

STEVENS COUNTY, KANSAS

**REGULATORY BASIS
FINANCIAL STATEMENT**

**For the Year Ended
December 31, 2012**

STEVENS COUNTY, KANSAS

Regulatory Basis Financial Statement

For the Year Ended December 31, 2012

TABLE OF CONTENTS

INTRODUCTORY SECTION

Title Page	
Table of Contents	i-ii

FINANCIAL SECTION

Independent Auditors' Report	1-3
------------------------------	-----

STATEMENT 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
---	---

Notes to the Financial Statement	5-15
----------------------------------	------

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

SCHEDULE 1

Summary of Expenditures - Actual and Budget (Budgeted Funds Only)	17
---	----

SCHEDULE 2

Schedule of Receipts and Expenditures

A. General Fund	19
B. Agricultural Extension Council Fund	23
C. Airport Maintenance Fund	24
D. Airport Operating Fund	25
E. Airport Grants Fund	26
F. Alcohol and Drug Fund	27
G. Ambulance Bequest Fund	28
H. Building Fund	29
I. Community Health Fund	30
J. Employee Benefits Fund	31
K. E911 Fund	32
L. Equipment Fund	33
M. Fair Maintenance Fund	34
N. Fire Bequest Fund	35
O. Hospital Maintenance Fund	36
P. Library Maintenance Fund	37
Q. Noxious Weed Fund	38
R. Noxious Weed Equipment Fund	39
S. Oil & Gas Valuation Depletion Trust Fund	40
T. Prosecutors' Training Fund	41
U. Register of Deeds' Technology Fund	42
V. Road and Bridge Fund	43
W. Road Machinery and Equipment Fund	44
X. Rural Fire Equipment Fund	45
Y. Services for the Elderly Fund	46
Z. Special Highway Improvement Fund	47
AA. Special Law Enforcement Trust Fund	48
AB. WeKanDo Fund	49
AC. Wellness Center Bequest Fund	50

STEVENS COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2012

TABLE OF CONTENTS

(continued)

SCHEDULE 2	
Schedule of Receipts and Expenditures (continued)	
AD. Motor Vehicle Operating Fund	51
AE. Bond and Interest - Home Health Fund	53
AF. Bond and Interest - Home for the Aged Fund	54
AG. Bond and Interest - Hospital Fund	55
AH. Bond and Interest - LEC Fund	56
SCHEDULE 3	
Schedule of Receipts and Disbursements - Agency Funds	58
OTHER SUPPLEMENTAL INFORMATION	
SCHEDULE 4	
General Fund - Schedule of Receipts and Expenditures - Actual and Budget	60-65
SCHEDULE 5	
Reconciliation of 2011 Tax Roll	66

FINANCIAL
SECTION



INDEPENDENT AUDITORS' REPORT

The County Commissioners
Stevens County Courthouse
Hugoton, Kansas 67951

We have audited the accompanying regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Stevens County, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Stevens County, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* of the State of Kansas, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

405 North Sixth Street | P.O. Box 699
Garden City, KS 67846
620-275-9267 | 800-627-0636
Fax: 620-275-8936 | www.lhd.com

CPAs

Charles H. Claar, Jr, CPA
Theresa Dasenbrock, CPA, CFE
David L. Hetrick, CPA
Steven D. Josserand, CPA
Gary A. Schlappe, CPA
Rodney Van Norden, CPA

Lisa L. Axman, CPA
Sarah J. Bartel, CPA
Sue A. Bradley, CPA
Susan A. Burgardt, CPA
Shannon N. Miller, CPA
Tracey Homm, CPA, CSEP
Rebecca L. Pfannenstiel, CPA
Kimberly A. Roth, CPA
Kristin J. Sekavec, CPA
Keysha Urie, CPA
Monica J. Wilson, CPA

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Stevens County, Kansas, as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Stevens County, Kansas, as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* of the State of Kansas described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures - actual and budget, and the schedule of receipts and disbursements - agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The other supplemental information (Schedules 4 and 5 as listed in the table of contents) is presented for analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic 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 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2011 actual columns presented in the individual fund schedules of receipts and expenditures (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated June 7, 2012. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards, at the following link <http://www.da.ks.gov/ar/muniserv/EAuditAccept.htm>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statements. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statements or to the 2011 financial statements themselves, and other additional procedures in accordance with auditing

The County Commissioners
Stevens County Courthouse
Page 3

standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statements as a whole.

