

RUSSELL COUNTY, KANSAS  
FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT  
FOR YEAR ENDED DECEMBER 31, 2011

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## INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners  
Russell, Kansas

We have audited the accompanying financial statements of Russell County, Russell, Kansas, as of and for the year ended December 31, 2011, which collectively comprise the basic financial statements of the County's primary government as listed in the table of contents. These financial statements are the responsibility of Russell County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the guidance in the *Kansas Municipal Audit Guide*. Those standards and guidance 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 statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinions.

The financial statements do not include financial data for the twelve months ended July 31, 2011 of the Russell Regional Hospital, a component unit, which should be included in order to conform with accounting principles generally accepted in the United States of America. The financial statements for the twelve months ended July 31, 2011, of the West Central Kansas Association, Inc. d/b/a Russell Regional Hospital were audited by other auditors whose report dated January 16, 2012, expressed an unqualified opinion on those statements. If the component unit had been included, the ending cash balance of the component units would have increased by \$512,622.

As described more fully in Note A, Russell County, Russell, Kansas has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally

accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Russell County as of December 31, 2011, or the changes in its financial position, or where applicable, its cash flows for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Russell County, Russell, Kansas, as of December 31, 2011, and its cash receipts and expenditures or disbursements, and budgetary comparisons for the year then ended, on the basis of accounting described in Note A.

The report is intended solely for the information and use of the audit committee, management, commissioners and the comptroller of the State of Kansas and is not intended to be and should not be used by anyone other than these specified parties.

  
Gudenkauf & Malone, Inc.

July 10, 2012

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

Statement 1  
1 of 2

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 3,943,938	\$ 2,990,134	\$ 3,449,141	\$ 3,484,931	\$ 196,545	\$ 3,681,476
Special Revenue Funds:						
Road and Bridge Fund	159,328	2,396,638	2,340,073	215,893	21,335	237,228
Special Bridge	433,958	396,323	361,140	469,141	8,578	477,719
Special Road and Bridge	46,732	208,675	196,441	58,966	2,032	60,998
Noxious Weed	124,400	226,329	224,803	125,926	4,711	130,637
Health	42,941	280,552	271,262	52,231	7,664	59,895
Parks and Recreation	525	18	-	543	-	543
Special Alcohol	37,235	14,889	8,800	43,324	-	43,324
4-H Building Maintenance	210,530	94,245	98,976	205,799	47	205,846
Direct Election Expense	158,464	54,782	60,782	152,464	408	152,872
Appraiser	57,802	161,487	171,568	47,721	7,864	55,585
Ambulance	33,877	497,934	503,383	28,428	-	28,428
Emergency Telephone Service	11,401	25,752	34,750	2,403	-	2,403
Employee Benefit	1,316,229	1,906,409	1,514,881	1,707,757	-	1,707,757
Agricultural Extension Council	-	149,215	149,215	-	-	-
Tourism and Convention	-	89,499	89,499	-	-	-
Historical Society	-	52,185	52,185	-	-	-
Mental Health	-	49,231	49,231	-	-	-
Developmental Services	-	77,290	77,290	-	-	-
Economic Development	174,949	133,111	114,916	193,144	3,510	196,654
Service for Elderly	16,009	102,158	101,018	17,149	-	17,149
Free Fair	-	50,995	50,995	-	-	-
Sheriff Drug Fund	131,451	60,515	63,416	128,550	-	128,550
Sheriff Concealed Carry	4,048	1,072	-	5,120	-	5,120
Sheriff Offender Registry	1,804	1,020	325	2,499	-	2,499
Gorham Fire District #1 General	108,330	69,367	119,579	58,118	231	58,349
Special Equipment	16,625	36,625	-	53,250	-	53,250
Lucas Fire District #2 General	13,741	64,263	62,605	15,399	1,630	17,029
Special Equipment	64,546	10,000	-	74,546	-	74,546
Waldo-Paradise Fire District #3-General	153,244	117,290	103,192	167,342	369	167,711
Special Equipment	54,803	48,750	31,933	71,620	-	71,620
Dorrance Fire District #4 General	60,520	51,773	50,666	61,627	572	62,199
No Fund Warrants	18	-	-	18	-	18
Special Equipment	166,995	20,000	23,702	163,293	-	163,293
Russell Co. Fire Dist #5 General	138,015	93,305	157,788	73,532	36,569	110,101
Special Equipment	136,250	42,500	170,500	8,250	50,000	58,250

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

RUSSELL COUNTY, KANSAS  
SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - (Continued)  
For the Year Ended December 31, 2011

Statement 1  
2 of 2

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Revenue Funds:						
Continued - -						
Special Machinery	452,890	434,921	367,654	520,157	-	520,157
Landfill Closing	386,502	3,865	-	390,367	-	390,367
Hospital Board	-	615,776	615,776	-	-	-
Free Fair Board	29,567	136,975	119,480	47,062	2,390	49,452
District Court	43,492	584,279	567,513	60,258	-	60,258
Bail Bond	8,510	-	-	8,510	-	8,510
Capital Improvement	3,096,148	1,055,145	382,739	3,768,554	367,904	4,136,458
Bond & Interest	1,874	-	-	1,874	-	1,874
E-911 Cell Phone Tax	55,905	14,931	19,162	51,674	-	51,674
Special Stray Fund	970	-	970	-	-	-
Ambulance						
Special Equipment	10,603	40,000	-	50,603	-	50,603
Convention and						
Visitors Bureau	106,052	118,736	93,731	131,057	-	131,057
Citizen Review Board	3,306	9,167	9,038	3,435	-	3,435
Proprietary						
Solid Waste	\$ 72,751	\$ 419,046	\$ 383,164	\$ 108,633	\$ 2,283	\$ 110,916
Total Primary Government	<u>12,087,276</u>	<u>14,007,172</u>	<u>13,263,282</u>	<u>12,831,166</u>	<u>714,642</u>	<u>13,545,808</u>
Component Units:						
Extension Council	42,837	194,761	192,192	45,406	164	45,570
Law Library	9,752	6,276	-	16,028	-	16,028
Total Component Units	<u>52,589</u>	<u>201,037</u>	<u>192,192</u>	<u>61,434</u>	<u>164</u>	<u>61,598</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 12,139,865</u>	<u>\$ 14,208,209</u>	<u>\$ 13,455,474</u>	<u>\$ 12,892,600</u>	<u>\$ 714,806</u>	<u>\$ 13,607,406</u>
						Repurchase Agreements \$ 5,137,138
						T-Bills -
						Savings Account 1,437,829
						Checking Account 19,103,184
						Petty Cash 530
						Total Component Units <u>61,598</u>
						Total Cash 25,740,279
						Agency Funds per Statement 4 (12,132,873)
						Total Reporting Entity (Excluding Agency Funds) <u>\$ 13,607,406</u>

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

RUSSELL COUNTY, KANSAS  
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2011

Statement 2  
1 of 1

Fund	Certified Budget	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Under (Over)
General	\$ 5,219,846	\$ 5,219,846	\$ 3,449,141	\$ 1,770,705
Special Revenue Funds				
Road and Bridge	2,400,000	2,400,000	2,340,073	59,927
Special Bridge	635,000	635,000	361,140	273,860
Special Road and Bridge	252,320	252,320	196,441	55,879
Noxious Weed	361,740	361,740	224,803	136,937
Health	281,550	281,550	271,262	10,288
Parks and Recreation	1,381	1,381	-	1,381
Special Alcohol	41,730	41,730	8,800	32,930
4-H Building Maintenance	301,542	301,542	98,976	202,566
Direct Election Expense	158,500	158,500	60,782	97,718
Appraiser	192,600	192,600	171,568	21,032
Ambulance	564,450	564,450	503,383	61,067
Emergency Telephone	108,819	108,819	34,750	74,069
Employee Benefit	2,500,000	2,500,000	1,514,881	985,119
Agricultural Extension	147,700	147,700	149,215	(1,515)
Tourism and Convention	120,000	120,000	89,499	30,501
Historical Society	50,580	50,580	52,185	(1,605)
Mental Health	49,226	49,226	49,231	(5)
Developmental Services	77,235	77,235	77,290	(55)
Economic Development	100,000	100,000	114,916	(14,916)
Service for Elderly	102,159	102,159	101,018	1,141
Free Fair	50,000	50,000	50,995	(995)
Sheriff Drug Fund	276,778	276,778	63,416	213,362
Sheriff Concealed Carry	5,400	5,400	-	5,400
Sheriff Offender Registry	2,004	2,004	325	1,679
E-911 Cell Phone	54,094	54,094	19,162	34,932
Bond and Interest	424,465	424,465	-	424,465
Gorham Fire District #1				
General	146,500	146,500	119,579	26,921
Lucas Fire District #2				
General	69,000	69,000	62,605	6,395
Waldo-Paradise Fire				
District #3-General	195,000	195,000	103,192	91,808
Dorrance Fire District #4				
General	80,000	80,000	50,666	29,334
Rs. Co. Fire 5 General	250,000	250,000	157,788	92,212
Hospital Board	596,841	596,841	615,776	(18,935)
Proprietary				
Solid waste	535,650	535,650	383,164	152,486
Total Primary Government Budget Funds	<u>\$ 16,352,110</u>	<u>\$ 16,352,110</u>	<u>\$ 11,496,022</u>	<u>\$ 4,856,088</u>

