-	2,993	1,000	(1,993)
Neighborhood revitalization rebate	-	1,400	1,423	23
Transfer to Noxious Weed Capital Outlay Fund	<u>10,000</u>	<u>10,000</u>	<u>5,000</u>	<u>(5,000)</u>
<b>Total Expenditures</b>	<u>144,049</u>	<u>141,678</u>	<u>\$ 190,619</u>	<u>\$ 48,941</u>
Receipts Over (Under) Expenditures	15,864	9,061		
Unencumbered Cash, Beginning	<u>41,812</u>	<u>57,676</u>		
Unencumbered Cash, Ending	<u>\$ 57,676</u>	<u>\$ 66,737</u>		

MARION COUNTY, KANSAS

SPECIAL REVENUE FUND

NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Transfer from Noxious Weed Fund	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000
Miscellaneous	-	3,100	-	3,100
Total Cash Receipts	10,000	13,100	\$ 5,000	\$ 8,100
Expenditures				
Capital outlay	-	23,345	\$ 45,390	\$ 22,045
Receipts Over (Under) Expenditures	10,000	(10,245)		
Unencumbered Cash, Beginning	35,390	45,390		
Unencumbered Cash, Ending	\$ 45,390	\$ 35,145		

## MARION COUNTY, KANSAS

SPECIAL REVENUE FUNDPARK FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Ad valorem property tax	\$ 86,397	\$ 51,680	\$ 53,889	\$ (2,209)
Back tax collections	962	1,713	250	1,463
Motor vehicle tax	9,684	9,555	10,015	(460)
Recreational vehicle tax	183	179	195	(16)
16/20M vehicle tax	725	692	733	(41)
Local Alcoholic Liquor Fund	141	150	1,150	(1,000)
County permits	108,793	100,226	100,000	226
Fishing fees	25,177	25,177	25,177	-
Reimbursed expenses	2,038	4,919	500	4,419
<b>Total Cash Receipts</b>	<b>234,100</b>	<b>194,291</b>	<b>\$ 191,909</b>	<b>\$ 2,382</b>
<b>Expenditures</b>				
Personal services	74,372	72,571	\$ 81,016	\$ 8,445
Commodities	14,241	12,765	15,500	2,735
Contractual services	91,124	90,209	85,100	(5,109)
Capital outlay	14,551	50,800	70,805	20,005
Neighborhood revitalization rebate	-	846	1,389	543
<b>Total Expenditures</b>	<b>194,288</b>	<b>227,191</b>	<b>\$ 253,810</b>	<b>\$ 26,619</b>
Receipts Over (Under) Expenditures	39,812	(32,900)		
Unencumbered Cash, Beginning	68,253	108,065		
Unencumbered Cash, Ending	<u>\$ 108,065</u>	<u>\$ 75,165</u>		

MARION COUNTY, KANSAS

SPECIAL REVENUE FUND

REGISTER OF DEEDS TECHNOLOGY FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Fees	\$ 18,231	\$ 16,745	\$ 25,000	\$ (8,255)
Expenditures				
Capital outlay	<u>8,044</u>	<u>27,462</u>	<u>\$ 65,621</u>	<u>\$ 38,159</u>
Receipts Over (Under) Expenditures	10,187	(10,717)		
Unencumbered Cash, Beginning	<u>15,621</u>	<u>25,808</u>		
Unencumbered Cash, Ending	<u>\$ 25,808</u>	<u>\$ 15,091</u>		

**MARION COUNTY, KANSAS**

**SPECIAL REVENUE FUND**

**RISK MANAGEMENT RESERVE FUND**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**For the Year Ended December 31, 2011**

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

	<u>2010 Actual</u>	<u>2011</u>		<u>Variance- Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfer from General Fund	<u>\$ 17,040</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures				
Contractual services	-	-	\$ 269,182	\$ 269,182
WRAPS	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total Expenditures	<u>30,000</u>	<u>30,000</u>	<u>\$ 299,182</u>	<u>\$ 269,182</u>
Receipts Over (Under) Expenditures	(12,960)	(30,000)		
Unencumbered Cash, Beginning	<u>282,142</u>	<u>269,182</u>		
Unencumbered Cash, Ending	<u>\$ 269,182</u>	<u>\$ 239,182</u>		