Lewis, Hooper + Dick, LLC
LEWIS, HOOPER & DICK, LLC

June 6, 2013

STEVENS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

<u>General</u>	<u>Fund</u>	Unencumbered Cash (Deficit) Balance 01-01-12	Receipts and Transfers	Expenditures and Transfers	Unencumbered Cash (Deficit) Balance 12-31-12	Add Payables and Encumbrances	Cash (Deficit) Balance 12-31-12
General		\$ 2,807,109	\$ 4,460,529	\$ 5,576,146	\$ 1,691,492	\$ 116,580	\$ 1,808,072
Special Purpose Funds							
Agricultural Extension Council		1,050	150,365	150,000	1,415	-	1,415
Airport Maintenance		(7,283)	300,211	267,424	25,504	-	25,504
Airport Operating		524,366	295,026	200,762	618,630	487	619,117
Airport Grants		(89,961)	145,747	75,225	(19,439)	-	(19,439)
Alcohol and Drug		32,688	10,851	2,850	40,689	-	40,689
Ambulance Bequest		5,352	-	533	4,819	-	4,819
Building		4,590,695	894,978	2,431,808	3,053,865	-	3,053,865
Community Health		108,332	434,481	444,598	98,215	39,777	137,992
Employee Benefits		431,194	1,853,416	1,733,690	550,920	-	550,920
E911		34,593	44,902	11,858	67,637	-	67,637
Equipment		764,060	108,000	300,908	571,152	-	571,152
Fair Maintenance		1,011	123,673	124,250	434	-	434
Fire Bequest		32,527	747	-	33,274	-	33,274
Hospital Maintenance		14,633	2,094,375	2,100,000	9,008	-	9,008
Library Maintenance		3,543	426,754	428,372	1,925	-	1,925
Noxious Weed		253,878	76,609	175,312	155,175	1,082	156,257
Noxious Weed Equipment		124,706	-	-	124,706	-	124,706
Oil & Gas Valuation Depletion Trust		-	2,976,511	-	2,976,511	-	2,976,511
Prosecutors' Training		1,584	443	221	1,806	-	1,806
Register of Deeds' Technology		37,813	10,402	-	48,215	-	48,215
Road and Bridge		192,610	3,744,588	3,687,444	249,754	69,715	319,469
Road Machinery and Equipment		281,225	300,000	69,730	511,495	-	511,495
Rural Fire Equipment		2,006	1	-	2,007	-	2,007
Services for the Elderly		1,547	193,576	194,030	1,093	-	1,093
Special Highway Improvement		345,221	600,000	344,889	600,332	-	600,332
Special Law Enforcement Trust		1,699	1,430	2,992	137	2,060	2,197
WeKanDo		670,464	294,099	272,586	691,977	-	691,977
Wellness Center Bequest		5,108	-	1,179	3,929	-	3,929
Motor Vehicle Operating		35,461	31,392	36,950	29,903	-	29,903
Total Special Purpose Funds		<u>8,400,122</u>	<u>15,112,577</u>	<u>13,057,611</u>	<u>10,455,088</u>	<u>113,121</u>	<u>10,568,209</u>
Bond and Interest Funds							
Bond and Interest - Home Health		1,561	539	2,100	-	-	-
Bond and Interest - Home for the Aged		90,696	1,031,921	1,027,620	94,997	-	94,997
Bond and Interest - Hospital		93,938	20,356	20,000	94,294	-	94,294
Bond and Interest - LEC		54,107	530,374	529,685	54,796	-	54,796
Total Bond and Interest Funds		<u>240,302</u>	<u>1,583,190</u>	<u>1,579,405</u>	<u>244,087</u>	<u>-</u>	<u>244,087</u>
Total (excluding Agency Funds) (memorandum only)		<u>\$ 11,447,533</u>	<u>\$ 21,156,296</u>	<u>\$ 20,213,162</u>	<u>\$ 12,390,667</u>	<u>\$ 229,701</u>	<u>\$ 12,620,368</u>
Composition of Cash							
Demand and money market deposits:							
Citizens State Bank						\$ 21,628,206	
Plus deposits in transit						75,721	
Less outstanding checks						(411,715)	
Total demand and money market deposits							\$ 21,292,212
Change funds							5,750
Time deposits:							
Citizens State Bank						3,963,153	
First National Bank						4,200,000	
Total time deposits							<u>8,163,153</u>
Total cash and investments							29,461,115
Agency Funds per Schedule 3							<u>(16,840,747)</u>
Total (excluding Agency Funds)							<u>\$ 12,620,368</u>

The accompanying Notes to the Financial Statement are an integral part of this statement.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2012

1. Summary of significant accounting policies

Stevens County, Kansas (the County) was established in 1885 and is an organized county having the powers, duties and privileges granted counties by K.S.A. 19-101.

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents Stevens County (the municipality) only.

The related municipal entities discussed below are not included in the County's financial statement but are related municipal entities because they were established to benefit the County and/or its constituents.

The Stevens County Extension Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council is governed by an elected executive board. The County levies taxes for the support of the Council. Separate financial statements have been issued for the Stevens County Extension Council and may be obtained at the Extension Council's office.

The Stevens County Public Library operates the County's library and provides services for the residents of Stevens County. It was created under K.S.A. 12-1218 and has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library building is titled to the County. Bond issuances for the Library's benefit must be approved by the County. Separate financial statements have been issued for the Stevens County Public Library and may be obtained at the Library.

The Stevens County Hospital provides medical and long-term care facilities and services for the residents of Stevens County. It has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Board. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Hospital's budget and levy taxes for operations. Separate financial statements have been issued for the Stevens County Hospital and may be obtained at the Hospital's office.