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

RUSSELL COUNTY, KANSAS  
GENERAL FUND

Statement 3  
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STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 2,434,844	\$ 1,834,037	\$ 1,783,537	\$ 50,500
Intergovernmental Taxes	410,196	600,524	350,000	250,524
Intergovernmental Revenues	86,949	83,522	550,000	(466,478)
Use of Money and Property	271,024	227,283	190,000	37,283
Reimbursements	104,181	159,157	15,000	144,157
Miscellaneous	78,043	85,611	-	85,611
<b>Total Cash Receipts</b>	<u>3,385,237</u>	<u>2,990,134</u>	<u>\$ 2,888,537</u>	<u>\$ 101,597</u>
<b>Expenditures</b>				
County Commissioners	54,084	50,510	55,000	4,490
County Clerk	73,938	102,336	160,000	57,664
County Treasurer	121,923	124,816	128,000	3,184
County Attorney/County Counselor	91,041	89,130	163,325	74,195
Register of Deeds	67,650	85,197	65,820	(19,377)
Sheriff/Jail & Lake	949,996	976,579	950,116	(26,463)
Unified Court	67,721	64,963	86,900	21,937
Courthouse - General	404,997	453,258	1,007,000	553,742
Emergency Preparedness	67,149	39,811	-	(39,811)
Public Services	104,029	124,989	-	(124,989)
911 Emergency Service	296,204	263,444	266,500	3,056
Soil Conservation	25,000	25,000	25,000	-
District Coroner	10,911	3,982	-	(3,982)
County Counselor	653	1,935	-	(1,935)
GIS Mapping	85,856	82,430	133,185	50,755
Zoning Costs	1,998	3,289	-	(3,289)
Capital Imp. Transfer	-	880,000	440,000	(440,000)
Road Improvement	-	-	1,650,000	1,650,000
Miscellaneous	68,407	77,472	89,000	11,528
<b>Total Expenditures</b>	<u>2,491,557</u>	<u>3,449,141</u>	<u>\$ 5,219,846</u>	<u>\$ 1,770,705</u>
Receipts Over (Under) Expenditures	893,680	(459,007)		
Unencumbered Cash, Beginning	<u>3,050,258</u>	<u>3,943,938</u>		
Unencumbered Cash, Ending	<u>\$ 3,943,938</u>	<u>\$ 3,484,931</u>		

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

RUSSELL COUNTY, KANSAS  
ROAD AND BRIDGE FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 1,544,157	\$ 1,765,443	\$ 1,780,000	\$ (14,557)
Intergovernmental Revenues	417,951	382,255	370,000	12,255
Collections	157,295	149,358	200,000	-
Transfer from Solid Waste	-	80,223	-	-
Miscellaneous	-	19,359	-	-
<b>Total Cash Receipts</b>	<b><u>2,119,403</u></b>	<b><u>2,396,638</u></b>	<b><u>\$ 2,350,000</u></b>	<b><u>\$ (2,302)</u></b>
Expenditures				
Transfer to Special Machinery	300,000	350,000	114,317	(235,683)
Personal Services	611,158	545,581	783,624	238,043
Contractual	311,721	48,735	327,200	278,465
Commodities	764,002	1,322,017	1,169,859	(152,158)
Capital Outlay	41,431	73,740	5,000	(68,740)
<b>Total Expenditures</b>	<b><u>2,028,311</u></b>	<b><u>2,340,073</u></b>	<b><u>\$ 2,400,000</u></b>	<b><u>\$ 59,927</u></b>
Receipts (Under) Expenditures	91,091	56,565		
Unencumbered Cash, Beginning	<u>68,237</u>	<u>159,328</u>		
Unencumbered Cash, Ending	<b><u>\$ 159,328</u></b>	<b><u>\$ 215,893</u></b>		

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

RUSSELL COUNTY, KANSAS  
SPECIAL BRIDGE FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 143,274	\$ 387,542	\$ 388,454	\$ (912)
Miscellaneous	-	8,781	-	8,781
<b>Total Cash Receipts</b>	<b>\$ 143,274</b>	<b>\$ 396,323</b>	<b>\$ 388,454</b>	<b>\$ 7,869</b>
Expenditures				
Personal Services	140,688	233,091	-	(233,091)
Contractual	34,630	126,548	635,000	508,452
Commodities	29,265	1,501	-	(1,501)
<b>Total Expenditures</b>	<b>204,582</b>	<b>361,140</b>	<b>\$ 635,000</b>	<b>\$ 273,860</b>
Receipts Over Expenditures	(61,309)	35,183		
Unencumbered Cash, Beginning	495,267	433,958		
Unencumbered Cash, Ending	<b>\$ 433,958</b>	<b>\$ 469,141</b>		

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

RUSSELL COUNTY, KANSAS  
SPECIAL ROAD AND BRIDGE FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES ACTUAL AND BUDGET  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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		2011		
	2010 Actual	Actual	Budget	Variance Under (Over)
Cash Receipts				
Reimbursements	\$ -	\$ -	\$ -	\$ -
Taxes	<u>204,846</u>	<u>208,675</u>	<u>202,320</u>	<u>6,355</u>
 Total Cash Receipts	 <u>204,846</u>	 <u>208,675</u>	 <u>\$ 202,320</u>	 <u>\$ 6,355</u>
 Expenditures				
Contractual	200	59,342	252,320	192,978
Commodities	<u>217,145</u>	<u>137,099</u>	<u>-</u>	<u>(137,099)</u>
 Total Expenditures	 <u>217,345</u>	 <u>196,441</u>	 <u>\$ 252,320</u>	 <u>\$ 55,879</u>
 Receipts Over (Under) Expenditures	 (12,498)	 12,234		
 Unencumbered Cash, Beginning	 <u>59,230</u>	 <u>46,732</u>		
 Unencumbered Cash, Ending	 <u>\$ 46,732</u>	 <u>\$ 58,966</u>		

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

RUSSELL COUNTY, KANSAS  
 NOXIOUS WEED FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 140,560	\$ 153,034	\$ 151,740	\$ 1,294
Collections	76,723	69,050	125,000	(55,950)
Reimbursed Expenses	-	600	-	600
Miscellaneous	-	3,645	-	-
<b>Total Cash Receipts</b>	<u>217,282</u>	<u>226,329</u>	<u>\$ 276,740</u>	<u>\$ (54,056)</u>
Expenditures				
Personal Services	85,460	90,972	-	(90,972)
Contractual	14,036	13,333	361,740	348,407
Commodities	134,578	120,498	-	(120,498)
<b>Total Expenditures</b>	<u>234,074</u>	<u>224,803</u>	<u>\$ 361,740</u>	<u>\$ 136,937</u>
Receipts Over (Under) Expenditures	(16,791)	1,526		
Unencumbered Cash, Beginning	<u>141,191</u>	<u>124,400</u>		
Unencumbered Cash, Ending	<u>\$ 124,400</u>	<u>\$ 125,926</u>		

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

RUSSELL COUNTY, KANSAS  
HEALTH FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 106,250	\$ 106,977	\$ 108,599	\$ (1,622)
Misc	-	6,272	-	-
Collections	<u>149,256</u>	<u>167,303</u>	<u>127,000</u>	<u>40,303</u>
Total Cash Receipts	<u>255,506</u>	<u>280,552</u>	<u>\$ 235,599</u>	<u>\$ 38,681</u>
Expenditures				
Personal Services	160,181	172,414	281,550	109,136
Contractual	42,540	51,441	-	(51,441)
Commodities	47,106	38,626	-	(38,626)
Capital Outlay	21,690	8,751	-	(8,751)
Family Planning	<u>20</u>	<u>30</u>	<u>-</u>	<u>(30)</u>
Total Expenditures	<u>271,537</u>	<u>271,262</u>	<u>\$ 281,550</u>	<u>\$ 10,288</u>
Receipts Over (Under) Expenditures	(16,031)	9,290		
Unencumbered Cash, Beginning	<u>58,972</u>	<u>42,941</u>		
Unencumbered Cash, Ending	<u>\$ 42,941</u>	<u>\$ 52,231</u>		