## MARION COUNTY, KANSAS

SPECIAL REVENUE FUNDROAD AND BRIDGE FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Ad valorem property tax	\$ 2,081,832	\$ 2,280,007	\$ 2,372,088	\$ (92,081)
Back tax collections	21,861	39,063	9,199	29,864
Motor vehicle tax	218,449	228,701	241,106	(12,405)
Recreational vehicle tax	4,117	4,281	4,705	(424)
16/20M vehicle tax	14,098	16,159	17,650	(1,491)
Special street and highway	615,665	635,127	600,766	34,361
FEMA reimbursements from cities	8,884	214,267	-	214,267
Reimbursed expenses	516,767	26,391	15,000	11,391
Flood control allocation	-	306	250	56
Miscellaneous	12,283	68,574	-	68,574
Fuel reimbursement	74,034	103,585	75,000	28,585
<b>Total Cash Receipts</b>	<b>3,567,990</b>	<b>3,616,461</b>	<b>\$ 3,335,764</b>	<b>\$ 280,697</b>
<b>Expenditures</b>				
<b>Administration -</b>				
Personal services	133,828	154,251	\$ 150,291	\$ (3,960)
Commodities	1,984	1,256	5,000	3,744
Contractual services	203,489	106,320	120,000	13,680
Capital outlay	1,370	2,086	5,000	2,914
<b>Total Administration</b>	<b>340,671</b>	<b>263,913</b>	<b>280,291</b>	<b>16,378</b>
<b>Blacktop Roads -</b>				
Personal services	189,653	190,086	186,423	(3,663)
Commodities	677,525	168,035	805,000	636,965
<b>Total Blacktop Roads</b>	<b>867,178</b>	<b>358,121</b>	<b>991,423</b>	<b>633,302</b>

MARION COUNTY, KANSAS

SPECIAL REVENUE FUND

ROAD AND BRIDGE FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010		2011	
	Actual	Actual	Budget	Variance-Favorable (Unfavorable)
Expenditures (cont.)				
Gravel Roads -				
Personal services	\$ 429,231	\$ 452,698	\$ 445,318	\$ (7,380)
Commodities	739,979	508,708	600,000	91,292
Total Gravel Roads	1,169,210	961,406	1,045,318	83,912
Bridge Construction -				
Commodities	58,980	94,688	120,000	25,312
Maintenance Shop -				
Personal services	141,427	124,544	153,284	28,740
Commodities	208,739	215,355	275,000	59,645
Contractual services	37,919	44,088	50,000	5,912
Fuel	409,730	511,905	400,000	(111,905)
Total Maintenance Shop	797,815	895,892	878,284	(17,608)
Transfer to Special Road Machinery and Equipment Fund	335,000	335,000	335,000	-
Neighborhood revitalization rebate	-	37,290	33,433	(3,857)
Total Expenditures	3,568,854	2,946,310	\$ 3,683,749	\$ 737,439
Receipts Over (Under) Expenditures	(864)	670,151		
Unencumbered Cash, Beginning	761,807	760,943		
Unencumbered Cash, Ending	\$ 760,943	\$ 1,431,094		

MARION COUNTY, KANSAS

SPECIAL REVENUE FUND

SHERIFF CONCEALED WEAPONS FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the Year Ended December 31, 2011

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

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts		
Fees	\$ 2,303	\$ 2,710
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	2,303	2,710
Unencumbered Cash, Beginning	<u>2,156</u>	<u>4,459</u>
Unencumbered Cash, Ending	<u>\$ 4,459</u>	<u>\$ 7,169</u>

**MARION COUNTY, KANSAS**

**SPECIAL REVENUE FUND**

**SHERIFF DRUG FUND**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES**

**For the Year Ended December 31, 2011**

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

	<b>2010 Actual</b>	<b>2011</b>		<b>Variance- Favorable (Unfavorable)</b>
		<b>Actual</b>	<b>Budget</b>	
Cash Receipts				
Drug control payment	\$ -	\$ -	\$ 5,000	\$ (5,000)
Miscellaneous	<u>712</u>	<u>209</u>	<u>-</u>	<u>209</u>
Total Cash Receipts	<u>712</u>	<u>209</u>	<u>\$ 5,000</u>	<u>\$ (4,791)</u>
Expenditures				
Capital outlay	<u>-</u>	<u>-</u>	<u>\$ 10,026</u>	<u>\$ 10,026</u>
Receipts Over (Under) Expenditures	712	209		
Unencumbered Cash, Beginning	<u>26</u>	<u>738</u>		
Unencumbered Cash, Ending	<u>\$ 738</u>	<u>\$ 947</u>		

