

COUNTY OF NEOSHO, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2011

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

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Neosho County, Kansas

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

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

In our opinion, because of the County's policy to prepare its financial statement on the basis of accounting discussed in the preceding two paragraphs, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Neosho County, Kansas, as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

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

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

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

Respectfully Submitted,

Schlotterbeck and Burns, LLC

December 7, 2012

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 161,318	3,302,230	3,452,241	11,307	287,154	298,461
Special Revenue:						
Ambulance		239,671	234,130	5,541	14,476	20,017
Appraiser's Cost	97,004	182,501	267,939	11,566	11,589	23,155
Direct Election	68,873	20,056	50,711	38,218	1,324	39,542
Employee Benefits	224,496	1,423,108	1,515,916	131,688	22,695	154,383
Fair		4,314	4,108	206		206
Fair Building		2,512	2,435	77		77
Health	392,381	340,149	327,645	404,885	14,389	419,274
Mental Health		95,072	95,072			
Mental Retardation		56,287	56,287			
Noxious Weed	32,974	41,359	65,629	8,704	132	8,836
Road and Bridge	75,968	2,236,122	2,293,816	18,274	160,505	178,779
Service Program for the Elderly	10,593	33,337	43,930			
Special Alcohol Program	2,762	6,358	5,820	3,300		3,300
Special Bridge	567,939	141,971	109,555	600,355		600,355
Special Liability	55,596	84,692	49,760	90,528		90,528
Special Park and Recreation	10,754	1,326		12,080		12,080
Special Capital Improvement	43,734		26,521	17,213	26,521	43,734
Special Equipment Reserve	144,612	290,121	344,930	89,803	8,996	98,799
Special Noxious Weed	17,681			17,681		17,681
Jail Maintenance Reserve	309,392	1,221	1,200	309,413		309,413
Special Highway	1,274,037		362,785	911,252	48,078	959,330
Special Machinery	162,234	45,000	97,898	109,336		109,336
Emergency Telephone Service	29,002	57,249	41,455	44,796	1,986	46,782
Wireless Emergency Telephone Service	74,846	66,973	11,130	130,689	71	130,760
Emergency Telephone Grant	329			329		329
Debt Service:						
Shaw/Elk Road Bond and Interest	7,374	1,005,612	1,005,612	7,374		7,374
Shaw/Elk Road Bond Reserve	500,000			500,000		500,000
Capital Projects:						
Shaw/Elk Road Improvement	8,452,540	1,206,491	4,379,474	5,279,557	114,691	5,394,248
Enterprise:						
Solid Waste	187,578	51,286	61,137	177,727	5,584	183,311
Expendable Trusts:						
Special Auto	1,556	133,739	126,135	9,160		9,160
Prosecuting Attorney Training	6,248	1,797	1,190	6,855		6,855

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

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Law Enforcement Trust	10,340	9,409	1,000	18,749		18,749
Register of Deeds Technology	40,120	14,640	18,612	36,148		36,148
C.E.R.T. Grant	9,796			9,796		9,796
Prosecuting Attorney Check Fees	4,526	2,613	1,768	5,371		5,371
Fish and Game Prosecuting Fee	550	300	325	525		525
D.A.R.E. Grant	1			1		1
Drug Education Donation	1,175	675	588	1,262		1,262
CDBG Micro Loan	65,994	8,470		74,464		74,464
CDBG Udall Road Grant	59,985			59,985		59,985
LEPC Grant	3,089	27,808	10,142	20,755	31	20,786
Resource Typing Grant	8,000			8,000		8,000
Employee Benefit Trust	8,787		519	8,268		8,268
Noxious Weed Grant	402			402		402
Hazardous Material Grant	63			63		63
Total Primary Government (1)	<u>13,124,649</u>	<u>11,134,469</u>	<u>15,067,415</u>	<u>9,191,703</u>	<u>718,222</u>	<u>9,909,925</u>
Composition of Cash:						
Cash and Cash Items on Hand						7,613
Certificates of Deposit						6,650,028
Demand Deposits						7,366,687
Due from Other Government Agencies						28,818
State Municipal Investment Pool						8,502,849
Less: Fiduciary Funds per Schedule 3						(12,646,069)
Adjustment for Rounding						(1)
Total Primary Government (1)						<u>9,909,925</u>

(1) Excluding Fiduciary Funds

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

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

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

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

B. Basis of Presentation

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

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

Governmental Funds:

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

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

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

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

Proprietary Funds:

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

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

Fiduciary Funds:

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

C. Basis of Accounting

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

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

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

D. Budgets

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2011, the County amended the budgets of following funds in the amounts indicated.

		<u>Original Budget</u>	<u>Amended Budget</u>
Noxious Weed Fund	\$	68,500	72,485
Appraiser's Cost Fund		261,000	278,183
Special Alcohol Program Fund		4,840	7,602

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

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

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

- Special Capital Improvement Reserve Fund
- Special Equipment Reserve Fund
- Jail Maintenance Reserve Fund
- Special Machinery Fund
- Special Highway Fund
- Emergency Telephone Grant Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

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

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

Property Taxes and Other Receivables

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

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

Deposits and Investments

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

<u>Investment Type</u>	<u>Book Value</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ 8,502,849	8,502,849	S&P AA Af/S1+

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

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

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

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

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

At December 31, 2011, the carrying amount of the County's deposits was \$14,016,715 and the bank balance was \$14,190,919. Of the bank balance, \$1,938,127 was secured by federal depository insurance and the remaining \$12,252,792 was collateralized securities held by the pledging financial institution's agents in the County's name.

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

At December 31, 2011, the County had invested \$8,502,849 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.

Inventories and Prepaid Expenses

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

Long-Term Debt

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

F. Revenues and Expenditures

Property Tax Revenue Recognition

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

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

Reimbursed Expenses

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

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

Vacation and Sick Pay

The County's policies regarding vacation and sick pay permit employees to accumulate one day of sick pay per month, up to a maximum of 40 days total accumulation. Employees are granted from 5 to 15 days vacation per year, depending on years of service. Unused vacation time may be carried over, with varying limits depending on length of service. Policies prohibit payment for vacation time in lieu of time off and require the cancellation of accumulated sick pay on the date of employment termination, however upon retirement or death, County employees may be paid for 50% of unused sick pay, for up to 320 unused hours.

Interfund Transactions

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

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

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

No violations.

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

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

The County has waived the application of generally accepted accounting principles through December 31, 2011, in accordance with K.S.A. 75-1120(a).

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

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-419 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Neosho County assessed valuation at November 1, 2011 was \$123,511,884. The Sales Tax Revenue bonds and State Revolving Loan (see below) are not subject to this limit. As a result, there is no outstanding debt subject to this limit. The resulting legal debt margin was \$3,705,357.

Sales Tax Revenue Bonds

On October 1, 2009, the County issued \$9,000,000 in Sales Tax Revenue Bonds in conjunction with the Shaw/Elk Road Project (see note below). These bonds will be repaid from the proceeds of the voted sales tax which is funding the project.

Lease Purchase Agreement

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

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

Revolving Loan

At December 31, 2011, the County is obligated under a revolving loan agreement with the State of Kansas. The proceeds of this loan agreement are being used in the Shaw/Elk Road Capital Project (see below). Details of this revolving loan agreement, along with maturities subsequent to December 31, 2011, are presented below.

Changes in Outstanding Debt

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

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>Revenue Bonds:</u>									
Sales Tax Revenue Bonds	3.0-5.0%	10/01/09	\$ 9,000,000	10/01/32	8,700,000		215,000	8,485,000	370,212
<u>Revolving Loans:</u>									
KDOT Revolving Loan	3.64%	06/15/07	6,000,000	02/01/26	5,097,438		234,853	4,862,585	185,547
<u>Lease Purchase Agreements:</u>									
Bomag Reclaimer	2.65%	11/25/09	330,000	11/25/12	189,996		93,484	96,512	4,414
Rock Crusher	4.00%	06/04/10	437,450	06/04/15	397,518		82,326	315,192	15,083
Wheel Loader	2.95%	12/30/10	238,440	12/31/13	238,440		77,156	161,284	6,483
Total Contractual Indebtedness					14,623,392	0	702,819	13,920,573	581,739

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

<u>Principal:</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017-2021</u>	<u>2022-2026</u>	<u>2027-2031</u>	<u>2032</u>	<u>Total</u>
Sales Tax Revenue Bonds	\$ 185,000	190,000	195,000	200,000	205,000	1,135,000	1,385,000	3,870,000	1,120,000	8,485,000
Revolving Loans	243,402	252,261	261,444	270,960	280,823	1,565,093	1,871,445	117,157		4,862,585
Lease Purchase Agreements	261,584	170,941	92,711	47,752						572,988
<u>Interest</u>										
Sales Tax Revenue Bonds	363,763	258,212	352,513	346,662	340,663	1,593,563	1,345,662	840,456	56,000	5,497,494
Revolving Loans	176,998	168,138	158,956	149,439	139,576	536,905	230,553	4,265		1,564,830
Lease Purchase Agreements	17,914	10,108	4,698	952						33,672
Total	1,248,661	1,049,660	1,065,322	1,015,765	966,062	4,830,561	4,832,660	4,831,878	1,176,000	21,016,569

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 1,556
Special Highway Fund	Road and Bridge Fund	100,000
General Fund	Special Equipment Reserve Fund	290,121
Road and Bridge Fund	Special Machinery Fund	45,000
Shaw/Elk Road Project Fund	Shaw/Elk Road Bond and Interest Fund	1,005,612
General Fund	LEPC Grant Fund	23,258

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

Note 4 **Community Development Micro Loan Program**

During 2002, the County received a grant from the Department of Commerce to establish a revolving fund to provide low-interest loans to local business ventures. Earnings from the loans, as well as loan repayments are retained by the County to finance future loans.