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

RUSSELL COUNTY, KANSAS  
 PARKS AND RECREATION FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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		2011		
	2010 Actual	Actual	Budget	Variance Under (Over)
Cash Receipts				
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Collections	143	18	500	(482)
Total Cash Receipts	143	18	\$ 500	\$ (482)
Expenditures				
Contractual	-	-	\$ 1,381	\$ 1,381
Receipts Over (Under) Expenditures	143	18		
Unencumbered Cash, Beginning	382	525		
Unencumbered Cash, Ending	\$ 525	\$ 543		

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

RUSSELL COUNTY, KANSAS  
SPECIAL ALCOHOL FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Intergovernmental Revenue	\$ 12,305	\$ 14,889	\$ 15,000	\$ (111)
Expenditures				
Commodities	2,000	1,000	-	-
Contractual	11,800	7,800	41,730	33,930
Total Expenditures	13,800	8,800	\$ 41,730	\$ 33,930
Receipts Over (Under) Expenditures	(1,495)	6,089		
Unencumbered Cash, Beginning	38,730	37,235		
Unencumbered Cash, Ending	\$ 37,235	\$ 43,324		

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

RUSSELL COUNTY, KANSAS  
 4-H BUILDING MAINTENANCE FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 88,809	\$ 88,698	\$ 89,829	\$ (1,131)
Reimbursements	1,609	-	\$ -	\$ -
Rentals	<u>6,427</u>	<u>5,547</u>	<u>-</u>	<u>5,547</u>
Total Cash Receipts	<u>96,845</u>	<u>94,245</u>	<u>\$ 89,829</u>	<u>\$ 4,416</u>
Expenditures				
Contractual	97,775	89,423	301,542	212,119
Commodities	<u>1,656</u>	<u>9,553</u>	<u>-</u>	<u>(9,553)</u>
Total Expenditures	<u>99,432</u>	<u>98,976</u>	<u>\$ 301,542</u>	<u>\$ 202,566</u>
Receipts Over Expenditures	(2,587)	(4,731)		
Unencumbered Cash, Beginning	<u>213,117</u>	<u>210,530</u>		
Unencumbered Cash, Ending	<u>\$ 210,530</u>	<u>\$ 205,799</u>		

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

RUSSELL COUNTY, KANSAS  
 DIRECT ELECTION EXPENSE FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Intergovernmental Revenue	\$ 103,946	\$ 52,982	\$ 55,686	\$ (2,704)
Miscellaneous Income	<u>513</u>	<u>1,800</u>	<u>\$ -</u>	<u>\$ 1,800</u>
Total Revenue	<u>\$ 104,460</u>	<u>\$ 54,782</u>	<u>\$ 55,686</u>	<u>\$ (904)</u>
Expenditures				
Personal Services	49,491	29,124	158,500	129,376
Contractual	39,286	27,585	-	(27,585)
Commodities	<u>7,567</u>	<u>4,073</u>	<u>-</u>	<u>(4,073)</u>
Total Expenditures	<u>96,344</u>	<u>60,782</u>	<u>\$ 158,500</u>	<u>\$ 97,718</u>
Receipts Over Expenditures	8,116	(6,000)		
Unencumbered Cash, Beginning	<u>150,348</u>	<u>158,464</u>		
Unencumbered Cash, Ending	<u>\$ 158,464</u>	<u>\$ 152,464</u>		

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

RUSSELL COUNTY, KANSAS  
 APPRAISER FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 150,596	\$ 156,298	\$ 158,133	\$ (1,835)
Miscellaneous	\$ -	\$ 4,599	\$ -	
Reimbursements	<u>1,002</u>	<u>590</u>	<u>-</u>	<u>590</u>
Total Cash Receipts	<u>151,598</u>	<u>161,487</u>	<u>\$ 158,133</u>	<u>\$ (1,245)</u>
Expenditures				
Personal Services	119,839	140,344	177,600	37,256
Capital Outlay	-	-	15,000	
Contractual	22,124	23,470	-	(23,470)
Commodities	<u>9,817</u>	<u>7,754</u>	<u>-</u>	<u>(7,754)</u>
Total Expenditures	<u>151,780</u>	<u>171,568</u>	<u>\$ 192,600</u>	<u>\$ 6,032</u>
Receipts Over (Under) Expenditures	(182)	(10,081)		
Unencumbered Cash, Beginning	<u>57,984</u>	<u>57,802</u>		
Unencumbered Cash, Ending	<u>\$ 57,802</u>	<u>\$ 47,721</u>		

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

RUSSELL COUNTY, KANSAS  
 AMBULANCE FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 354,800	\$ 495,659	\$ 504,450	\$ (8,791)
Reimbursement	-	2,275	-	2,275
<b>Total Cash Receipts</b>	<u>354,800</u>	<u>497,934</u>	<u>504,450</u>	<u>(6,516)</u>
Expenditures				
Contractual	292,761	451,936	470,000	18,064
Capital Outlay	-	11,447	94,450	83,003
Transfer to Ambulance Spec. Equip	40,000	40,000	-	(40,000)
<b>Total Expenditures</b>	<u>332,761</u>	<u>503,383</u>	<u>\$ 564,450</u>	<u>\$ 61,067</u>
Receipts Over (Under) Expenditures	22,038	(5,449)		
Unencumbered Cash, Beginning	<u>11,839</u>	<u>33,877</u>		
Unencumbered Cash, Ending	<u>\$ 33,877</u>	<u>\$ 28,428</u>		

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

RUSSELL COUNTY, KANSAS  
 EMERGENCY TELEPHONE SERVICE FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Collections	<u>\$ 27,509</u>	<u>\$ 25,752</u>	<u>\$ 65,000</u>	<u>\$ (39,248)</u>
Expenditures				
Contractual	<u>69,928</u>	<u>34,750</u>	<u>\$ 108,819</u>	<u>\$ 74,069</u>
Receipts Over (Under) Expenditures	(42,419)	(8,998)		
Unencumbered Cash, Beginning	<u>53,820</u>	<u>11,401</u>		
Unencumbered Cash, Ending	<u>\$ 11,401</u>	<u>\$ 2,403</u>		

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

RUSSELL COUNTY, KANSAS  
 EMPLOYEE BENEFIT FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 1,336,258	\$ 1,906,409	\$ 1,920,071	\$ (13,662)
Reimbursements	-	-	-	-
Total Cash Receipts	<u>1,336,258</u>	<u>1,906,409</u>	<u>\$ 1,920,071</u>	<u>\$ (13,662)</u>
Expenditures				
Employee Benefits	1,441,668	1,514,881	2,500,000	985,119
Claims Paid Out	-	-	-	-
Total Expenditures	<u>1,441,668</u>	<u>1,514,881</u>	<u>\$ 2,500,000</u>	<u>\$ 985,119</u>
Receipts Over (Under) Expenditures	(105,410)	391,528		
Unencumbered Cash, Beginning	<u>1,421,639</u>	<u>1,316,229</u>		
Unencumbered Cash, Ending	<u>\$ 1,316,229</u>	<u>\$ 1,707,757</u>		

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

RUSSELL COUNTY, KANSAS  
 AGRICULTURAL EXTENSION COUNCIL FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Taxes	<u>\$ 144,366</u>	<u>\$ 149,215</u>	<u>\$ 147,700</u>	<u>\$ 1,515</u>
Expenditures				
Appropriations	<u>146,168</u>	<u>149,215</u>	<u>\$ 147,700</u>	<u>\$ (1,515)</u>
Receipts Over (Under) Expenditures	(1,802)	-		
Unencumbered Cash, Beginning	<u>1,802</u>	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

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

RUSSELL COUNTY, KANSAS  
 TOURISM AND CONVENTION FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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		2011		
	2010 Actual	Actual	Budget	Variance Under (Over)
Cash Receipts				
Collections	<u>\$ 66,282</u>	<u>\$ 89,499</u>	<u>\$ 120,000</u>	<u>\$ (30,501)</u>
Expenditures				
Appropriations	<u>66,282</u>	<u>89,499</u>	<u>\$ 120,000</u>	<u>\$ 30,501</u>
Receipts Over Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

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

RUSSELL COUNTY, KANSAS  
 HISTORICAL SOCIETY FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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		2011		
	2010 Actual	Actual	Budget	Variance Under (Over)
Cash Receipts				
Taxes	<u>\$ 47,276</u>	<u>\$ 52,185</u>	<u>\$ 50,580</u>	<u>\$ 1,605</u>
Expenditures				
Appropriations	<u>47,809</u>	<u>52,185</u>	<u>\$ 50,580</u>	<u>\$ (1,605)</u>
Receipts Over (Under) Expenditures	(533)	-		
Unencumbered Cash, Beginning	<u>533</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

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

RUSSELL COUNTY, KANSAS  
 MENTAL HEALTH FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 49,953	\$ 49,231	\$ 49,226	\$ 5
Expenditures				
Contractual	10,500	(10,500)	10,500	21,000
Appropriations	39,453	59,731	38,726	(21,005)
Total Expenditures	49,953	49,231	\$ 49,226	\$ (5)
Receipts Over Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**NOTE:** Budget variance is not a statute violation.