## MARION COUNTY, KANSAS

SPECIAL REVENUE FUNDSOLID WASTE FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2011		Variance- Favorable (Unfavorable)	
	2010 Actual	Actual		Budget
<b>Cash Receipts</b>				
Ad valorem property tax	\$ -	\$ 55,527	\$ 57,823	\$ (2,296)
Back tax collections	423	494	-	494
Motor vehicle tax	1,502	-	-	-
Recreational vehicle tax	32	-	-	-
16/20M vehicle tax	546	-	-	-
Household hazardous waste grant	160	182	-	182
Miscellaneous	-	20	-	20
<b>Total Cash Receipts</b>	<b>2,663</b>	<b>56,223</b>	<b>\$ 57,823</b>	<b>\$ (1,600)</b>
<b>Expenditures</b>				
<b>Solid Waste Services -</b>				
Contractual services	8,289	22,344	\$ 26,348	\$ 4,004
<b>Household Hazardous Waste -</b>				
Personal services	43,161	42,102	53,576	11,474
Contractual services	8,876	8,914	15,000	6,086
Commodities	846	1,090	5,000	3,910
Capital outlay	-	-	5,000	5,000
Neighborhood revitalization rebate	-	908	-	(908)
<b>Total Household Hazardous Waste</b>	<b>52,883</b>	<b>53,014</b>	<b>78,576</b>	<b>25,562</b>
<b>Total Expenditures</b>	<b>61,172</b>	<b>75,358</b>	<b>\$ 104,924</b>	<b>\$ 29,566</b>
Receipts Over (Under) Expenditures	(58,509)	(19,135)		
Unencumbered Cash, Beginning	140,633	82,124		
Unencumbered Cash, Ending	\$ 82,124	\$ 62,989		

## MARION COUNTY, KANSAS

SPECIAL REVENUE FUNDSPECIAL ALCOHOL AND DRUG PROGRAM FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
State Liquor Fund	\$ 4,223	\$ 5,565	\$ 2,300	\$ 3,265
Expenditures				
Contracted services	-	-	\$ 7,863	\$ 7,863
Alcoholic rehabilitation	3,705	3,707	-	(3,707)
Total Expenditures	3,705	3,707	\$ 7,863	\$ 4,156
Receipts Over (Under) Expenditures	518	1,858		
Unencumbered Cash, Beginning	3,386	3,904		
Unencumbered Cash, Ending	\$ 3,904	\$ 5,762		

## MARION COUNTY, KANSAS

SPECIAL REVENUE FUNDSPECIAL BRIDGE FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Ad valorem property tax	\$ 40,275	\$ 198,643	\$ 206,651	\$ (8,008)
Back tax collections	2,000	2,460	1,400	1,060
Motor vehicle tax	22,318	8,779	4,677	4,102
Recreational vehicle tax	418	165	91	74
16/20M vehicle tax	1,060	1,745	342	1,403
Reimbursed expenses	5,266	6,967	5,000	1,967
Miscellaneous	2,478	3,846	-	3,846
Total Cash Receipts	<u>73,815</u>	<u>222,605</u>	<u>\$ 218,161</u>	<u>\$ 4,444</u>
Expenditures				
Personal services	118,553	122,281	\$ 128,560	\$ 6,279
Commodities	51,825	80,368	100,000	19,632
Contractual services	222	-	-	-
Neighborhood revitalization	-	3,247	649	(2,598)
Total Expenditures	<u>170,600</u>	<u>205,896</u>	<u>\$ 229,209</u>	<u>\$ 23,313</u>
Receipts Over (Under) Expenditures	(96,785)	16,709		
Unencumbered Cash, Beginning	<u>154,295</u>	<u>57,510</u>		
Unencumbered Cash, Ending	<u>\$ 57,510</u>	<u>\$ 74,219</u>		

## MARION COUNTY, KANSAS

SPECIAL REVENUE FUNDSPECIAL ROAD AND BRIDGE (68-1103) FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Ad valorem property tax	\$ 1,377	\$ -	\$ -	\$ -
Back tax collections	2,016	2,235	900	1,335
Motor vehicle tax	20,066	4,413	-	4,413
Recreational vehicle tax	379	84	-	84
16/20M vehicle tax	-	1,453	-	1,453
Miscellaneous	-	4,404	-	4,404
Total Cash Receipts	<u>23,838</u>	<u>12,589</u>	<u>\$ 900</u>	<u>\$ 11,689</u>
Expenditures				
Commodities	-	9,417	\$ 158,612	\$ 149,195
Contractual services	-	-	31,797	31,797
Total Expenditures	<u>-</u>	<u>9,417</u>	<u>\$ 190,409</u>	<u>\$ 180,992</u>
Receipts Over (Under) Expenditures	23,838	3,172		
Unencumbered Cash, Beginning	<u>324,179</u>	<u>348,017</u>		
Unencumbered Cash, Ending	<u>\$ 348,017</u>	<u>\$ 351,189</u>		