A schedule of the loan activity for this program for the year ending December 31, 2011, is presented below:

Loans outstanding January 1, 2011	\$	53,234
Loan principal repaid		<u>(6,862)</u>
Loans outstanding December 31, 2011		<u>46,372</u>

All loans provide for a repayment plan consisting of eighteen months of interest-only payments, followed by a maximum of seven years of principal and interest payments.

Note 5 **Shaw/Elk Construction Project**

During 2006, the County began a project for the reconstruction of two roads in the County, including bridges on those roads. A special sales tax for this project was approved by the voters of the County in 2005. This sales tax will be used exclusively for paying the costs of this road project, including principal and interest on any debt issued in conjunction with the project.

As of December 31, 2011, the total project authorization is \$15,604,888 and the County has expended and encumbered a total of \$14,014,568 to date on this project.

Note 6 **Summary, Disclosure of Significant Contingencies**

Federally Assisted Programs - Compliance Audits

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

Risk Management

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

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

Large Taxpayer Valuation Appealed

The Ash Grove Cement Company, a production facility located within the County, has appealed its tax valuation with the Kansas Board of Tax Appeals. At the time of this report, the outcome of this appeal cannot be determined. In the event that the Board of Tax Appeals should rule against the County, the County could be required to make refunds of taxes already collected under this valuation and adjust or eliminate the future taxation of this entity. Ash Grove's valuation represents approximately 30% of the county's total assessed valuation; a ruling against the County could have a significant impact on future budgets of the County.

Pending Litigation

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

Note 7 **Closure and Postclosure Care Costs of Landfill**

During 1995, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Expenses for monitoring the site over the thirty year post-closure period have not been estimated, but are not expected to have a material impact on the financial statements. Expenses for re-grading and other postclosure costs have not been estimated, and are expected to be performed by County employees as needed.

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

Schedule 1

	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 3,537,027		3,537,027	3,452,241	84,786
Special Revenue:					
Ambulance	246,615		246,615	234,130	12,485
Appraiser's Cost	278,183		278,183	267,939	10,244
Direct Election	80,000		80,000	50,711	29,289
Employee Benefits	1,650,000		1,650,000	1,515,916	134,084
Fair	4,500		4,500	4,108	392
Fair Building	2,700		2,700	2,435	265
Health	317,434	202,639	520,073	327,645	192,428
Mental Health	98,100		98,100	95,072	3,028
Mental Retardation	58,050		58,050	56,287	1,763
Noxious Weed	72,485		72,485	65,629	6,856
Road and Bridge	2,387,814		2,387,814	2,293,816	93,998
Service Program for the Elderly	47,799		47,799	43,930	3,869
Special Alcohol Program	7,602		7,602	5,820	1,782
Special Bridge	445,000		445,000	109,555	335,445
Special Liability	140,000		140,000	49,760	90,240
Special Park and Recreation	16,280		16,280		16,280
Special Noxious Weed	5,143		5,143		5,143
Emergency Telephone Service	72,968		72,968	41,455	31,513
Wireless Emergency Telephone Service	93,000		93,000	11,130	81,870
Debt Service:					
Shaw/Elk Road Bond and Interest	1,005,612		1,005,612	1,005,612	
Enterprise:					
Solid Waste	<u>131,121</u>		<u>131,121</u>	<u>61,137</u>	<u>69,984</u>
Totals	<u>10,697,433</u>	<u>202,639</u>	<u>10,900,072</u>	<u>9,694,328</u>	<u>1,205,744</u>

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,555,180	1,861,164	1,866,268	(5,104)
Motor Vehicle Tax	215,495	187,313	191,820	(4,507)
Recreational Vehicle Tax	2,604	2,453	2,254	199
Delinquent Tax	39,174	31,625	34,445	(2,820)
Countywide Sales Tax	547,927	590,121	550,000	40,121
In Lieu of Tax	1,372	2,266	2,163	103
Mineral Production Tax	62,559	70,318	25,000	45,318
Interest on Tax	98,187	118,137	125,000	(6,863)
Total Taxes	<u>2,522,498</u>	<u>2,863,397</u>	<u>2,796,950</u>	<u>66,447</u>
Intergovernmental				
Emergency Preparedness Grant	22,960	22,460		22,460
Local Alcoholic Liquor Tax	1,600	1,326	1,463	(137)
Contracts with Other Governments	137,443	141,567	141,566	1
Total Intergovernmental	<u>162,003</u>	<u>165,353</u>	<u>143,029</u>	<u>22,324</u>
Licenses, Fees, and Permits				
Mortgage Registration	93,358	104,207	100,000	4,207
Officer Fees	61,322	61,628	85,000	(23,372)
Service Fees	500	3,750	1,500	2,250
Total Licenses, Fees, and Permits	<u>155,180</u>	<u>169,585</u>	<u>186,500</u>	<u>(16,915)</u>
Use of Money and Property				
Interest on Investments	33,899	22,565	45,000	(22,435)
Rent		501		501
Prisoner Board	75,260	76,180	200,000	(123,820)
Total Use of Money and Property	<u>109,159</u>	<u>99,246</u>	<u>245,000</u>	<u>(145,754)</u>
Transfers				
Operating Transfers In	20,473	1,556	6,000	(4,444)
Miscellaneous				
Donations	5,405			
Other	15,594	3,093		3,093
Total Miscellaneous	<u>20,999</u>	<u>3,093</u>		<u>3,093</u>
Total Cash Receipts	<u>2,990,312</u>	<u>3,302,230</u>	<u>3,377,479</u>	<u>(75,249)</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	54,409	54,201	38,563	(15,638)
Contractual Services	1,834	3,474	4,000	526
Commodities	140	167	300	133
Capital Outlay	130			
Reimbursed Expense	(80)	(30)		30
Total County Commission	<u>56,433</u>	<u>57,812</u>	<u>42,863</u>	<u>(14,949)</u>
County Clerk				
Personal Services	96,303	97,492	102,042	4,550
Contractual Services	2,763	2,354	11,505	9,151
Commodities	1,080	355	4,745	4,390
Capital Outlay	399	1,559		(1,559)
Reimbursed Expense	(128)			
Total County Clerk	<u>100,417</u>	<u>101,760</u>	<u>118,292</u>	<u>16,532</u>
County Treasurer				
Personal Services	193,236	187,140	195,730	8,590
Contractual Services	631	811	4,600	3,789
Commodities	7,073	4,708	15,500	10,792
Capital Outlay		467		(467)
Reimbursed Expense	(117,000)	(100,419)	(145,400)	(44,981)
Total County Treasurer	<u>83,940</u>	<u>92,707</u>	<u>70,430</u>	<u>(22,277)</u>