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

RUSSELL COUNTY, KANSAS  
 DEVELOPMENTAL SERVICES FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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		2011		
	2010 Actual	Actual	Budget	Variance Under (Over)
Cash Receipts				
Taxes	<u>\$ 78,453</u>	<u>\$ 77,290</u>	<u>\$ 77,235</u>	<u>\$ 55</u>
Expenditures				
Appropriations	<u>78,453</u>	<u>77,290</u>	<u>\$ 77,235</u>	<u>\$ (55)</u>
Receipts Over Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**NOTE:** Budget variance is not a statute violation.

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

RUSSELL COUNTY, KANSAS  
 ECONOMIC DEVELOPMENT FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Collections	\$ 150,529	\$ 29,300	\$ 100,000	\$ (70,700)
Interest	1,210	217	-	217
Reimbursements	25,151	25,020	-	25,020
Taxes	<u>98,011</u>	<u>78,574</u>	<u>-</u>	<u>78,574</u>
Total Cash Receipts	<u>274,900</u>	<u>133,111</u>	<u>\$ 100,000</u>	<u>\$ 33,111</u>
Expenditures				
Personal Services	79,882	90,307	80,000	(10,307)
Contractual	<u>20,000</u>	<u>24,609</u>	<u>20,000</u>	<u>(4,609)</u>
Total Expenditures	<u>99,882</u>	<u>114,916</u>	<u>\$ 100,000</u>	<u>\$ (14,916)</u>
Receipts Over (Under) Expenditures	175,018	18,195		
Unencumbered Cash, Beginning	<u>(69)</u>	<u>174,949</u>		
Unencumbered Cash, Ending	<u>\$ 174,949</u>	<u>\$ 193,144</u>		

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

RUSSELL COUNTY, KANSAS  
 SERVICE FOR ELDERLY FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Interest	\$ 280	\$ 160	\$ 500	\$ (340)
Taxes	<u>93,310</u>	<u>101,998</u>	<u>101,159</u>	<u>839</u>
Total Cash Receipts	<u>93,590</u>	<u>102,158</u>	<u>\$ 101,659</u>	<u>\$ 499</u>
Expenditures				
Appropriations	<u>93,816</u>	<u>101,018</u>	<u>\$ 102,159</u>	<u>\$ 1,141</u>
Receipts Over (Under) Expenditures	(226)	1,140		
Unencumbered Cash, Beginning	<u>16,235</u>	<u>16,009</u>		
Unencumbered Cash, Ending	<u>\$ 16,009</u>	<u>\$ 17,149</u>		

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

RUSSELL COUNTY, KANSAS  
 FREE FAIR FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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		2011		
	2010 Actual	Actual	Budget	Variance Under (Over)
Cash Receipts				
Taxes	<u>\$ 48,726</u>	<u>\$ 50,995</u>	<u>\$ 50,000</u>	<u>\$ 46,597</u>
Expenditures				
Appropriations	<u>49,724</u>	<u>50,995</u>	<u>\$ 50,000</u>	<u>\$ (995)</u>
Receipts Over (Under) Expenditures	(998)	-		
Unencumbered Cash, Beginning	<u>998</u>	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

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

RUSSELL COUNTY, KANSAS  
SHERIFF DRUG FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

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	2010 <u>Actual</u>	2011		Variance Under <u>(Over)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Collections	\$ 35,655	\$ 15,750	\$ 150,000	\$ (134,250)
Reimbursement	5,000	1,500	-	1,500
Miscellaneous	-	42,809	-	42,809
Interest	<u>1,225</u>	<u>456</u>	<u>5,000</u>	<u>(4,544)</u>
 Total Cash Receipts	 <u>41,880</u>	 <u>60,515</u>	 <u>\$ 155,000</u>	 <u>\$ (94,485)</u>
 Expenditures				
Appropriations	<u>77,207</u>	<u>63,416</u>	<u>\$ 276,778</u>	<u>\$ 213,362</u>
 Receipts Over (Under) Expenditures	 (35,327)	 (2,901)		
 Unencumbered Cash, Beginning	 <u>166,778</u>	 <u>131,451</u>		
 Unencumbered Cash, Ending	 <u>\$ 131,451</u>	 <u>\$ 128,550</u>		

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

RUSSELL COUNTY, KANSAS  
 SHERIFF CONCEALED CARRY FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

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		2011		
	2010 Actual	Actual	Budget	Variance Under (Over)
Cash Receipts				
Collections	\$ 1,048	\$ 1,072	\$ 1,200	\$ (128)
Expenditures				
Appropriations	-	-	\$ 5,400	\$ 5,400
Receipts Over (Under) Expenditures	1,048	1,072		
Unencumbered Cash, Beginning	3,000	4,048		
Unencumbered Cash, Ending	\$ 4,048	\$ 5,120		

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

RUSSELL COUNTY, KANSAS  
 SHERIFF OFFENDER REGISTRY FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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		2011		
	2010 Actual	Actual	Budget	Variance Under (Over)
Cash Receipts				
Collections	\$ 800	\$ 1,020	\$ 500	\$ 520
Expenditures				
Appropriations	-	325	\$ 2,004	\$ 1,679
Receipts Over (Under) Expenditures	800	695		
Unencumbered Cash, Beginning	1,004	1,804		
Unencumbered Cash, Ending	\$ 1,804	\$ 2,499		

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

RUSSELL COUNTY, KANSAS  
 GORHAM FIRE DISTRICT #1 GENERAL FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 36,971	\$ 35,602	\$ 70,889	\$ (35,287)
Intergovernmental Revenues	34,307	33,750	-	33,750
Reimbursements	35	15	-	15
Loan Proceeds	-	-	-	-
<b>Total Cash Receipts</b>	<u>71,313</u>	<u>69,367</u>	<u>\$ 70,889</u>	<u>\$ (1,522)</u>
Expenditures				
Personal Services	16,303	16,341	22,500	6,159
Contractual	29,685	17,119	24,000	6,881
Commodities	12,474	10,150	20,000	9,850
Transfer to Gorham Fire Sp. Equip Fund	36,625	36,625	20,000	(16,625)
Capital Outlay	-	39,344	60,000	20,656
<b>Total Expenditures</b>	<u>95,087</u>	<u>119,579</u>	<u>\$ 146,500</u>	<u>\$ 26,921</u>
Receipts Over (Under) Expenditures	(23,774)	(50,212)		
Unencumbered Cash, Beginning	<u>132,104</u>	<u>108,330</u>		
Unencumbered Cash, Ending	<u>\$ 108,330</u>	<u>\$ 58,118</u>		

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

RUSSELL COUNTY, KANSAS  
 GORHAM FIRE DISTRICT #1 SPECIAL EQUIPMENT FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

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	2010	2011
Cash Receipts		
Transfer from Gorham Fire-General	\$ 36,625	\$ 36,625
Expenditures	20,656	-
Receipts Over Expenditures	15,969	36,625
Unencumbered Cash, Beginning	656	16,625
Unencumbered Cash, Ending	\$ 16,625	\$ 53,250