MARION COUNTY, KANSAS

SPECIAL REVENUE FUND

SPECIAL ROAD MACHINERY AND EQUIPMENT FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		2011 Actual	Budget	
<b>Cash Receipts</b>				
Transfer from Road and Bridge Fund	\$ 335,000	\$ 335,000	\$ 335,000	\$ -
Reimbursements	69,291	24,960	-	24,960
<b>Total Receipts</b>	<u>404,291</u>	<u>359,960</u>	<u>\$ 335,000</u>	<u>\$ 24,960</u>
<b>Expenditures</b>				
Lease purchase - John Deere Loader	35,188	35,117	\$ 35,188	\$ 71
Purchase of equipment	36,070	140,261	216,614	76,353
Operating lease-140H (3)	50,682	16,894	50,682	33,788
Operating lease-12H	17,457	17,457	17,457	-
Operating lease-120M	15,059	15,059	15,059	-
<b>Total Expenditures</b>	<u>154,456</u>	<u>224,788</u>	<u>\$ 335,000</u>	<u>\$ 110,212</u>
Receipts Over (Under) Expenditures	249,835	135,172		
Unencumbered Cash, Beginning	<u>65,421</u>	<u>315,256</u>		
Unencumbered Cash, Ending	<u>\$ 315,256</u>	<u>\$ 450,428</u>		

MARION COUNTY, KANSAS

SPECIAL REVENUE FUND

EMT CLASS GRANTS FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the Year Ended December 31, 2011

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

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts		
State grant	\$ -	\$ 11,160
Expenditures		
EMT class grants	<u>5,715</u>	<u>9,194</u>
Receipts Over (Under) Expenditures	(5,715)	1,966
Unencumbered Cash, Beginning	<u>5,715</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 1,966</u>

MARION COUNTY, KANSAS

SPECIAL REVENUE FUND

JOBS GRANT FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the Year Ended December 31, 2011

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

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts		
State grant	\$ 29,000	\$ 2,500
Expenditures		
JOBS grant expense	<u>2,000</u>	<u>3,754</u>
Receipts Over (Under) Expenditures	27,000	(1,254)
Unencumbered Cash, Beginning	<u>-</u>	<u>27,000</u>
Unencumbered Cash, Ending	<u>\$ 27,000</u>	<u>\$ 25,746</u>

**MARION COUNTY, KANSAS**

**DEBT SERVICE FUND**

**BOND AND INTEREST FUND**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**For the Year Ended December 31, 2011**

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

	<u>2010 Actual</u>	<u>2011</u>		<u>Variance- Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>Cash Receipts</b>				
Back tax collections	\$ 231	\$ 195	\$ 300	\$ (105)
Transfer from Transfer Station Fund	<u>106,170</u>	<u>107,845</u>	<u>107,845</u>	<u>-</u>
<b>Total Cash Receipts</b>	<u>106,401</u>	<u>108,040</u>	<u>\$ 108,145</u>	<u>\$ (105)</u>
<b>Expenditures</b>				
Principal	95,000	100,000	\$ 100,000	\$ -
Interest	11,170	7,845	7,845	-
Commission and postage	-	-	25	25
Cash basis reserve	<u>-</u>	<u>-</u>	<u>32,343</u>	<u>32,343</u>
<b>Total Expenditures</b>	<u>106,170</u>	<u>107,845</u>	<u>\$ 140,213</u>	<u>\$ 32,368</u>
<b>Receipts Over (Under) Expenditures</b>	231	195		
<b>Unencumbered Cash, Beginning</b>	<u>31,793</u>	<u>32,024</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 32,024</u>	<u>\$ 32,219</u>		

MARION COUNTY, KANSAS

DEBT SERVICE FUND

JAIL BOND AND INTEREST FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Sales tax .5%	\$ -	\$ 186,456	\$ -	\$ 186,456
Expenditures	-	-	-	-
Receipts Over (Under) Expenditures	-	186,456		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 186,456		