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Attorney				
Personal Services	\$ 160,807	162,043	159,977	(2,066)
Contractual Services	31,912	38,212	27,293	(10,919)
Commodities	4,795	2,488		(2,488)
Capital Outlay	9,075	6,654		(6,654)
Reimbursed Expense	(10)	(24)		24
Total County Attorney	<u>206,579</u>	<u>209,373</u>	<u>187,270</u>	<u>(22,103)</u>
Register of Deeds				
Personal Services	85,328	84,939	84,045	(894)
Contractual Services	1,988	2,577	4,505	1,928
Commodities	1,594	1,791	1,825	34
Capital Outlay	404			
Total Register of Deeds	<u>89,314</u>	<u>89,307</u>	<u>90,375</u>	<u>1,068</u>
Unified Court				
Contractual Services	243,264	241,737	245,297	3,560
Commodities	14,503	15,915	14,500	(1,415)
Capital Outlay	27,354	19,414	8,979	(10,435)
Reimbursed Expense	(23,168)	(24,261)		24,261
Total Unified Court	<u>261,953</u>	<u>252,805</u>	<u>268,776</u>	<u>15,971</u>
Courthouse General				
Personal Services	60,149	53,101	47,099	(6,002)
Contractual Services	418,787	481,913	281,650	(200,263)
Commodities	45,087	31,977	40,000	8,023
Capital Outlay	43,861	12,622	50,000	37,378
Reimbursed Expense	(29,839)	(6,116)		6,116
Total Courthouse General	<u>538,045</u>	<u>573,497</u>	<u>418,749</u>	<u>(154,748)</u>
Abandoned Cemetery Maintenance				
Personal Services	250			
Contractual Services	9,475	8,560	9,400	840
Commodities			500	500
Capital Outlay	250	500		(500)
Reimbursed Expense		(431)		431
Total Abandoned Cemetery Maintenance	<u>9,975</u>	<u>8,629</u>	<u>9,900</u>	<u>1,271</u>
Human Resources				
Personal Services	18,990	12,721	15,000	2,279
Contractual Services	17,705	16,635	16,220	(415)
Commodities		207	3,500	3,293
Total Human Resources	<u>36,695</u>	<u>29,563</u>	<u>34,720</u>	<u>5,157</u>
Total General Government	<u>1,383,351</u>	<u>1,415,453</u>	<u>1,241,375</u>	<u>(174,078)</u>
Public Works				
Public Safety				
Sheriff				
Personal Services	558,022	546,457	533,934	(12,523)
Contractual Services	22,876	19,799	22,000	2,201
Commodities	110,335	93,771	92,494	(1,277)
Capital Outlay	10,544	25,341		(25,341)
Reimbursed Expense	(41,572)	(40,737)		40,737
Total Sheriff	<u>660,205</u>	<u>644,631</u>	<u>648,428</u>	<u>3,797</u>
Sheriff - Jail				
Personal Services	425,993	377,733	423,775	46,042
Contractual Services	163,592	259,173	128,800	(130,373)
Commodities	104,508	35,931	94,000	58,069
Capital Outlay	1,464	9,302		(9,302)
Reimbursed Expense	(33,955)	(48,012)		48,012
Total Sheriff - Jail	<u>661,602</u>	<u>634,127</u>	<u>646,575</u>	<u>12,448</u>

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Juvenile Detention				
Contractual Services	\$ 73,712	81,209	51,649	(29,560)
Commodities	675			
Total Juvenile Detention	<u>74,387</u>	<u>81,209</u>	<u>51,649</u>	<u>(29,560)</u>
Ambulance Service				
Contractual Services	<u>12,484</u>			
Emergency Preparedness				
Personal Services	45,613	45,124	42,926	(2,198)
Contractual Services	3,802	3,007	11,170	8,163
Commodities	1,416	231	8,950	8,719
Capital Outlay	3,398	200		(200)
Reimbursed Expense	(157)		(22,000)	(22,000)
Total Emergency Preparedness	<u>54,072</u>	<u>48,562</u>	<u>41,046</u>	<u>(7,516)</u>
Emergency Telephone Service				
Personal Services	284,330	284,347	273,130	(11,217)
Contractual Services	20,604	5,408	15,610	10,202
Commodities	2,745	3,436	4,279	843
Capital Outlay	299			
Reimbursed Expense	(4,925)	(5,169)		5,169
Total Emergency Telephone Service	<u>303,053</u>	<u>288,022</u>	<u>293,019</u>	<u>4,997</u>
Total Public Safety	<u>1,765,803</u>	<u>1,696,551</u>	<u>1,680,717</u>	<u>(15,834)</u>
Health				
Coroner				
Contractual Services	7,834	8,794	6,120	(2,674)
Commodities	244			
Reimbursed Expense	(7,252)	(6,851)		6,851
Total Coroner	<u>826</u>	<u>1,943</u>	<u>6,120</u>	<u>4,177</u>
Agriculture				
Agricultural Appropriations				
Contractual Services	283			
Conservation District	17,750	15,975	15,975	
Total Agricultural Appropriations	<u>18,033</u>	<u>15,975</u>	<u>15,975</u>	
Culture and Recreation				
Other Culture and Recreation				
Contractual Services	<u>500</u>	<u>500</u>	<u>540</u>	<u>40</u>
Economic Development				
Economic Development Appropriations				
Contractual Services	6,873	9,777	42,300	32,523
Reimbursed Expense	(1,959)	(1,337)		1,337
Total Economic Development Appropriations	<u>4,914</u>	<u>8,440</u>	<u>42,300</u>	<u>33,860</u>
Transfers				
Operating Transfers Out	<u>547,927</u>	<u>313,379</u>	<u>550,000</u>	<u>236,621</u>
Total Expenditures and Transfers	<u>3,721,354</u>	<u>3,452,241</u>	<u>3,537,027</u>	<u>84,786</u>
Receipts Over (Under)				
Expenditures and Transfers	(731,042)	(150,011)		
Unencumbered Cash, Beginning	<u>892,360</u>	<u>161,318</u>		
Unencumbered Cash, Ending	<u>161,318</u>	<u>11,307</u>		

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 225,689	208,465	208,062	403
Motor Vehicle Tax	25,553	26,277	27,892	(1,615)
Recreational Vehicle Tax	312	347	328	19
Delinquent Tax	4,948	4,328	4,858	(530)
16/20 M Truck Tax			1,151	(1,151)
In Lieu of Tax	199	254	314	(60)
Total Cash Receipts	<u>256,701</u>	<u>239,671</u>	<u>242,605</u>	<u>(2,934)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	274,017	246,614	246,615	1
Reimbursed Expense	(12,484)	(12,484)		12,484
Total Expenditures and Transfers	<u>261,533</u>	<u>234,130</u>	<u>246,615</u>	<u>12,485</u>
Receipts Over (Under)				
Expenditures and Transfers	(4,832)	5,541		
Unencumbered Cash, Beginning	<u>4,832</u>			
Unencumbered Cash, Ending		<u>5,541</u>		

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

For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 229,306	151,467	151,010	457
Motor Vehicle Tax	25,056	26,112	28,322	(2,210)
Recreational Vehicle Tax	302	346	333	13
Delinquent Tax	5,012	4,392	4,974	(582)
16/20 M Truck Tax			1,169	(1,169)
In Lieu of Tax	203	184	319	(135)
Total Cash Receipts	<u>259,879</u>	<u>182,501</u>	<u>186,127</u>	<u>(3,626)</u>
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	192,821	228,647	225,000	(3,647)
Contractual Services	48,666	28,305	43,000	14,695
Commodities	14,236	17,483	16,500	(983)
Capital Outlay	3,918	440	500	60
Reimbursed Expense	(8,441)	(6,936)	(6,817)	119
Total Expenditures and Transfers	<u>251,200</u>	<u>267,939</u>	<u>278,183</u>	<u>10,244</u>
Receipts Over (Under) Expenditures and Transfers	8,679	(85,438)		
Unencumbered Cash, Beginning	<u>88,325</u>	<u>97,004</u>		
Unencumbered Cash, Ending	<u>97,004</u>	<u>11,566</u>		

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 71,296	10,644	10,429	215
Motor Vehicle Tax	8,036	7,845	8,786	(941)
Recreational Vehicle Tax	93	105	103	2
Delinquent Tax	1,718	1,449	1,596	(147)
16/20 M Truck Tax			363	(363)
In Lieu of Tax	63	13	99	(86)
Total Cash Receipts	<u>81,206</u>	<u>20,056</u>	<u>21,376</u>	<u>(1,320)</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	29,549	12,732	25,246	12,514
Contractual Services	54,018	29,276	38,450	9,174
Commodities	11,255	2,573	16,304	13,731
Capital Outlay		6,745		(6,745)
Reimbursed Expense	(959)	(615)		615
Total Expenditures and Transfers	<u>93,863</u>	<u>50,711</u>	<u>80,000</u>	<u>29,289</u>
Receipts Over (Under)				
Expenditures and Transfers	(12,657)	(30,655)		
Unencumbered Cash, Beginning	<u>81,530</u>	<u>68,873</u>		
Unencumbered Cash, Ending	<u>68,873</u>	<u>38,218</u>		