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

RUSSELL COUNTY, KANSAS  
 LUCAS FIRE DISTRICT #2 GENERAL FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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		2011		
	2010 Actual	Actual	Budget	Variance Under (Over)
Cash Receipts				
Taxes	\$ 36,161	\$ 42,766	\$ 57,101	\$ (14,335)
Intergovernmental Revenues	11,288	14,242	-	14,242
Reimbursements	-	7,255	-	7,255
<b>Total Cash Receipts</b>	<b>47,449</b>	<b>64,263</b>	<b>\$ 57,101</b>	<b>\$ 7,162</b>
Expenditures				
Personal Services	21,592	20,096	24,000	3,904
Contractual	10,719	20,391	15,000	(5,391)
Commodities	11,075	12,118	15,000	2,882
Capital Outlay	-	-	10,000	10,000
Transfer to Lucas Fire Sp. Equip. Fund	10,000	10,000	5,000	(5,000)
<b>Total Expenditures</b>	<b>53,385</b>	<b>62,605</b>	<b>\$ 69,000</b>	<b>\$ 6,395</b>
Receipts Over Expenditures	(5,936)	1,658		
Unencumbered Cash, Beginning	19,677	13,741		
Unencumbered Cash, Ending	<b>\$ 13,741</b>	<b>\$ 15,399</b>		

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

RUSSELL COUNTY, KANSAS  
 LUCAS FIRE DISTRICT #2 SPECIAL EQUIPMENT FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

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	2010	2011
Cash Receipts		
Transfer from Lucas Fire-General	\$ 10,000	\$ 10,000
Expenditures	-	-
Receipts Over Expenditures	10,000	10,000
Unencumbered Cash, Beginning	54,546	64,546
Unencumbered Cash, Ending	\$ 64,546	\$ 74,546

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

RUSSELL COUNTY, KANSAS  
 WALDO-PARADISE FIRE DISTRICT #3 GENERAL FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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		2011		
	2010 Actual	Actual	Budget	Variance Under (Over)
Cash Receipts				
Taxes	\$ 67,986	\$ 70,313	\$ 113,671	\$ (43,358)
Intergovernmental Revenues	54,988	44,650	-	44,650
Reimbursements	3,700	2,327	-	2,327
<b>Total Cash Receipts</b>	<b>126,674</b>	<b>117,290</b>	<b>\$ 113,671</b>	<b>\$ 3,619</b>
Expenditures				
Personal Services	26,409	25,724	40,000	14,276
Contractual	20,740	18,578	35,000	16,422
Commodities	13,947	10,140	45,000	34,860
Capital Outlay	-	-	55,000	55,000
Transfer to Waldo-Paradise Fire Sp. Equip. Fund	43,375	48,750	20,000	(28,750)
<b>Total Expenditures</b>	<b>104,471</b>	<b>103,192</b>	<b>\$ 195,000</b>	<b>\$ 91,808</b>
Receipts Over (Under) Expenditures	22,202	14,098		
Unencumbered Cash, Beginning	131,042	153,244		
Unencumbered Cash, Ending	<b>\$ 153,244</b>	<b>\$ 167,342</b>		

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

RUSSELL COUNTY, KANSAS  
 WALDO-PARADISE FIRE DISTRICT #3 SPECIAL EQUIPMENT FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	<u>2010</u>	<u>2011</u>
Cash Receipts		
Transfer from Waldo-Paradise General	<u>\$ 43,375</u>	<u>\$ 48,750</u>
Expenditures	<u>31,933</u>	<u>31,933</u>
Receipts Over (Under) Expenditures	11,442	16,817
Unencumbered Cash, Beginning	<u>43,361</u>	<u>54,803</u>
Unencumbered Cash, Ending	<u>\$ 54,803</u>	<u>\$ 71,620</u>

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

RUSSELL COUNTY, KANSAS  
DORRANCE FIRE DISTRICT #4 GENERAL FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 61,364	\$ 51,773	\$ 53,190	\$ (1,417)
Reimbursements	-	-	-	-
<b>Total Cash Receipts</b>	<u>61,364</u>	<u>51,773</u>	<u>\$ 53,190</u>	<u>\$ (1,417)</u>
Expenditures				
Personal Services	14,419	15,461	25,000	9,539
Contractual	8,259	10,980	15,000	4,020
Commodities	3,311	4,225	15,000	10,775
Capital Outlay	-	-	5,000	5,000
Transfer to Dorrance Fire Sp. Equip. Fund	20,000	20,000	20,000	-
<b>Total Expenditures</b>	<u>45,990</u>	<u>50,666</u>	<u>\$ 80,000</u>	<u>\$ 29,334</u>
Receipts Over (Under) Expenditures	15,374	1,107		
Unencumbered Cash, Beginning	<u>45,146</u>	<u>60,520</u>		
Unencumbered Cash, Ending	<u>\$ 60,520</u>	<u>\$ 61,627</u>		

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

RUSSELL COUNTY, KANSAS  
 DORRANCE FIRE DISTRICT #4 NO FUND WARRANTS FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts		
Taxes	\$ -	\$ -
Expenditures		
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>18</u>	<u>18</u>
Unencumbered Cash, Ending	<u>\$ 18</u>	<u>\$ 18</u>

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

RUSSELL COUNTY, KANSAS  
 DORRANCE FIRE DISTRICT #4 SPECIAL EQUIPMENT FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010	2011
Cash Receipts		
Transfer from Dorrance General	\$ 20,000	\$ 20,000
Expenditures		
Capital Outlay	-	23,702
Receipts Over (Under) Expenditures	20,000	(3,702)
Unencumbered Cash, Beginning	146,995	166,995
Unencumbered Cash, Ending	\$ 166,995	\$ 163,293

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

RUSSELL COUNTY, KANSAS  
 RUSSELL COUNTY FIRE DISTRICT #5 GENERAL FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES- ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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		2011		
	2010 Actual	Actual	Budget	Variance Under (Over)
Cash Receipts				
Reimbursements	\$ -	\$ -	\$ -	\$ -
Taxes	<u>117,056</u>	<u>93,305</u>	<u>79,512</u>	<u>13,793</u>
 Total Cash Receipts	 <u>117,056</u>	 <u>93,305</u>	 <u>\$ 79,512</u>	 <u>\$ 13,793</u>
 Expenditures				
Personal Services	23,178	24,456	35,000	10,544
Contractual	19,394	38,230	35,000	(3,230)
Commodities	11,841	16,532	35,000	18,468
Capital Outlay	747	36,070	125,000	88,930
Transfer Out to Spec. Equip.	<u>41,750</u>	<u>42,500</u>	<u>20,000</u>	<u>(22,500)</u>
 Total Expenditures	 <u>96,910</u>	 <u>157,788</u>	 <u>\$ 250,000</u>	 <u>\$ 92,212</u>
 Receipts Over (Under) Expenditures	 20,146	 (64,483)		
 Unencumbered Cash, Beginning	 <u>117,869</u>	 <u>138,015</u>		
 Unencumbered Cash, Ending	 <u>\$ 138,015</u>	 <u>\$ 73,532</u>		

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

RUSSELL COUNTY, KANSAS  
 RUSSELL COUNTY FIRE DISTRICT #5 SPECIAL EQUIPMENT  
 STATEMENTS OF CASH RECEIPTS AND EXPENDITURES  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010	2011
Cash Receipts		
Transfer In	\$ 41,750	\$ 42,500
Expenditures		
Commodities	-	170,500
Receipts Over Expenditures	41,750	(128,000)
Unencumbered Cash, Beginning	94,500	136,250
Unencumbered Cash, Ending	\$ 136,250	\$ 8,250

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

RUSSELL COUNTY, KANSAS  
 SPECIAL MACHINERY FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010	2011
Cash Receipts		
Misellaneous Receipts	\$ -	\$ 84,921
Transfer from Road and Bridge	300,000	350,000
 Total Cash Receipts	 \$ 300,000	 \$ 434,921
 Expenditures		
Commodities	253,129	367,654
 Receipts Over (Under) Expenditures	 46,871	 67,267
 Unencumbered Cash, Beginning	 406,019	 452,890
 Unencumbered Cash, Ending	 \$ 452,890	 \$ 520,157

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

RUSSELL COUNTY, KANSAS  
 LANDFILL CLOSING FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010	2011
Cash Receipts	<u>\$ 6,647</u>	<u>\$ 3,865</u>
Expenditures	<u>-</u>	<u>-</u>
Receipts Over Expenditures	6,647	3,865
Unencumbered Cash, Beginning	<u>379,855</u>	<u>386,502</u>
Unencumbered Cash, Ending	<u>\$ 386,502</u>	<u>\$ 390,367</u>