**MARION COUNTY, KANSAS**

**CAPITAL PROJECT FUND**

**CAPITAL IMPROVEMENTS FUND**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES**

**For the Year Ended December 31, 2011**

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

	<u>2010 Actual</u>	<u>2011</u>		<u>Variance- Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>Cash Receipts</b>				
Transfer from General Fund - 3 mill R & B	\$ 204,840	\$ 316,173	\$ 316,173	\$ -
Transfer from General Fund - 2 mill Sales tax	307,260	210,782	210,782	-
Transfer from General Fund - 4 mill	<u>409,680</u>	<u>334,827</u>	<u>334,827</u>	-
<b>Total Cash Receipts</b>	<u>921,780</u>	<u>861,782</u>	<u>\$ 861,782</u>	<u>\$ -</u>
<b>Expenditures</b>				
Road project	-	<u>446,015</u>	<u>\$ 4,312,805</u>	<u>\$ 3,866,790</u>
<b>Receipts Over (Under) Expenditures</b>	921,780	415,767		
<b>Unencumbered Cash, Beginning</b>	<u>2,529,243</u>	<u>3,451,023</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 3,451,023</u>	<u>\$ 3,866,790</u>		

MARION COUNTY, KANSAS

CAPITAL PROJECT FUND

CAPITAL PROJECT - JAIL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the Year Ended December 31, 2011

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

	<u>2010 Actual</u>	<u>2011</u>		<u>Variance- Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Temporary note	\$ -	\$ 995,035	\$ -	\$ 995,035
Expenditures				
Contractual services	-	673,242	-	(673,242)
Receipts Over (Under) Expenditures	-	321,793		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 321,793		

## MARION COUNTY, KANSAS

ENTERPRISE FUNDTRANSFER STATION FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the Year Ended December 31, 2011

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

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Solid waste assessment fees	\$ 511,790	\$ 522,946	\$ 500,000	\$ 22,946
Miscellaneous	58,173	63,483	25,000	38,483
<b>Total Cash Receipts</b>	<u>569,963</u>	<u>586,429</u>	<u>\$ 525,000</u>	<u>\$ 61,429</u>
<b>Expenditures</b>				
<b>Administrative -</b>				
Personal services	111,105	128,612	\$ 135,712	\$ 7,100
Commodities	35,069	44,115	34,100	(10,015)
Contractual services	293,637	275,458	300,251	24,793
Capital outlay	10,721	68,780	99,138	30,358
Lease purchase - 2010 International truck	23,772	23,772	23,772	-
Lease purchase - 2010 Bobcat skidsteer	-	7,332	-	(7,332)
Transfer to Bond and Interest Fund	106,170	107,845	107,845	-
<b>Total Administrative Expenditures</b>	<u>580,474</u>	<u>655,914</u>	<u>700,818</u>	<u>44,904</u>
<b>Recycling -</b>				
Personal services	-	1,291	39,098	37,807
Contractual services	-	-	1,000	1,000
Commodities	-	-	1,700	1,700
Capital outlay	-	-	43,000	43,000
<b>Total Recycling Expenditures</b>	<u>-</u>	<u>1,291</u>	<u>84,798</u>	<u>83,507</u>
<b>Total Expenditures</b>	<u>580,474</u>	<u>657,205</u>	<u>\$ 785,616</u>	<u>\$ 128,411</u>
Receipts Over (Under) Expenditures	(10,511)	(70,776)		
Unencumbered Cash, Beginning	<u>374,305</u>	<u>363,794</u>		
Unencumbered Cash, Ending	<u>\$ 363,794</u>	<u>\$ 293,018</u>		

**MARION COUNTY, KANSAS**

**PRIVATE PURPOSE TRUST FUND**

**LAW ENFORCEMENT TRUST FUND**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES**

**For the Year Ended December 31, 2011**

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

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts	\$ -	\$ -
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>1,903</u>	<u>1,903</u>
Unencumbered Cash, Ending	<u>\$ 1,903</u>	<u>\$ 1,903</u>

**MARION COUNTY, KANSAS**

**PRIVATE PURPOSE TRUST FUND**

**PROSECUTOR TRAINING ASSISTANCE FUND**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES**

**For the Year Ended December 31, 2011**

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

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts		
Court fees	\$ 1,439	\$ 1,190
Expenditures		
Contractual services	<u>1,078</u>	<u>1,655</u>
Receipts Over (Under) Expenditures	361	(465)
Unencumbered Cash, Beginning	<u>3,335</u>	<u>3,696</u>
Unencumbered Cash, Ending	<u>\$ 3,696</u>	<u>\$ 3,231</u>