Neosho County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,197,062	1,260,629	1,259,371	1,258
Motor Vehicle Tax	125,647	136,129	147,939	(11,810)
Recreational Vehicle Tax	1,524	1,804	1,739	65
Delinquent Tax	25,855	23,010	25,753	(2,743)
16/20 M Truck Tax			6,107	(6,107)
In Lieu of Tax	1,058	1,536	1,668	(132)
Total Cash Receipts	<u>1,351,146</u>	<u>1,423,108</u>	<u>1,442,577</u>	<u>(19,469)</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	1,439,929	1,515,916	1,650,000	134,084
Operating Transfers Out	102,152			
Reimbursed Expense	(39,585)			
Total Expenditures and Transfers	<u>1,502,496</u>	<u>1,515,916</u>	<u>1,650,000</u>	<u>134,084</u>
Receipts Over (Under)				
Expenditures and Transfers	(151,350)	(92,808)		
Unencumbered Cash, Beginning	<u>375,846</u>	<u>224,496</u>		
Unencumbered Cash, Ending	<u>224,496</u>	<u>131,688</u>		

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

For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 75,831			
Motor Vehicle Tax	8,631		9,369	(9,369)
Recreational Vehicle Tax	105		110	(110)
Delinquent Tax	1,739		1,638	(1,638)
16/20 M Truck Tax			387	(387)
In Lieu of Tax	67		106	(106)
Total Cash Receipts	<u>86,373</u>	<u> </u>	<u>11,610</u>	<u>(11,610)</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>89,046</u>	<u> </u>	<u>13,354</u>	<u>13,354</u>
Total Expenditures and Transfers	<u>89,046</u>	<u> </u>	<u>13,354</u>	<u>13,354</u>
Receipts Over (Under)				
Expenditures and Transfers	(2,673)			
Unencumbered Cash, Beginning	<u>2,673</u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 4,103	3,746	3,769	(23)
Motor Vehicle Tax	471	475	507	(32)
Recreational Vehicle Tax	6	6	6	
Delinquent Tax	96	82	89	(7)
16/20 M Truck Tax			21	(21)
In Lieu of Tax	4	5	6	(1)
Total Cash Receipts	<u>4,680</u>	<u>4,314</u>	<u>4,398</u>	<u>(84)</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	5,000	4,500	4,500	
Reimbursed Expense	(206)	(392)		392
Total Expenditures and Transfers	<u>4,794</u>	<u>4,108</u>	<u>4,500</u>	<u>392</u>
Receipts Over (Under)				
Expenditures and Transfers	(114)	206		
Unencumbered Cash, Beginning	<u>114</u>			
Unencumbered Cash, Ending	<u><u>114</u></u>	<u><u>206</u></u>		

Neosho County, Kansas
Fair Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,488	2,169	2,209	(40)
Motor Vehicle Tax	283	287	307	(20)
Recreational Vehicle Tax	3	4	4	
Delinquent Tax	58	49	54	(5)
16/20 M Truck Tax			13	(13)
In Lieu of Tax	2	3	3	
Total Cash Receipts	<u>2,834</u>	<u>2,512</u>	<u>2,590</u>	<u>(78)</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	3,000	2,700	2,700	
Reimbursed Expense	(77)	(265)		265
Total Expenditures and Transfers	<u>2,923</u>	<u>2,435</u>	<u>2,700</u>	<u>265</u>
Receipts Over (Under)				
Expenditures and Transfers	(89)	77		
Unencumbered Cash, Beginning	<u>89</u>			
Unencumbered Cash, Ending		<u>77</u>		

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 72,591	60,998	60,840	158
Motor Vehicle Tax	8,755	8,598	8,970	(372)
Recreational Vehicle Tax	107	113	105	8
Delinquent Tax	1,539	1,345	1,567	(222)
16/20 M Truck Tax			370	(370)
In Lieu of Tax	64	74	101	(27)
Total Taxes	<u>83,056</u>	<u>71,128</u>	<u>71,953</u>	<u>(825)</u>
Intergovernmental				
Federal Financial Assistance	207,134	163,951		163,951
State Grant	29,080	38,688		38,688
Total Intergovernmental	<u>236,214</u>	<u>202,639</u>		<u>202,639</u>
Licenses, Fees, and Permits				
Service Fees	60,621	66,382	50,166	16,216
Total Cash Receipts	<u>379,891</u>	<u>340,149</u>	<u>122,119</u>	<u>218,030</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	219,896	213,412	218,934	5,522
Contractual Services	61,544	49,685	48,500	(1,185)
Commodities	42,372	49,136	50,000	864
Capital Outlay	33,842	15,412		(15,412)
Total Health Department	<u>357,654</u>	<u>327,645</u>	<u>317,434</u>	<u>(10,211)</u>
Budget Credit			<u>202,639</u>	<u>202,639</u>
Total Expenditures and Transfers	<u>357,654</u>	<u>327,645</u>	<u>520,073</u>	<u>192,428</u>
Receipts Over (Under)				
Expenditures and Transfers	22,237	12,504		
Unencumbered Cash, Beginning	<u>370,144</u>	<u>392,381</u>		
Unencumbered Cash, Ending	<u>392,381</u>	<u>404,885</u>		

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

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 89,037	82,730	82,569	161
Motor Vehicle Tax	10,366	10,341	10,997	(656)
Recreational Vehicle Tax	126	136	129	7
Delinquent Tax	2,076	1,764	1,933	(169)
16/20 M Truck Tax			454	(454)
In Lieu of Tax	79	101	124	(23)
Total Cash Receipts	<u>101,684</u>	<u>95,072</u>	<u>96,206</u>	<u>(1,134)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>104,065</u>	<u>95,072</u>	<u>98,100</u>	<u>3,028</u>
Total Expenditures and Transfers	<u>104,065</u>	<u>95,072</u>	<u>98,100</u>	<u>3,028</u>
Receipts Over (Under) Expenditures and Transfers	(2,381)			
Unencumbered Cash, Beginning	<u>2,381</u>			
Unencumbered Cash, Ending	<u></u>	<u></u>		

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

For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 52,479	49,006	48,875	131
Motor Vehicle Tax	6,125	6,099	6,481	(382)
Recreational Vehicle Tax	74	80	76	4
Delinquent Tax	1,224	1,042	1,140	(98)
16/20 M Truck Tax			268	(268)
In Lieu of Tax	46	60	73	(13)
Total Cash Receipts	<u>59,948</u>	<u>56,287</u>	<u>56,913</u>	<u>(626)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>61,599</u>	<u>56,287</u>	<u>58,050</u>	<u>1,763</u>
Total Expenditures and Transfers	<u>61,599</u>	<u>56,287</u>	<u>58,050</u>	<u>1,763</u>
Receipts Over (Under) Expenditures and Transfers	(1,651)			
Unencumbered Cash, Beginning	<u>1,651</u>			
Unencumbered Cash, Ending	<u></u>	<u></u>		

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

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,961	38,903	38,793	110
Motor Vehicle Tax	8,212	1,691	414	1,277
Recreational Vehicle Tax	94	19	5	14
Delinquent Tax	1,506	699	277	422
16/20 M Truck Tax			17	(17)
In Lieu of Tax	3	47	5	42
Total Cash Receipts	<u>13,776</u>	<u>41,359</u>	<u>39,511</u>	<u>1,848</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	39,095	38,986	42,000	3,014
Contractual Services	6,342	2,886	3,000	114
Commodities	30,327	28,703	32,485	3,782
Capital Outlay	136	648		(648)
Reimbursed Expense	(7,322)	(5,594)	(5,000)	594
Total Expenditures and Transfers	<u>68,578</u>	<u>65,629</u>	<u>72,485</u>	<u>6,856</u>
Receipts Over (Under)				
Expenditures and Transfers	(54,802)	(24,270)		
Unencumbered Cash, Beginning	<u>87,776</u>	<u>32,974</u>		
Unencumbered Cash, Ending	<u>32,974</u>	<u>8,704</u>		