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

RUSSELL COUNTY, KANSAS  
 HOSPITAL BOARD FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES- ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Taxes	<u>\$ 557,857</u>	<u>\$ 615,776</u>	<u>\$ 596,841</u>	<u>\$ 18,935</u>
Expenditures				
Appropriations	<u>564,447</u>	<u>615,776</u>	<u>\$ 596,841</u>	<u>\$ (18,935)</u>
Receipts Over (Under) Expenditures	(6,590)	-		
Unencumbered Cash, Beginning	<u>6,590</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

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

RUSSELL COUNTY, KANSAS  
 FREE FAIR BOARD FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	<u>2010</u>	<u>2011</u>
Cash Receipts		
County Appropriations	\$ 48,999	\$ 49,365
Entertainment, Concessions and Booth Rentals	7,154	8,320
Livestock Sale Proceeds	60,150	63,846
Open Class	-	625
Interest	65	89
Miscellaneous Income	<u>12,390</u>	<u>14,730</u>
 Total Cash Receipts	 <u>128,758</u>	 <u>136,975</u>
 Expenditures		
Entertainment	24,334	31,424
Premiums	5,242	4,961
Ribbons, Awards and Judges	5,517	4,103
Livestock Sale Cost	59,087	62,458
Advertising	3,878	4,445
Miscellaneous Fair Expense	1,205	865
Equipment Rental	3,280	2,100
Administrative Expenses	6,296	6,154
Repairs and Maintenance	-	631
Contract Labor	<u>2,956</u>	<u>2,339</u>
 Total Expenditures	 <u>111,795</u>	 <u>119,480</u>
 Receipts Over (Under) Expenditures	 16,963	 17,495
 Unencumbered Cash, Beginning	 <u>12,604</u>	 <u>29,567</u>
 Unencumbered Cash, Ending	 <u>\$ 29,567</u>	 <u>\$ 47,062</u>

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

RUSSELL COUNTY, KANSAS  
DISTRICT COURT FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010	2011
Cash Receipts		
Court Costs	\$ 123,068	\$ 111,383
Prosecuting Attorney	1,777	2,014
Fines	90,420	82,391
State Fees	9,833	2,714
Law Library	6,180	6,299
Judgments and Restitutions	245,022	163,429
Bonds	79,816	91,087
Fees	91,734	124,962
<b>Total Cash Receipts</b>	<b>647,849</b>	<b>584,279</b>
Expenditures		
Court Costs	123,068	126,407
Prosecuting Attorney Training Fund	1,777	2,014
Fines	90,420	82,391
State Fees	9,833	2,714
Law Library	6,180	6,299
Judgments and Restitutions	250,040	164,340
Bonds	81,128	73,437
Fees	91,646	109,911
<b>Total Expenditures</b>	<b>654,091</b>	<b>567,513</b>
Receipts Over (Under) Expenditures	(6,242)	16,766
Unencumbered Cash, Beginning	49,734	43,492
Unencumbered Cash, Ending	<b>\$ 43,492</b>	<b>\$ 60,258</b>

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

RUSSELL COUNTY, KANSAS  
 BAIL BOND FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010	2011
Receipts		
Refunds	\$ -	\$ -
Expenditures and Transfers		
Refunds	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	8,510	8,510
Unencumbered Cash, Ending	\$ 8,510	\$ 8,510

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

RUSSELL COUNTY, KANSAS  
 CAPITAL IMPROVEMENT FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010	2011
Cash Receipts		
Transfer from General	\$ -	\$ 880,000
Miscellaneous	4,000	-
Sales Tax	143,816	175,145
 Total Receipts	 147,816	 1,055,145
 Expenditures	 115,212	 382,739
 Receipts Over (Under) Expenditures	 32,604	 672,406
 Unencumbered Cash, Beginning	 3,063,544	 3,096,148
 Unencumbered Cash, Ending	 \$ 3,096,148	 \$ 3,768,554

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

RUSSELL COUNTY, KANSAS  
SOLID WASTE FUND  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES- ACTUAL AND BUDGET  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Charges for Services	<u>\$ 379,281</u>	<u>\$ 419,046</u>	<u>\$ 450,000</u>	<u>\$ (30,954)</u>
Expenditures				
Contractual	271,423	179,234	-	(179,234)
Personal Services	53,566	56,137	400,000	343,863
Commodities	42,192	67,570	-	(67,570)
Reimburse Road and Bridge	<u>-</u>	<u>80,223</u>	<u>135,650</u>	<u>55,427</u>
Total Expenditures	<u>367,181</u>	<u>383,164</u>	<u>\$ 535,650</u>	<u>\$ 152,486</u>
Receipts Over (Under) Expenditures	12,101	35,882		
Unencumbered Cash, Beginning	<u>60,650</u>	<u>72,751</u>		
Unencumbered Cash, Ending	<u>\$ 72,751</u>	<u>\$ 108,633</u>		

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

RUSSELL COUNTY, KANSAS  
 BOND AND INTEREST FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES- ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 1	\$ -	\$ -	\$ -
Collections	<u>-</u>	<u>-</u>	<u>424,465</u>	<u>(424,465)</u>
Total Receipts	<u>1</u>	<u>-</u>	<u>\$ 424,465</u>	<u>\$ (424,465)</u>
Expenditures				
Bond and Interest	<u>-</u>	<u>-</u>	<u>\$ 424,465</u>	<u>\$ 424,465</u>
Receipts Over (Under) Expenditures	1	-		
Unencumbered Cash, Beginning	<u>1,873</u>	<u>1,874</u>		
Unencumbered Cash, Ending	<u>\$ 1,874</u>	<u>\$ 1,874</u>		

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

RUSSELL COUNTY, KANSAS  
 E-911 CELL PHONE TAX  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES- ACTUAL AND BUDGET  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Collections	\$ 19,367	\$ 14,931	\$ 25,000	\$ (10,069)
Expenditures				
Appropriations	2,555	19,162	\$ 54,094	\$ 34,932
Receipts Over (Under) Expenditures	16,812	(4,231)		
Unencumbered Cash, Beginning	39,093	55,905		
Unencumbered Cash, Ending	\$ 55,905	\$ 51,674		

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

RUSSELL COUNTY, KANSAS  
 SPECIAL STRAY FUND  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010	2011
Cash Receipts		
Collections	\$ 970	\$ -
Expenditures		
Commodities	-	970
Receipts Over (Under) Expenditures	970	(970)
Unencumbered Cash, Beginning	-	970
Unencumbered Cash, Ending	\$ 970	\$ -

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

RUSSELL COUNTY, KANSAS  
 RUSSELL COUNTY AMBULANCE SPECIAL EQUIPMENT  
 STATEMENTS OF CASH RECEIPTS AND EXPENDITURES  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010	2011
Cash Receipts		
Reimbursements	\$ 4,000	\$ -
Transfer In	65,000	40,000
 Total Cash Receipts	 \$ 69,000	 \$ 40,000
 Expenditures	 115,397	 -
 Receipts Over Expenditures	 (46,397)	 40,000
 Unencumbered Cash, Beginning	 57,000	 10,603
 Unencumbered Cash, Ending	 \$ 10,603	 \$ 50,603

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

RUSSELL COUNTY, KANSAS  
 RUSSELL COUNTY CONVENTION AND VISITORS BUREAU  
 STATEMENTS OF CASH RECEIPTS AND EXPENDITURES  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010	2011
Cash Receipts		
Collections	\$ 68,097.35	\$ 118,186.00
Interest	905.91	550.00
Reimbursements	444.32	-
Total Cash Receipts	69,447.58	118,736.00
Expenditures		
Personal Services	-	-
Commodities	1,276	1,354
Contractual	83,449	92,377
Total Expenditures	84,725	93,731
Receipts Over Expenditures	(15,278)	25,005
Unencumbered Cash, Beginning	121,330	106,052
Unencumbered Cash, Ending	\$ 106,052	\$ 131,057

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

RUSSELL COUNTY, KANSAS  
 RUSSELL COUNTY CITIZEN REVIEW BOARD  
 STATEMENTS OF CASH RECEIPTS AND EXPENDITURES  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 3  
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	2010	2011
Cash Receipts		
Collections	\$ 6,917.00	\$ 9,167.00
 Total Cash Receipts	 6,917.00	 9,167.00
 Expenditures		
Commodities	1,652	635
Contractual	1,959	8,403
 Total Expenditures	 3,611	 9,038
 Receipts Over Expenditures	 3,306	 129
 Unencumbered Cash, Beginning	 -	 3,306
 Unencumbered Cash, Ending	 \$ 3,306	 \$ 3,435