## MARION COUNTY, KANSAS

**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
For the Year Ended December 31, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
<b>Distributable Funds -</b>				
Current tax	\$ 7,708,313	\$ 18,262,426	\$ 16,037,960	\$ 9,932,779
Delinquent personal tax	37,804	50,176	36,099	51,881
Delinquent real estate tax	309,974	310,664	298,266	322,372
Local alcoholic liquor tax	-	5,865	5,865	-
Severance tax	-	8,337	8,337	-
Motor vehicle tax	312,766	1,463,245	1,450,778	325,233
Recreational vehicle tax	5,626	27,652	27,188	6,090
Vehicle rental excise tax	-	332	332	-
Transient guest tax	9,327	9,758	9,829	9,256
<b>Total Distributable Funds</b>	<b>\$ 8,383,810</b>	<b>\$ 20,138,455</b>	<b>\$ 17,874,654</b>	<b>\$ 10,647,611</b>
<b>State Funds -</b>				
State educational building tax	\$ 1	\$ 116,528	\$ 116,529	\$ -
State institutional building tax	1	58,264	58,265	-
<b>Total State Funds</b>	<b>\$ 2</b>	<b>\$ 174,792</b>	<b>\$ 174,794</b>	<b>\$ -</b>
<b>Subdivision Funds -</b>				
Cemetery districts	\$ 103	\$ 73,975	\$ 73,974	\$ 104
Cities	95	2,433,807	2,433,846	56
Drainage districts	61,672	14,278	2,215	73,735
Fire districts	19,952	264,383	257,780	26,555
Hospital districts	20	697,405	697,414	11
Improvement districts	394,876	340,805	306,376	429,305
School districts	1,770	5,804,383	5,804,612	1,541
Townships	-	96,402	96,402	-
Watershed districts	160	54,516	54,460	216
North Central Kansas Library - general	-	83,976	83,976	-
North Central Kansas Library - retirement	-	22,228	22,228	-
<b>Total Subdivision Funds</b>	<b>\$ 478,648</b>	<b>\$ 9,886,158</b>	<b>\$ 9,833,283</b>	<b>\$ 531,523</b>
<b>Other Agency Funds -</b>				
Tax holding account	\$ 89,076	\$ 501,589	\$ 472,412	\$ 118,253
Employees tax holding account	7,976	40,159	37,527	10,608
Fish and game licenses	443	5,319	5,251	511
Unclaimed bequests	17,716	-	17,716	-
Micro-loan program	28,330	31,004	15,138	44,196
Pass-thru grant funds	-	23,552	23,552	-
Stray animal	1,057	-	403	654
Law Library	5,481	8,923	3,602	10,802
Inmate Commissary Accounts	6,302	12,311	9,607	9,006
<b>Total Other Agency Funds</b>	<b>\$ 156,381</b>	<b>\$ 622,857</b>	<b>\$ 585,208</b>	<b>\$ 194,030</b>
<b>Grand Total Agency Funds</b>	<b>\$ 9,018,841</b>	<b>\$ 30,822,262</b>	<b>\$ 28,467,939</b>	<b>\$ 11,373,164</b>

## MARION COUNTY, KANSAS

COMPONENT UNITMARION COUNTY EXTENSION COUNCILSCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For Years Ended December 31, 2011 and 2010

	<u>2010</u> <u>Actual</u>	<u>2011</u> <u>Actual</u>
Cash Receipts		
County appropriation	\$ 123,000	\$ 127,000
KSU salary participation	37,752	37,316
Reimbursed services and supplies	2,677	4,181
Interest and miscellaneous income	252	1,023
	<u>163,681</u>	<u>169,520</u>
Total Cash Receipts		
Expenditures and Transfers		
Audit, printing and treasury bond	2,584	2,626
Telephone	1,242	1,467
Postage and supplies	4,354	5,064
Equipment	1,880	317
Miscellaneous	4,947	5,097
Transportation	4,442	4,076
Subsistence	1,128	773
Salaries	123,132	124,996
Social Security and retirement	13,004	13,925
Reimbursed items	1,941	2,464
	<u>158,654</u>	<u>160,805</u>
Total Expenditures and Transfers		
Receipts Over (Under) Expenditures	5,027	8,715
Unencumbered Cash, Beginning	<u>58,233</u>	<u>63,260</u>
Unencumbered Cash, Ending	<u>\$ 63,260</u>	<u>\$ 71,975</u>