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

For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,647,041	1,278,392	1,272,623	5,769
Motor Vehicle Tax	201,836	203,886	203,969	(83)
Recreational Vehicle Tax	2,567	2,658	2,397	261
Delinquent Tax	34,966	30,470	34,493	(4,023)
16/20 M Truck Tax			8,420	(8,420)
In Lieu of Tax	1,458	1,552	2,300	(748)
Total Taxes	<u>1,887,868</u>	<u>1,516,958</u>	<u>1,524,202</u>	<u>(7,244)</u>
Intergovernmental				
Special City & County Highway	665,700	618,530	638,712	(20,182)
Equalization and Adjustment	2,696	634	17,900	(17,266)
Total Intergovernmental	<u>668,396</u>	<u>619,164</u>	<u>656,612</u>	<u>(37,448)</u>
Transfers				
Operating Transfers In		100,000	100,000	
Total Cash Receipts	<u>2,556,264</u>	<u>2,236,122</u>	<u>2,280,814</u>	<u>(44,692)</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	938,863	907,317	847,756	(59,561)
Contractual Services	509,925	436,839	170,000	(266,839)
Commodities	1,203,434	1,045,770	1,370,058	324,288
Reimbursed Expense	(200,926)	(141,110)		141,110
Total County Engineer	<u>2,451,296</u>	<u>2,248,816</u>	<u>2,387,814</u>	<u>138,998</u>
Transfers				
County Engineer				
Operating Transfers Out	29,000	45,000		(45,000)
Total Expenditures and Transfers	<u>2,480,296</u>	<u>2,293,816</u>	<u>2,387,814</u>	<u>93,998</u>
Receipts Over (Under)				
Expenditures and Transfers	75,968	(57,694)		
Unencumbered Cash, Beginning		<u>75,968</u>		
Unencumbered Cash, Ending	<u>75,968</u>	<u>18,274</u>		

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 43,155	27,373	27,291	82
Motor Vehicle Tax	5,019	5,001	5,329	(328)
Recreational Vehicle Tax	61	66	63	3
Delinquent Tax	1,027	864	938	(74)
16/20 M Truck Tax			220	(220)
In Lieu of Tax	38	33	60	(27)
Total Cash Receipts	<u>49,300</u>	<u>33,337</u>	<u>33,901</u>	<u>(564)</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	<u>53,110</u>	<u>43,930</u>	<u>47,799</u>	<u>3,869</u>
Total Expenditures and Transfers	<u>53,110</u>	<u>43,930</u>	<u>47,799</u>	<u>3,869</u>
Receipts Over (Under)				
Expenditures and Transfers	(3,810)	(10,593)		
Unencumbered Cash, Beginning	<u>14,403</u>	<u>10,593</u>		
Unencumbered Cash, Ending	<u>10,593</u>	<u>10,593</u>		

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

For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 4,613	6,358	4,840	1,518
Total Cash Receipts	<u>4,613</u>	<u>6,358</u>	<u>4,840</u>	<u>1,518</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	4,538	5,784	7,602	1,818
Commodities	<u>25</u>	<u>36</u>		(<u>36</u>)
Total Expenditures and Transfers	<u>4,563</u>	<u>5,820</u>	<u>7,602</u>	<u>1,782</u>
Receipts Over (Under)				
Expenditures and Transfers	50	538		
Unencumbered Cash, Beginning	<u>2,712</u>	<u>2,762</u>		
Unencumbered Cash, Ending	<u>2,762</u>	<u>3,300</u>		

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

For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 113,868	122,976	122,293	683
Motor Vehicle Tax	21,771	16,070	14,069	2,001
Recreational Vehicle Tax	276	205	165	40
Delinquent Tax	3,558	2,571	2,476	95
16/20 M Truck Tax			581	(581)
In Lieu of Tax	101	149	159	(10)
Total Cash Receipts	<u>139,574</u>	<u>141,971</u>	<u>139,743</u>	<u>2,228</u>
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services	32,171	109,555	445,000	335,445
Reimbursed Expense	(1,096)			
Total Expenditures and Transfers	<u>31,075</u>	<u>109,555</u>	<u>445,000</u>	<u>335,445</u>
Receipts Over (Under)				
Expenditures and Transfers	108,499	32,416		
Unencumbered Cash, Beginning	<u>459,440</u>	<u>567,939</u>		
Unencumbered Cash, Ending	<u>567,939</u>	<u>600,355</u>		

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

For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 697	82,292	82,318	(26)
Motor Vehicle Tax	8,887	1,456		1,456
Recreational Vehicle Tax	102	15		15
Delinquent Tax	1,806	829	235	594
In Lieu of Tax		100		100
Total Cash Receipts	<u>11,492</u>	<u>84,692</u>	<u>82,553</u>	<u>2,139</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	84,035	49,883	140,000	90,117
Reimbursed Expense	(11)	(123)		123
Total Expenditures and Transfers	<u>84,024</u>	<u>49,760</u>	<u>140,000</u>	<u>90,240</u>
Receipts Over (Under)				
Expenditures and Transfers	(72,532)	34,932		
Unencumbered Cash, Beginning	<u>128,128</u>	<u>55,596</u>		
Unencumbered Cash, Ending	<u>55,596</u>	<u>90,528</u>		

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

For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,600	1,326	1,463	(137)
Total Cash Receipts	<u>1,600</u>	<u>1,326</u>	<u>1,463</u>	<u>(137)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	4,576		16,280	16,280
Total Expenditures and Transfers	<u>4,576</u>		<u>16,280</u>	<u>16,280</u>
Receipts Over (Under)				
Expenditures and Transfers	(2,976)	1,326		
Unencumbered Cash, Beginning	<u>13,730</u>	<u>10,754</u>		
Unencumbered Cash, Ending	<u>10,754</u>	<u>12,080</u>		

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Reconstruction and Remodeling		
General Government	<u>16,985</u>	<u>26,521</u>
Total Expenditures and Transfers	<u>16,985</u>	<u>26,521</u>
Receipts Over (Under)		
Expenditures and Transfers	(16,985)	(26,521)
Unencumbered Cash, Beginning	<u>60,719</u>	<u>43,734</u>
Unencumbered Cash, Ending	<u><u>43,734</u></u>	<u><u>17,213</u></u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>547,927</u>	<u>290,121</u>
Total Cash Receipts	<u>547,927</u>	<u>290,121</u>
 Expenditures and Transfers		
Equipment		
Equipment		
General Government	15,095	8,996
Public Works	779,104	285,864
Public Safety	<u>216,975</u>	<u>50,070</u>
Total Expenditures and Transfers	<u>1,011,174</u>	<u>344,930</u>
 Receipts Over (Under)		
Expenditures and Transfers	(463,247)	(54,809)
 Unencumbered Cash, Beginning	<u>607,859</u>	<u>144,612</u>
Unencumbered Cash, Ending	<u><u>144,612</u></u>	<u><u>89,803</u></u>

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

For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Miscellaneous				
Sale of Surplus Property	\$ 12,555			
Total Cash Receipts	<u>12,555</u>			
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Contractual Services	17		5,143	5,143
Capital Outlay				
Total Expenditures and Transfers	<u>17</u>		<u>5,143</u>	<u>5,143</u>
Receipts Over (Under)				
Expenditures and Transfers	12,538			
Unencumbered Cash, Beginning	<u>5,143</u>	<u>17,681</u>		
Unencumbered Cash, Ending	<u>17,681</u>	<u>17,681</u>		

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 1,792	1,116
Miscellaneous		
Other	<u>105</u>	<u>105</u>
Total Cash Receipts	<u>1,792</u>	<u>1,221</u>
Expenditures and Transfers		
Public Safety		
Sheriff - Jail		
Contractual Services	142,189	1,200
Commodities	2,361	
Capital Outlay	<u>6,195</u>	
Total Expenditures and Transfers	<u>150,745</u>	<u>1,200</u>
Receipts Over (Under)		
Expenditures and Transfers	(148,953)	21
Unencumbered Cash, Beginning	<u>458,345</u>	<u>309,392</u>
Unencumbered Cash, Ending	<u><u>309,392</u></u>	<u><u>309,413</u></u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	367,010	222,785
Commodities		48,078
Capital Outlay		4,160
Reimbursed Expense		(12,238)
Total Construction	<u>367,010</u>	<u>262,785</u>
Transfers		
Operating Transfers Out		<u>100,000</u>
Total Expenditures and Transfers	<u>367,010</u>	<u>362,785</u>
Receipts Over (Under)		
Expenditures and Transfers	(367,010)	(362,785)
Unencumbered Cash, Beginning	<u>1,641,047</u>	<u>1,274,037</u>
Unencumbered Cash, Ending	<u><u>1,274,037</u></u>	<u><u>911,252</u></u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>29,000</u>	<u>45,000</u>
Total Cash Receipts	<u>29,000</u>	<u>45,000</u>
 Expenditures and Transfers		
Equipment		
Equipment		
Public Works	<u>198,950</u>	<u>97,898</u>
Total Expenditures and Transfers	<u>198,950</u>	<u>97,898</u>
 Receipts Over (Under)		
Expenditures and Transfers	(169,950)	(52,898)
 Unencumbered Cash, Beginning	<u>332,184</u>	<u>162,234</u>
Unencumbered Cash, Ending	<u><u>162,234</u></u>	<u><u>109,336</u></u>