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

RUSSELL COUNTY, KANSAS  
 AGENCY FUNDS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
 For the Year Ended December 31, 2011

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Distributable Funds:</b>				
Current Taxes	\$ 10,149,493	\$ 1,243,498	\$ 122,722	\$ 11,270,269
Advance Taxes	22,657	10,778	10,746	22,689
Escaped Taxes	41,592	35,407	76,738	261
Motor Vehicle Taxes	264,352	65,256	22,111	307,497
MV Rental Excise Taxes	196	138	334	-
Delinquent Personal Taxes	56,799	-	4,417	52,382
Real Estate Redemption	66,856	-	8,290	58,566
Protested Tax	160	-	-	160
Special City and County Highway	-	410,488	410,488	-
Mineral Production	-	134,539	134,539	-
Micro Loan Grant	44,008	328,140	317,488	54,660
Russell Co. Drug Seizure Fund	12,584	2,077	3,930	10,731
ABC State Tax/DEA Drug Fund	10,023	5	1,065	8,963
<b>Total Distributable Funds</b>	<u>10,668,720</u>	<u>2,230,326</u>	<u>1,112,868</u>	<u>11,786,178</u>
<b>Total State Tax Funds</b>	<u>-</u>	<u>155,219</u>	<u>155,219</u>	<u>-</u>
<b>Subdivision Funds:</b>				
School Districts	-	4,569,997	4,569,997	-
Cities	-	2,197,957	2,197,957	-
Townships	-	1,358,593	1,358,593	-
Cemetery Districts	1	23,154	23,154	1
Water Shed Districts	-	177	177	-
Osborne Fire District	-	11,154	11,154	-
Central Kansas Library	-	111,140	111,140	-
Motor Vehicle Licenses	76,102	553,885	561,298	68,689
Prosecuting Attorney Training	2,819	2,012	3,236	1,595
<b>Total Subdivision Funds</b>	<u>78,922</u>	<u>8,828,069</u>	<u>8,836,706</u>	<u>70,285</u>
<b>Total Payroll Clearing</b>	<u>310,553</u>	<u>4,174,435</u>	<u>4,208,578</u>	<u>276,410</u>
<b>Total Agency Funds</b>	<u>\$ 11,058,195</u>	<u>\$ 15,388,049</u>	<u>\$ 14,313,371</u>	<u>\$ 12,132,873</u>

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

RUSSELL COUNTY, KANSAS  
EXTENSION COUNCIL  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES- ACTUAL AND BUDGET  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 5  
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	2010 Actual	2011		Variance Under (Over)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 143,812	\$ 145,746	\$ 159,964	\$ (14,218)
Salaries Reimbursed	37,752	37,752	37,536	216
Education Services and Supplies	3,168	10,377	20,000	(9,623)
Interest Earned	149	150	-	150
Capital Outlay	-	-	12,000	(12,000)
Miscellaneous	225	736	-	736
<b>Total Cash Receipts</b>	<b>185,106</b>	<b>194,761</b>	<b>\$ 229,500</b>	<b>\$ (34,739)</b>
Expenditures				
Salaries and Wages	134,573	138,396	140,000	1,604
Payroll Taxes	26,415	28,486	32,300	3,814
Travel	3,066	2,007	6,000	3,993
Telephone	725	601	1,000	399
Office Supplies and Postage	1,621	2,061	3,500	1,439
Subsistence	1,502	1,520	2,000	480
Treasurer's Bond	3,790	3,926	5,500	1,574
Equipment	7,371	2,237	3,200	963
Miscellaneous	4,537	4,907	4,000	(907)
Capital Outlay	-	-	12,000	12,000
Educational Services	3,041	8,051	20,000	11,949
<b>Total Expenditures</b>	<b>186,641</b>	<b>192,192</b>	<b>\$ 229,500</b>	<b>\$ 37,308</b>
Receipts Over (Under) Expenditures	(1,535)	2,569		
Unencumbered Cash, Beginning	44,372	42,837		
Unencumbered Cash, Ending	<b>\$ 42,837</b>	<b>\$ 45,406</b>		

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

RUSSELL COUNTY, KANSAS  
 LAW LIBRARY  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Statement 5  
 2 of 2

	2010	2011
Cash Receipts		
District Court	\$ 6,180	\$ 6,276
Dues & Refunds	-	-
Total Cash Receipts	6,180	6,276
Expenditures		
Supplies	1,923	-
Receipts (Under) Expenditures	4,257	6,276
Unencumbered Cash, Beginning	5,495	9,752
Unencumbered Cash, Ending	\$ 9,752	\$ 16,028

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

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2011

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

FINANCIAL REPORTING ENTITY

Russell County is a municipal corporation governed by an elected three-member commission. These financial statements present Russell County (the primary government) and its component units. The component units are included in the county's reporting entity because of the significance of their operational or financial relationships with the county.

COMPONENT UNITS

The component units section of these financial statements includes the financial data of the county's component units with the exception of the Russell Regional Hospital. These component units are reported separately to emphasize that they are legally separate from the county.

1. Extension Council. The Russell County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the county. The county annually provides significant operating subsidies to the Council.
2. Law Library. The Law Library is fiscally independent of the county. It is required by statute to be audited as part of the county audit. The Law Library is operated independent of the county's governing body.

The Russell Regional Hospital was audited by other auditors whose report was issued January 16, 2012.

FUND ACCOUNTING

The financial transactions and accounts of the county are organized on the basis of funds or account groups. The operation of each fund or account group is considered to be an independent fiscal and separate 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.

Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed.

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

1. General Fund

The general fund is the general operating fund of the county. This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for services, and interest income.

2. Special Revenue Funds

Special Revenue Funds account for revenue derived from specific sources (other than major capital projects) which are restricted by legal and regulatory provisions to finance specific activities.

3. Debt Service Funds

The Debt Service Fund was established to account for the accumulation and disbursement of resources for payment of principal and interest on all general obligation debt.

4. Capital Projects Funds

The Capital Projects funds account for all financial resources used for the acquisition or construction of major capital assets.

Proprietary Funds:

Proprietary Funds are used to account for activities which are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business activities are accounted for through proprietary funds.

1. Enterprise Fund

The Enterprise Fund accounts for operations that are financed in a manner similar to private business enterprises, where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Agency Funds:

Agency Funds are used to account for assets held by the county as an

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

agent for individual, private organizations, and other governments. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality 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, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, 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 generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the municipality 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.

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2011

NOTE A – SUMMARY OF SIGNIFICANT POLICIES - CONTINUED

REIMBURSEMENTS

A reimbursement is an expenditure or expense initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, Russell County records an expenditure (or expense) in the reimbursing fund, and a reduction of expenditure (or expense) in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting*.

NOTE B – BUDGETARY INFORMATION

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one budget amendments for this year.

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

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2011

NOTE B – BUDGETARY INFORMATION - CONTINUED

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's 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, permanent funds, and the following special revenue funds:

- Gorham Fire District #1 Special Equipment Fund
- Lucas Fire District #2 Special Equipment Fund
- Waldo-Paradise Fire District #3 Special Equipment Fund
- Dorrance Fire District #4 No Fund Warrant Fund
- Dorrance Fire District #4 Special Equipment Fund
- Russell County Fire #5 Special Equipment Fund
- Special Machinery Fund
- Landfill Closing Fund
- Russell Co. Drug Seizure Fund
- ABC Drug Fund
- Special Federal DEA Drug Fund
- Ambulance Special Equipment Fund
- Free Fair Board Fund
- District Court Fund
- Bail Bond Fun
- Capital Improvement Fund
- Special Stray Fund
- Convention and Visitors Bureau
- Citizen Review Board

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

NOTE C – DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the Government's funds have a main or branch bank in the county in which the Government is located, or in an adjoining county if such institution has been designated as an official

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2011

NOTE C – DEPOSITS AND INVESTMENTS- CONTINUED

depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Government's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial

institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Government has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the Government may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk- deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may not be returned to it. State statutes require the Government'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" which required coverage is 50%. Russell County's did not have any designated "peak periods" during 2010.

At December 31, 2011, the County of Russell's carrying amount of deposits, including certificates of deposits was \$25,739,749. The bank balance was \$25,972,171. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance \$1,576,793 was covered by federal depository insurance, \$24,395,378 was collateralized with securities held by the pledging financial institutions' agents in the County of Russell's name.