**MARION COUNTY, KANSAS**  
**OTHER SUPPLEMENTAL INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

## MARION COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS

For the Year Ended December 31, 2011

COUNTY TREASURER

Cash Balance, January 1		\$ 108,037
Cash Receipts:		
Auto fees	\$ 1,044,273	
Property tax collections	1,503,467	
Sales tax fees	295,288	
Lienholder fees	1,626	
Drivers license fees	41,251	
Dealer fees	525	
Miscellaneous	<u>7,710</u>	2,894,140
Cash Disbursements:		
Refunds	32,346	
Paid to the State	987,283	
Paid to the County - property taxes	1,478,515	
Paid to the County - special auto fees	82,596	
Paid to the County - drivers license fees	4,566	
Sales taxes	295,288	
Special auto compensation	10,298	
Special auto Social Security	788	
Special auto KPERS	771	
Supplies	50,120	
Meeting expenses	5,706	
Telephone	304	
Miscellaneous	<u>263</u>	<u>(2,948,844)</u>
Cash Balance, December 31		\$ <u>53,333</u>
Cash on Hand and Bank		\$ <u>53,333</u>

MARION COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS

For the Year Ended December 31, 2011

COUNTY CLERK

Cash Balance, January 1		\$	-
Cash Receipts:			
Cereal malt beverage licenses	\$	100	
Fish and game licenses		5,319	
Sport fees		268	
Candidates filing fees		325	
Moving permits		125	
Neighborhood Revitalization		1,975	
Firework permit		<u>50</u>	8,162
Cash Disbursements:			
Payments to County Treasurer			<u>(8,162)</u>
Cash Balance, December 31		\$	<u>-</u>
Cash on Hand		\$	<u>-</u>

MARION COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS

For the Year Ended December 31, 2011

REGISTER OF DEEDS

Cash Balance, January 1		\$	-
Cash Receipts:			
Mortgage registration fees	\$	81,144	
Recording fees		30,567	
Technology fees		<u>16,696</u>	128,407
Cash Disbursements:			
Payments to County Treasurer, State and others			<u>(128,387)</u>
Cash Balance, December 31		\$	<u>20</u>
Cash on Hand		\$	<u>20</u>

MARION COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS  
For the Year Ended December 31, 2011

DISTRICT COURT

Cash Balance, January 1		\$	10,803
Cash Receipts:			
Fines	\$	62,554	
PATF		1,192	
IDSF		1,885	
Indigent Defense Fee		312	
Law Library		8,558	
Clerk fees		81,151	
LETC		8,782	
Judicial Branch Surcharge		30,502	
Marriage licenses		2,950	
Judgment and restitution		65,015	
Appearance bonds		17,972	
ADSAP		2,326	
Attorney fees		22,334	
Interest		36	
Reinstatement fees		1,621	
Diversion fees		150	
KBI lab fees		2,995	
Miscellaneous fees		<u>75,936</u>	386,271
Cash Disbursements:			
Payments to County		24,936	
Payments to State Treasurer		188,696	
Payments to others		<u>119,076</u>	<u>(332,708)</u>
Cash Balance, December 31		\$	<u>64,366</u>
Cash on Hand		\$	<u>64,366</u>

MARION COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS

For the Year Ended December 31, 2011

SHERIFF

Cash Balance, January 1		\$	-
Cash Receipts:			
Bonds	\$	18,626	
Delinquent personal property tax collections		48,524	
Miscellaneous fees		<u>13,063</u>	80,213
Cash Disbursements:			
Payments to County Treasurer		61,587	
Payments to others		<u>18,626</u>	<u>(80,213)</u>
Cash Balance, December 31		\$	<u>-</u>
Cash on Hand		\$	<u>-</u>

## MARION COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS

For the Year Ended December 31, 2011

AMBULANCE

Cash Balance, January 1		\$	-
Cash Receipts:			
Ambulance runs	\$ 434,492		
Miscellaneous reimbursements	<u>3,319</u>		437,811
Cash Disbursements:			
Payments to County Treasurer			<u>437,811</u>
Cash Balance, December 31		\$	<u>-</u>
Cash on Hand		\$	<u>-</u>

MARION COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS

For the Year Ended December 31, 2011

COUNTY ENGINEER

Cash Balance, January 1	\$ -
Cash Receipts:	
Cash and charge sales	1,088,119
Cash Disbursements:	
Payments to County Treasurer	<u>(1,088,119)</u>
Cash Balance, December 31	<u>\$ -</u>
Cash on Hand	<u>\$ -</u>

## MARION COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS

For the Year Ended December 31, 2011

COUNTY APPRAISER

Cash Balance, January 1	\$	154
Cash Receipts:		
Copies, maps, etc.		6,878
Cash Disbursements:		
Payments to County Treasurer		<u>(6,990)</u>
Cash Balance, December 31	\$	<u>42</u>
Cash on Hand	\$	<u>42</u>