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

For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Contracts with Other Governments	\$ 34,361	35,392	35,390	2
Emergency Telephone Tax	<u>28,856</u>	<u>21,857</u>	<u>25,000</u>	(3,143)
Total Cash Receipts	<u>63,217</u>	<u>57,249</u>	<u>60,390</u>	(3,141)
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	34,139	39,042	35,465	(3,577)
Commodities	1,337	427	18,000	17,573
Capital Outlay	<u>5,422</u>	<u>1,986</u>	<u>19,503</u>	<u>17,517</u>
Total Expenditures and Transfers	<u>40,898</u>	<u>41,455</u>	<u>72,968</u>	<u>31,513</u>
Receipts Over (Under)				
Expenditures and Transfers	22,319	15,794		
Unencumbered Cash, Beginning	<u>6,683</u>	<u>29,002</u>		
Unencumbered Cash, Ending	<u>29,002</u>	<u>44,796</u>		

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

For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
State Grant	\$ 181,025	36,648	63,000	(26,352)
Emergency Telephone Tax	31,621	30,325	30,000	325
Total Cash Receipts	<u>212,646</u>	<u>66,973</u>	<u>93,000</u>	<u>(26,027)</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	45,691	9,342	4,000	(5,342)
Commodities		254	29,000	28,746
Capital Outlay		1,534	60,000	58,466
Total Expenditures and Transfers	<u>45,691</u>	<u>11,130</u>	<u>93,000</u>	<u>81,870</u>
Receipts Over (Under)				
Expenditures and Transfers	166,955	55,843		
Unencumbered Cash, Beginning	(92,109)	74,846		
Unencumbered Cash, Ending	<u>74,846</u>	<u>130,689</u>		

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	329	329
Unencumbered Cash, Ending	329	329

Neosho County, Kansas
Shaw/Elk Road Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$		1,005,612	(1,005,612)
Transfers				
Operating Transfers In	1,099,612	1,005,612		1,005,612
Total Cash Receipts	<u>1,099,612</u>	<u>1,005,612</u>	<u>1,005,612</u>	<u></u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	300,000	215,000		(215,000)
Interest	<u>379,213</u>	<u>370,212</u>		(370,212)
Total Bonds	<u>679,213</u>	<u>585,212</u>		(585,212)
State Revolving Loan				
Principal	226,604	234,853	450,523	215,670
Interest	<u>193,795</u>	<u>185,547</u>	<u>555,089</u>	<u>369,542</u>
Total State Revolving Loan	<u>420,399</u>	<u>420,400</u>	<u>1,005,612</u>	<u>585,212</u>
Total Expenditures and Transfers	<u>1,099,612</u>	<u>1,005,612</u>	<u>1,005,612</u>	<u></u>
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>7,374</u>	<u>7,374</u>		
Unencumbered Cash, Ending	<u><u>7,374</u></u>	<u><u>7,374</u></u>		

Neosho County, Kansas
Shaw/Elk Road Bond Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>500,000</u>	<u>500,000</u>
Unencumbered Cash, Ending	<u>500,000</u>	<u>500,000</u>

Neosho County, Kansas
Shaw/Elk Road Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Countywide Sales Tax	\$ 1,091,999	1,170,286
Use of Money and Property		
Interest on Investments	<u>53,641</u>	<u>36,205</u>
Total Cash Receipts	<u>1,145,640</u>	<u>1,206,491</u>
Expenditures and Transfers		
Public Works		
County Engineer		
Contractual Services	474,417	3,342,300
Commodities		87
Capital Outlay	15,960	50,535
Operating Transfers Out	1,099,612	1,005,612
Reimbursed Expense	(<u>175,362</u>)	(<u>19,060</u>)
Total Expenditures and Transfers	<u>1,414,627</u>	<u>4,379,474</u>
Receipts Over (Under)		
Expenditures and Transfers	(268,987)	(3,172,983)
Unencumbered Cash, Beginning	<u>8,721,527</u>	<u>8,452,540</u>
Unencumbered Cash, Ending	<u><u>8,452,540</u></u>	<u><u>5,279,557</u></u>

Neosho County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 27,458	51,286	30,000	21,286
Total Cash Receipts	<u>27,458</u>	<u>51,286</u>	<u>30,000</u>	<u>21,286</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	37,471	37,957	38,821	864
Contractual Services	13,067	17,651	24,100	6,449
Commodities	7,105	5,270	68,200	62,930
Capital Outlay		259		(259)
Total Expenditures and Transfers	<u>57,643</u>	<u>61,137</u>	<u>131,121</u>	<u>69,984</u>
Receipts Over (Under)				
Expenditures and Transfers	(30,185)	(9,851)		
Unencumbered Cash, Beginning	<u>217,763</u>	<u>187,578</u>		
Unencumbered Cash, Ending	<u>187,578</u>	<u>177,727</u>		

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 142,330	133,739
Total Cash Receipts	<u>142,330</u>	<u>133,739</u>
 Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	127,418	110,775
Contractual Services	3,777	3,299
Commodities	9,591	10,505
Reimbursed Expense	(12)	
Total County Treasurer	<u>140,774</u>	<u>124,579</u>
Transfers		
County Treasurer		
Operating Transfers Out	<u>20,473</u>	<u>1,556</u>
Total Expenditures and Transfers	<u>161,247</u>	<u>126,135</u>
 Receipts Over (Under)		
Expenditures and Transfers	(18,917)	7,604
 Unencumbered Cash, Beginning	<u>20,473</u>	<u>1,556</u>
Unencumbered Cash, Ending	<u><u>1,556</u></u>	<u><u>9,160</u></u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ <u>1,975</u>	<u>1,797</u>
Total Cash Receipts	<u>1,975</u>	<u>1,797</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>773</u>	<u>1,190</u>
Total Expenditures and Transfers	<u>773</u>	<u>1,190</u>
 Receipts Over (Under)		
Expenditures and Transfers	1,202	607
 Unencumbered Cash, Beginning	<u>5,046</u>	<u>6,248</u>
Unencumbered Cash, Ending	<u><u>6,248</u></u>	<u><u>6,855</u></u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 75	6,117
Licenses, Fees, and Permits		
Officer Fees	305	1,357
Miscellaneous		
Sale of Confiscations	8,102	
Other	1,059	1,935
Total Miscellaneous	<u>9,161</u>	<u>1,935</u>
Total Cash Receipts	<u>9,541</u>	<u>9,409</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	1,446	1,000
Capital Outlay	<u>2,772</u>	
Total Expenditures and Transfers	<u>4,218</u>	<u>1,000</u>
 Receipts Over (Under)		
Expenditures and Transfers	5,323	8,409
 Unencumbered Cash, Beginning	<u>5,017</u>	<u>10,340</u>
Unencumbered Cash, Ending	<u><u>10,340</u></u>	<u><u>18,749</u></u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 18,574	14,640
Total Cash Receipts	18,574	14,640
Expenditures and Transfers		
General Government		
Register of Deeds		
Capital Outlay	16,917	18,612
Total Expenditures and Transfers	16,917	18,612
Receipts Over (Under)		
Expenditures and Transfers	1,657	(3,972)
Unencumbered Cash, Beginning	38,463	40,120
Unencumbered Cash, Ending	40,120	36,148

Neosho County, Kansas
C.E.R.T. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Safety		
Contractual Services	15	
Commodities	<u>475</u>	_____
Total Expenditures and Transfers	<u>490</u>	_____
Receipts Over (Under)		
Expenditures and Transfers	(490)	
Unencumbered Cash, Beginning	<u>10,286</u>	<u>9,796</u>
Unencumbered Cash, Ending	<u><u>9,796</u></u>	<u><u>9,796</u></u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,800	2,613
Total Cash Receipts	<u>2,800</u>	<u>2,613</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services		1,595
Commodities		173
Capital Outlay	6,991	
Total Expenditures and Transfers	<u>6,991</u>	<u>1,768</u>
 Receipts Over (Under)		
Expenditures and Transfers	(4,191)	845
 Unencumbered Cash, Beginning	<u>8,717</u>	<u>4,526</u>
Unencumbered Cash, Ending	<u><u>4,526</u></u>	<u><u>5,371</u></u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ <u>150</u>	<u>300</u>
Total Cash Receipts	<u>150</u>	<u>300</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>100</u>	<u>325</u>
Total Expenditures and Transfers	<u>100</u>	<u>325</u>
 Receipts Over (Under)		
Expenditures and Transfers	50	(25)
 Unencumbered Cash, Beginning	<u>500</u>	<u>550</u>
Unencumbered Cash, Ending	<u><u>550</u></u>	<u><u>525</u></u>

Neosho County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____1	_____1
Unencumbered Cash, Ending	<u>_____1</u>	<u>_____1</u>