Kansas statutes authorize the county to invest the U.S. Treasury Bills and notes, repurchase agreements, and the State Municipal Investment Pool. All investments must be insured, registered, or held by the county or its agent in the county's name. The county's investments are categorized to give an indication of the level of risk assumed by the entity at year-end. Category 1 includes investments that are insured or registered, or for which the securities are held by the county or its agent in the county's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the dealer bank's trust department

RUSSELL COUNTY, KANSAS  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2011

NOTE C – DEPOSITS AND INVESTMENTS- CONTINUED

or agent in the county’s name. Category 3 includes uninsured and unregistered investments for which the securities are held by the dealer bank. Of the three risk categories, the investments classified in Risk Category 1 have the least risk to the municipality.

	Risk Category			Carrying Amount	Market Value
	1	2	3		
Repurchase Agreement	-	5,137,138	-	5,137,138	5,137,138
Total	-	5,137,138	-	5,137,138	5,137,138

NOTE D – INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Road & Bridge	Special Machinery	KSA 68-141g	\$350,000
Gorham Fire #1	Gorham Special Fire	KSA 19-119	36,625
Lucas Fire #2	Lucas Special Fire	KSA 19-119	10,000
Waldo-Paradise #3	Waldo Special Fire	KSA 19-119	48,750
Dorrance #4	Dorrance Special Fire	KSA 19-119	20,000
Russell County Fire 5 General	Russell Fire 5 Special Fire Capital Improvement	KSA 19-119 KSA 19-120	42,500 880,000

NOTE F – DEFINED BENEFIT PENSION PLAN

The county contributes to the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen’s Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans as provided by Kansas law. 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 that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

K.S.A. 74-4919 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2011

NOTE F – DEFINED BENEFIT PENSION PLAN - CONTINUED

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 the 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. The KPERS employer rate established for the calendar year 2011 is 7.74%. The county employer contributions to KPERS for the years ending December 31, 2011, 2010, and 2009, were \$164,184, \$148,860, and \$118,593, respectively, equal to the required contributions for each year. The KP&F employer rate established for fiscal years beginning in 2011 is 14.57%. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. The county contribution to KP&F for 2011, 2010 and 2009 were \$54,455, \$44,123 and \$55,439, respectively, equal to the required contribution.

Employer contributions to KPERS for Russell County Extension Council, a component unit of Russell County, for the years ended December 31, 2011, 2010, and 2009, were \$1,937, \$1,929, and \$1,541, respectively, equal to the required contributions for each year.

NOTE G – COMPENSATED ABSENCES

The county has a vacation policy which provides for forty hours of vacation after twelve months of employment and eighty hours of vacation after two through five years of service. One-hundred twenty hours of vacation are earned following five through ten years of service and eight additional hours are granted for each year of service beyond ten years not to exceed one-hundred sixty hours per year.

Employees of the county receive eight hours of sick leave for each month of service. Sick leave may be accumulated to a maximum of 1,440 hours. Upon death or retirement, an employee receives 50% of accumulated sick leave, not to exceed 480 hours, at their current wage rate.

NOTE H- OTHER POST EMPLOYMENT BENEFITS

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

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2011

NOTE H- OTHER POST EMPLOYMENT BENEFITS - CONTINUED

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

NOTE I – LANDFILL CLOSURE AND POSTCLOSURE COSTS

The two new cells were constructed in March of 1998 and sampling analysis has been approval by KDHE. The operational plan to increase the landfill area from 40 acres to 160 acres was approved by the Kansas Department of Health and Environment June 2, 1998.

1. Applicable Kansas and federal laws and regulations require the county to place a final cover of the municipal solid waste facility when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure.
2. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the county reports a portion of these closure and post closure care as a long term debt in each period based on landfill capacity used as December 31 each year. The \$301,549 reported on the statement of changes in long term debt as landfill closure and post closure care liability at December 31, 2011 represents the cumulative amount reported to date based on the use of 30 percent of the estimated capacity of the solid waste landfill.
3. The remaining total estimate of \$747,369 for closure and post closure care will be recognized as the capacity if filled.
4. The percentage of the landfill capacity used on the report at December 31, 2011 is 30 percent based upon the total remaining volume capacity of site divided by the total volume capacity of original site, then subtracting that from 100 percent.
5. The estimated remaining landfill life in years is 100 years.
6. The costs of closure and post closure care will be paid when due from funds accumulated for the purpose in restricted cash accounts, from allocation of ad valorem tax collections, from the proceeds of debt, or a combination of these. At December 31, 2011, the County had \$390,366 accumulated for this purpose.

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2011

NOTE J – FEDERAL NONCASH ASSISTANCE

The fair market value of the expenditures for the WIC program totaled \$30,079 for 2011. The Osborne County reimbursed \$30,079.

NOTE K – COMPARATIVE DATA

The amount shown for 2010 in the accompanying financial statements are included only to provide a basis for comparison with 2011 and are not intended to present all information necessary for a fair presentation. Certain amounts for 2010 may have been restated to conform with the presentation of similar amounts for 2011.

NOTE L – CONTINGENCIES

In the normal course of operations, the County participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

NOTE M – COMPLIANCE WITH KANSAS STATUTES

Russell County is in violation of K.S.A. 79-2935, which states expenditures should not exceed budgeted limits. The county violated this statute in five funds, Agriculture Extension, Historical Society, Economic Development, Free Fair, and the Hospital Board. The funds were over budget as follows:

Agriculture Extension	\$ 1,515
Historical Society	\$ 1,605
Free Fair	\$ 995
Hospital Board	\$18,935
Economic Development	\$14,916

NOTE N- USE OF ESTIMATES IN THE PREPARATION OF FINANCIAL STATEMENTS

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the statutory basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2011

NOTE O- 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. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage.

NOTE P - SUBSEQUENT EVENTS

In 2012 the hospital bonds were rated as AA.

Management has evaluated the effects of the financial statements of subsequent events occurring through May 7, 2012, which is the date at which field work was completed.

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2011

NOTE Q- LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Changes	Balance End of Year
Capital Leases:	Various	Various	\$ 1,441,465	Various	850,704	253,900	182,693	71,207	921,911
General Obligation Hospital Bonds Series 2004	Various	7/1/2004	\$ 5,500,000	10/1/2024	4,415,000	-	235,000	(235,000)	4,180,000
Fire Truck Gorham Fire #1	3.89%	12/17/2007	\$ 274,480		109,410	-	35,087	(35,087)	74,323
Total Bonded Indebtedness			\$ 7,215,945		5,375,114	253,900	452,780	(198,880)	\$ 5,176,234
Compensated Absences					219,891	3,215		3,215	223,106
Landfill Closure and Postclosure costs					335,726	-	34,177	(34,177)	301,549
Total Long Term Debt					\$ 5,930,731	\$ 257,115	\$ 486,957	\$ (229,842)	\$ 5,700,889

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2011

NOTE Q- LONG-TERM DEBT- CONTINUED

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>Thereafter</u>	<u>Total</u>
Capital Leases:	237,638	205,053	164,033	169,801	70,619	74,767	921,911
General Obligation Hospital Bonds	245,000	255,000	265,000	275,000	285,000	2,855,000	4,180,000
Fire Truck- Gorham Fire #1	<u>36,452</u>	<u>37,870</u>	-	-	-	-	<u>74,322</u>
<b>TOTAL PRINCIPAL</b>	<u>\$ 519,090</u>	<u>\$ 497,923</u>	<u>\$ 429,033</u>	<u>\$ 444,801</u>	<u>\$ 355,619</u>	<u>\$ 2,929,767</u>	<u>\$ 5,176,233</u>
<b>INTEREST</b>							
Capital Leases:	33,911	25,316	17,910	12,143	6,165	9,191	104,636
General Obligation Hospital Bonds	180,065	170,265	160,065	149,465	180,065	558,990	1,398,915
Fire Truck- Gorham Fire #1	<u>2,891</u>	<u>1,473</u>	-	-	-	-	<u>4,364</u>
<b>TOTAL INTEREST</b>	<u>216,867</u>	<u>197,054</u>	<u>177,975</u>	<u>161,608</u>	<u>186,230</u>	<u>568,181</u>	<u>1,507,915</u>
<b>TOTAL PRINCIPAL AND INTEREST</b>	<u>\$ 735,957</u>	<u>\$ 694,977</u>	<u>\$ 607,008</u>	<u>\$ 606,409</u>	<u>\$ 541,849</u>	<u>\$ 3,497,948</u>	<u>\$ 6,684,148</u>