MARION COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS

For the Year Ended December 31, 2011

NOXIOUS WEED SUPERVISOR

Cash Balance, January 1	\$ -
Cash Receipts:	
Sales of chemical, equipment rental and labor	53,010
Cash Disbursements:	
Payments to County Treasurer	<u>53,010</u>
Cash Balance, December 31	<u>\$ -</u>
Cash on Hand	<u>\$ -</u>

## MARION COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS

For the Year Ended December 31, 2011

HEALTH DEPARTMENT

Cash Balance, January 1		\$	48
Cash Receipts:			
Through State of Kansas			
W.I.C. grant	\$	47,549	
State Formula grant		8,496	
Child Care Facility License grant		5,788	
Maternal and Child Health grant		9,240	
Immunization grants		2,645	
Bioterrorism		13,351	
H1N1 phase III (BT)		1,087	
Title XIX reimbursements		5,133	
Medicare and Blue Cross Blue Shield reimbursements		24,163	
School contracts		5,575	
Health Foundation grant		1,000	
Kansas Safekids Coalition		8,539	
Service fees		19,994	
CECHI grant		13,114	
Morris CoWic payments		20,089	
Child find		803	
			186,566
Cash Disbursements:			
Payments to County Treasurer			(186,566)
Cash Balance, December 31		\$	<u>48</u>
Cash on Hand		\$	<u>48</u>

## MARION COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS

For the Year Ended December 31, 2011

SENIOR TRANSPORTATION SERVICE

Cash Balance, January 1	\$	-
Cash Receipts:		
Bus service donations and reimbursements		1,402
Cash Disbursements:		
Payments to County Treasurer		<u>1,402</u>
Cash Balance, December 31	\$	<u>-</u>
Cash on Hand	\$	<u>-</u>

MARION COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS  
For the Year Ended December 31, 2011

COUNTY ATTORNEY

Cash Balance, January 1		\$	6,584
Cash Receipts:			
Diversion fees	\$	28,031	
Bad check fees		<u>29,575</u>	57,606
Cash Disbursements:			
Payments to Clerk of District Court		20,983	
Payments to County Treasurer		10,360	
Payments to others		<u>27,387</u>	<u>(58,730)</u>
Cash Balance, December 31		\$	<u>5,460</u>
Cash on Hand		\$	<u>5,460</u>

MARION COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS

For the Year Ended December 31, 2011

PLANNING AND ZONING

Cash Balance, January 1		\$	-
Cash Receipts:			
Zoning fees	\$	1,575	
LEPP grant		3,507	
Environmental fees		735	
Reimbursements		<u>3,356</u>	9,173
Cash Disbursements:			
Payments to County Treasurer			<u>9,173</u>
Cash Balance, December 31		\$	<u>-</u>
Cash on Hand		\$	<u>-</u>

MARION COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS

For the Year Ended December 31, 2011

COUNTY LAKE

Cash Balance, January 1		\$	186
Cash Receipts:			
Community Fishers Association Program	\$	25,178	
County park permits		<u>98,653</u>	123,831
Cash Disbursements:			
Payments to County Treasurer			<u>(123,831)</u>
Cash Balance, December 31		\$	<u>186</u>
Cash on Hand		\$	<u>186</u>

MARION COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS

For the Year Ended December 31, 2011

ECONOMIC DEVELOPMENT

Cash Balance, January 1		\$	11,276
Cash Receipts:			
County appropriation	\$	8,000	
Miscellaneous		<u>2,872</u>	10,872
Cash Disbursements:			
Payments to others		16,973	
Payments to County Treasurer		<u>5,175</u>	<u>(22,148)</u>
Cash Balance, December 31		\$	<u>-</u>
Cash on Hand		\$	<u>-</u>

**MARION COUNTY, KANSAS**  
**RECONCILIATION OF 2010 TAX ROLL**  
**December 31, 2011**

2010 Tax Roll - As Adjusted

County Clerk's abstract of 2010 tax roll		\$ 16,809,056
Adjustments to original tax roll:		
Added taxes	\$ 4,590	
Abated taxes	<u>(344,760)</u>	<u>(340,170)</u>
Adjusted 2010 tax roll		<u>16,468,886</u>

2010 Tax Roll - Accounted For

Collections during - 2010 and 2011		16,047,948
Add (deduct) refunds and cancellations - 2010 and 2011		<u>(21,381)</u>
Net tax roll collections		16,026,567
Delinquent personal property taxes for which tax warrants were issued		61,419
Delinquent real estate taxes entered on the tax sale record		<u>380,900</u>
2010 tax roll accounted for		<u>16,468,886</u>
Difference		<u>\$ -</u>