Neosho County, Kansas
Drug Education Donation Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	\$ 795	675
Total Cash Receipts	795	675
Expenditures and Transfers		
Public Safety		
Sheriff		
Commodities	580	588
Total Expenditures and Transfers	580	588
Receipts Over (Under)		
Expenditures and Transfers	215	87
Unencumbered Cash, Beginning	960	1,175
Unencumbered Cash, Ending	1,175	1,262

Neosho County, Kansas
CDBG Micro Loan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 279	233
Industrial Loan Payments	12,597	6,862
Interest on Industrial Loans	<u>2,101</u>	<u>1,375</u>
Total Cash Receipts	<u>14,977</u>	<u>8,470</u>
 Expenditures and Transfers		
None	<u> </u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	14,977	8,470
 Unencumbered Cash, Beginning	<u>51,017</u>	<u>65,994</u>
Unencumbered Cash, Ending	<u><u>65,994</u></u>	<u><u>74,464</u></u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>59,985</u>	<u>59,985</u>
Unencumbered Cash, Ending	<u>59,985</u>	<u>59,985</u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 6,123	4,550
Transfers		
Operating Transfers In		23,258
Total Cash Receipts	<u>6,123</u>	<u>27,808</u>
 Expenditures and Transfers		
Health		
Local Emergency Planning Committee		
Personal Services	10,314	9,193
Contractual Services	1,982	949
Reimbursed Expense	(17)	
Total Expenditures and Transfers	<u>12,279</u>	<u>10,142</u>
 Receipts Over (Under)		
Expenditures and Transfers	(6,156)	17,666
 Unencumbered Cash, Beginning	<u>9,245</u>	<u>3,089</u>
Unencumbered Cash, Ending	<u><u>3,089</u></u>	<u><u>20,755</u></u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	8,000	8,000
Unencumbered Cash, Ending	8,000	8,000

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 102,152	_____
Miscellaneous		
Payroll Withholdings and Benefits	5,079	_____
Total Cash Receipts	<u>107,231</u>	_____
 Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	102,263	519
Contractual Services	9,816	_____
Total Expenditures and Transfers	<u>112,079</u>	<u>519</u>
 Receipts Over (Under)		
Expenditures and Transfers	(4,848)	(519)
 Unencumbered Cash, Beginning	<u>13,635</u>	<u>8,787</u>
Unencumbered Cash, Ending	<u><u>8,787</u></u>	<u><u>8,268</u></u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>402</u>	<u>402</u>
Unencumbered Cash, Ending	<u><u>402</u></u>	<u><u>402</u></u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	63	63
Unencumbered Cash, Ending	63	63

Fiduciary Funds

Statement of Receipts, Disbursements and Balances

Regulatory Basis

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>
Cities:				
Chanute City-General	\$	640,335	640,335	
Chanute City-Library		314,472	314,472	
Chanute City-Industrial Fund		53	53	
Chanute City-Liability		145	145	
Chanute City-Employment Benefit		528,476	528,476	
Chanute City-Library Employment Benefit		47,922	47,922	
Chanute City-Bond and Interest		614,614	614,614	
Chanute City-Special Assessment		25,123	25,123	
Earlton City-General		753	753	
Erie City-General		115,054	115,054	
Erie City-Library		32,417	32,417	
Erie City-Ambulance and Fire		10,810	10,810	
Erie City-Industrial		10,807	10,807	
Erie City-Recreation		16,303	16,303	
Erie City-Employment Benefit		101,126	101,126	
Erie City-Bond and Interest		18,102	18,102	
Erie City-Special Liability		2	2	
Erie City-Special Assessments		2,881	2,881	
Galesburg City-General		34,111	34,111	
Galesburg City-Liability		7,510	7,510	
Stark City-General		2,757	2,757	
Stark City-Employee Benefits		530	530	
Stark City-Liability		5,976	5,976	
St. Paul City-General		142,958	142,958	
Thayer City-General		21,389	21,389	
Thayer City-Library		10,783	10,783	
Thayer City-Employee Benefits		16,819	16,819	
Thayer City-Liability		8,650	8,650	
Thayer City-Museum		3,134	3,134	
Thayer City-Bond and Interest		<u>13,625</u>	<u>13,625</u>	
Subtotal Cities		<u>2,747,637</u>	<u>2,747,637</u>	

Fiduciary Funds

Statement of Receipts, Disbursements and Balances

Regulatory Basis

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>
Townships:				
Big Creek Township General	\$	19,076	19,076	
Canville Township-General		5,499	5,499	
Canville Township-Special Fire		33,048	33,048	
Centerville Township-Special Fire		9,113	9,113	
Chetopa Township-General		517	517	
Chetopa Township-Special Fire		7,922	7,922	
Erie Township-General		659	659	
Erie Township-Special Fire		17,478	17,478	
Grant Township-General		3,476	3,476	
Grant Township-Special Fire		7,573	7,573	
Ladore Township-General		2,088	2,088	
Ladore Township-Special Fire		161	161	
Lincoln Township-General		14,050	14,050	
Mission Township-General		15,482	15,482	
Mission Township-Fire		11,240	11,240	
Mission Township-Library		32,083	32,083	
Shiloh Township-General		5,688	5,688	
Tioga Township-General		40,024	40,024	
Walnut Grove Township-General		16,235	16,235	
Subtotal Townships		<u>241,412</u>	<u>241,412</u>	

Fiduciary Funds
Statement of Receipts, Disbursements and Balances
Regulatory Basis

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>
Schools:				
CUSD #101-General	\$	630,975	630,975	
CUSD #101-Capital Outlay		606	606	
CUSD #101-Bond and Interest		621,628	621,628	
CUSD #101-Supplemental General		1,463,475	1,463,475	
USD #447-General		57,091	57,091	
USD #447-Recreation		12,033	12,033	
USD #447-Supplemental General		91,487	91,487	
USD #247-General		11,266	11,266	
USD #247-Supplemental General		17,931	17,931	
USD #505-General		109,025	109,025	
USD #505-Capital Outlay		23,156	23,156	
USD #505-Supplemental General		213,848	213,848	
USD #505-Bond and Interest		64,269	64,269	
USD #248-General		5,557	5,557	
USD #248-Recreation		392	392	
USD #248-Capital Outlay	(2)	1,570	1,568	
USD #248-Supplemental General	(6)	7,769	7,763	
USD #248-Bond and Interest	(2)	150	148	
USD #413-General		979,386	979,386	
USD #413-Capital Outlay		12,319	12,319	
USD #413-Supplemental General		1,588,740	1,588,740	
USD #413-Bond and Interest		796,601	796,601	
USD #413-Recreation		198,706	198,706	
USD #413-Rec Employment Benefits		67,593	67,593	
NCCC-General		3,933,224	3,933,224	
NCCC-Capital Outlay		1	1	
NCCC-Vocational Education		2	2	
NCCC-Employee Benefit		18	18	
NCCC-Adult Education		1,543	1,543	
NCCC-No Fund Warrants		24	24	
Subtotal Schools	(10)	<u>10,910,385</u>	<u>10,910,375</u>	

Fiduciary Funds

Statement of Receipts, Disbursements and Balances

Regulatory Basis

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>
Cemeteries:				
Leanna Cemetery #1-General	\$	1,388	1,388	
Greenwood Cemetery #2-General		12,769	12,769	
Bethel Cemetery #3-General	2	3,340	3,342	
Lakeview Cemetery #4-General		2,825	2,825	
New Mt. Hope Cemetery #5-General		13,349	13,349	
Ladore Cemetery #6-General		6,824	6,824	
Morehead Cemetery #7-General		6,475	6,475	
South Center Cemetery #8-General		2,753	2,753	
Earlton Cemetery #9-General		8,761	8,761	
Shaw Cemetery #10-General		7,795	7,795	
Thayer Cemetery #11-General		9,537	9,537	
Odense Cemetery #12-General		5,345	5,345	
South Mound Cemetery #13-General		8,578	8,578	
Swede Center Cemetery #14-General		3,744	3,744	
Bethany Cemetery #15-General		2,429	2,429	
Mt. Moriah Cemetery #17-General		4,886	4,886	
Zion Cemetery #18-General		1,833	1,833	
St. Paul Cemetery #19-General		8,573	8,573	
Union Valley Cemetery #20-General		795	795	
Subtotal Cemeteries	<u>2</u>	<u>111,999</u>	<u>112,001</u>	
Watershed Districts:				
Cedar Creek-Jt #56-General		2	2	
Labette-Hackberry Creek Jt. #96-General		17,575	17,575	
Tri-Creek Jt. #100-General		14,163	14,163	
Turkey Creek Jt. #103-General	4	23,423	23,427	
Subtotal Watershed Districts	<u>4</u>	<u>55,163</u>	<u>55,167</u>	
Levee Districts:				
Allen Levee-General	4,823	6,608	405	11,026
Brogan Levee-General	22,291			22,291
Butler Levee-General	8,651		979	7,672
Davis Levee-General	19,532			19,532
Delos Johnson Levee-General	1,664	4,947	3,242	3,369
Dutton Levee-General	35,027			35,027
Gibbon Levee-General	1,078	17,703		18,781
Heath Levee-General	32,272	849		33,121
Hewitt Levee-General	897			897
Isett Blackburn Levee-General	6,353	5,627		11,980
Johnson Ditch-General	4,604			4,604
Lawrence Levee-General	7,489	7,092	1,990	12,591
Nixon Levee-General	9,698	5,867	5,049	10,516
Rosenthal Levee-General	37,081	871		37,952
Sare Levee-General	20,351	15,041		35,392
Sheltz Levee-General	24,633	31,993	55,885	741
Sheltz Levee-No Fund Warrants	367			367
Wikle Levee-General	4,116	28,159	21,182	11,093
Wikle Extension Levee-General	5,832			5,832
Subtotal Levee Districts	<u>246,759</u>	<u>124,757</u>	<u>88,732</u>	<u>282,784</u>

Fiduciary Funds
Statement of Receipts, Disbursements and Balances
Regulatory Basis

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>
Regional Library:				
SEK Library General	\$	71,685	71,685	
SEK Library Employee Benefits		<u>5,021</u>	<u>5,021</u>	
Subtotal Regional Library		<u>76,706</u>	<u>76,706</u>	
Total Subdivisions		<u><u>246,755</u></u>	<u><u>14,232,030</u></u>	<u><u>282,784</u></u>
State Funds:				
State Educational Building		116,656	116,656	
State Institutional Building		58,328	58,328	
State General Fund	<u>2,136</u>	<u>18</u>	<u>18</u>	<u>2,136</u>
Total State Funds	<u><u>2,136</u></u>	<u><u>175,002</u></u>	<u><u>175,002</u></u>	<u><u>2,136</u></u>
Other Agency Funds:				
Payroll Clearing		4,874,876	4,779,793	95,083
Motor Vehicle Licenses	881	940,725	941,598	8
Inheritance Tax	31			31
Secretary of State Fees	120			120
Cereal Malt Beverage Licenses	25	50	50	25
Heritage Trust	717	4,169	4,227	659
Unclaimed Money	9,366			9,366
Stray Animal	625		625	
Clerk of Court Release	4,090	3,647	4,575	3,162
Sales Tax	45,648	525,442	532,394	38,696
State Election Fees	420			420
State MVR Record Fees	10			10
Southwind Extension District #10		147,820	147,820	
Treasurer's Holding Account	<u>30,804</u>	<u>59,316</u>	<u>61,919</u>	<u>28,201</u>
Total Other Agency Funds	<u><u>92,737</u></u>	<u><u>6,556,045</u></u>	<u><u>6,473,001</u></u>	<u><u>175,781</u></u>
Distributable Funds:				
Current Tax	9,989,357	19,033,034	17,745,653	11,276,738
Delinquent Tax	225,940	532,008	401,513	356,435
Motor Vehicle Tax	531,929	2,168,064	2,183,340	516,653
Recreational Vehicle Tax	5,637	27,473	28,496	4,614
Mineral Production Tax	34,541	137,022	140,635	30,928
In Lieu of Tax	<u>22,906</u>		<u>22,906</u>	
Total Distributable Funds	<u><u>10,810,310</u></u>	<u><u>21,897,601</u></u>	<u><u>20,522,543</u></u>	<u><u>12,185,368</u></u>
Total Agency Funds	<u><u>11,151,938</u></u>	<u><u>42,896,707</u></u>	<u><u>41,402,576</u></u>	<u><u>12,646,069</u></u>

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

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	18,530,586
Add: Added and Escaped Taxes		15,189
Deduct: Taxes Abated and Refunded		<u>(68,569)</u>
Tax Roll as Adjusted		<u><u>18,477,206</u></u>
<u>County Treasurer's Accounting:</u>		
Current Tax Collections		17,699,339
Uncollected		
Personal Property	47,972	
Real Estate	698,349	
Special Assessments	<u>31,546</u>	
Total Uncollected		<u>777,867</u>
Tax Roll (Over) Under Accounted For		<u>-</u>
Net Tax Roll		<u><u>18,477,206</u></u>

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

Schedule 5
(Page 1 of 6)

Balance - January 1, 2011	\$	-
<u>Receipts:</u>		
Beer Licenses	100	
Candidate Filing Fees	310	
Copies, FAX, etc.	20	
Other	5	
Total Receipts	<hr/>	435
<u>Disbursements:</u>		
Paid to County Treasurer		<hr/> 435
Balance - December 31, 2011		<hr/> <hr/> -

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

Schedule 5
(Page 2 of 6)

Balance - January 1, 2011	\$	-
<u>Receipts:</u>		
Mortgage Registration and Heritage Trust Fees	108,375	
Recording Fees	24,081	
Technology Fees	14,640	
Copies	2,935	
Total Receipts	<u> </u>	150,031
<u>Disbursements:</u>		
Paid to County Treasurer		<u>150,031</u>
Balance - December 31, 2011		<u><u> -</u></u>

County of Neosho, Kansas
 Clerk of District Court - Chanute Branch
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
 (Page 3 of 6)

Balance - January 1, 2011	\$	73,007
<u>Receipts:</u>		
Attorney Fee State		13,589
Bonds/ Forfeitures		70,321
County Clerk Fees		7,094
County Reimb.		15,701
Fines		24,286
IDS Fees		990
Interest		64
Judgement, Sales, Other		263,842
Judicial Branch		26,707
Law Library		7,682
LETC		2,813
PATF		400
Restitution		69,652
State Clerk Fees		79,891
Total Receipts		583,032
<u>Disbursements:</u>		
To State Treasurer		144,189
To County Treasurer		29,435
To Others		427,955
Total Disbursements		601,579
Balance - December 31, 2011		54,460
<u>Composition of Cash</u>		
Demand Deposit, Emprise Bank, Chanute, Kansas	\$	54,460

County of Neosho, Kansas
 Clerk of District Court - Erie Branch
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
 (Page 4 of 6)

Balance - January 1, 2011	\$	5,888
<u>Receipts:</u>		
Fines		75,610
PATF		1,402
Law Library		5,449
State Clerk Fees		45,644
LETC		10,596
IDS Fees		455
County Reimbursement		3,755
Judgement, Sales, Other		16,395
Bonds/ Forfeitures		14,012
DL Reinstatement		5,019
Marriage License Fees		5,723
Judicial Branch		20,113
Interest		22
Attorney Fee State		625
Total Receipts		204,820
<u>Disbursements:</u>		
To State Treasurer		163,969
To County Treasurer		5,722
To Others		34,093
Total Disbursements		203,784
Balance - December 31, 2011		6,924
<u>Composition of Cash</u>		
Demand Deposit, Bank of Commerce, Erie, Kansas	\$	6,924

County of Neosho, Kansas
 Sheriff
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
 (Page 5 of 6)

Balance - January 1, 2011	\$	31,609
<u>Receipts:</u>		
Sheriff Fees		5,057
Jail Keep/Work Release		111,464
VIN Fees		3,520
Reimbursements		6,305
MVR Fees		456
Inmate Accounts		52,961
Bonds		76,918
Total Receipts		256,681
<u>Disbursements:</u>		
To the County Treasurer		126,079
To the State		380
To others		57,771
To District Court and Foreign Courts		76,918
To Kansas Highway Patrol		353
Total Disbursements		261,501
Balance - December 31, 2011		26,789
<u>Composition of Cash</u>		
Fee Account, Bank of Commerce, Erie, Kansa:	\$	90
Inmate Account, Bank of Commerce, Erie, Kansa:		26,699
Total		26,789

County of Neosho, Kansas
County Attorney
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 6 of 6)

Balance - January 1, 2011	\$	25
<u>Receipts:</u>		
Diversion Fees	10,220	
Check Collection Fees	943	
Restitution	6,347	
Fish and Game Prosecution Fees	275	
Other	1,592	
Total Receipts		<u>19,377</u>
<u>Disbursements:</u>		
Paid to County Treasurer		<u>19,152</u>
Balance - December 31, 2011		<u><u>250</u></u>
<u>Composition of Cash</u>		
Cash on Hand		<u><u>250</u></u>