The Stevens County Housing Authority provides housing for the senior residents of Stevens County. It has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Board. Separate financial statements have been issued for the Stevens County Housing Authority and may be obtained at Sunflower Plaza Apartments' office.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2012

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

Cimarron Basin Community Corrections is a jointly governed organization between ten counties in southwest Kansas created under an interlocal agreement. Cimarron Basin Community Corrections is governed by a board appointed by the participating parties. Cimarron Basin Community Corrections was established to account for monies received as grants from federal and state sources to operate a program of the Kansas Department of Corrections which assists in managing the population in the State's prisons. The primary source of funding for Cimarron Basin Community Corrections is from grants with additional support from the participating parties. Stevens County has no equity interest nor does the County materially contribute to the continued existence of Cimarron Basin Community Corrections. Cimarron Basin Community Corrections has a December 31st year end.

Southwest Kansas Regional Juvenile Detention Center is a jointly governed organization between eighteen counties in southwest Kansas created under an interlocal agreement. Southwest Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. Southwest Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Garden City, Kansas. The primary source of funding for Southwest Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Stevens County has no equity interest nor does the County materially contribute to the continued existence of Southwest Kansas Regional Juvenile Detention Center. Southwest Kansas Regional Juvenile Detention Center has a December 31st year end.

Western Kansas Development Organization is a jointly governed organization between six counties in southwest Kansas, created under K.S.A. 19-4101. Western Kansas Development Organization is governed by a board appointed by the County Commissioners of the participating counties. The purpose of Western Kansas Development Organization is to foster and promote cooperative economic development in the members' regions. A primary source of funding for Western Kansas Development Organization is ad valorem tax levies by the participating counties. Stevens County has no equity interest nor does the County materially contribute to the continued existence of Western Kansas Development Organization. Western Kansas Development Organization has a December 31st year end.

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *Kansas Municipal Audit and Accounting Guide* regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2012

1. Summary of significant accounting policies (continued)

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America (continued)

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

C. Regulatory basis fund types

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 fund types are used by the County:

General fund – the chief operating fund; used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest funds – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business funds – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc...).

Trust funds – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc...).

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection funds, etc...).

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the general fund.

E. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2012

1. Summary of significant accounting policies (continued)

E. Property taxes and special assessments (continued)

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments received prior to or after the issuance of general obligation bonds are recorded as receipts in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Bond and Interest Fund to finance delinquent special assessments receivable.

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2012, the special assessment taxes levied are a lien on the property.

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Reimbursements

A reimbursement is an expenditure 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, the County records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting*.

H. Memorandum totals

Totals on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor is all required disclosures present for these amounts.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2012

2. Stewardship, compliance and accountability

A. Budgetary information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year ended December 31, 2012.

The legal level of budgetary control is the fund level. 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 adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts 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 County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

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

- Airport Operating
- Ambulance Bequest
- E911
- Equipment
- Fire Bequest
- Noxious Weed Equipment
- Oil & Gas Valuation Depletion Trust
- Prosecutors' Training
- Register of Deeds' Technology
- Road Machinery and Equipment
- Rural Fire Equipment
- Sheriff Bequest
- Special Highway Improvement

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2012

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

Special Law Enforcement Trust
Wellness Center Bequests
Motor Vehicle Operating

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.

B. Compliance with Kansas statutes

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney and the legal representative of the County.

There are no known material violations of Kansas statutes for the year ended December 31, 2012.

C. Deficit unencumbered cash

The Airport Grants fund had a deficit unencumbered cash balance as of December 31, 2012, of \$19,439, as a result of the grant requiring the County to expend the funds prior to requesting reimbursement.

3. Detailed notes on all funds

A. Deposits and investments

A reconciliation of cash and investments as shown in the composition of cash on the summary statement of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Cash on hand	\$	5,750
Carrying amount of deposits		29,455,365
Total cash	\$	29,461,115

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 within the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2012

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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

Concentration of credit risk

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

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 no designated "peak periods". All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$29,455,365 and the bank balance was \$29,791,359. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$1,110,692 was covered by federal depository insurance and \$28,680,667 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Citizens State Bank	First National Bank
FDIC Coverage	\$ 860,692	\$ 250,000
Pledged securities at market value	25,179,671	4,119,867
Total coverage	<u>\$ 26,040,363</u>	<u>\$ 4,369,867</u>
Funds on deposit	<u>\$ 25,591,359</u>	<u>\$ 4,200,000</u>
Funds at risk	<u>\$ -</u>	<u>\$ -</u>

Credit risk - investments

Custodial credit risk for an investment 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. The County had no investments of this type at December 31, 2012.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2012

3. Detailed notes on all funds (continued)

B. Capital projects in process

Capital project authorizations with approved change orders compared to disbursements and accounts payable from inceptions at December 31, 2012, are as follows:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Nursing home facility	\$ 20,586,839	\$ 20,834,762	\$ -
Airport taxiway, phase II	1,097,132	1,035,771	61,361
Airport taxiway, phase III	1,134,785	1,145,353	26,771
Airport apron parking	350,639	35,424	315,215
Industrial Park - utility improvements	605,907	605,907	-
Library alley	14,300	14,300	-
Old Pioneer renovation	159,109	123,003	40,184

Subsequent to year end the County authorized improvements to the Old Pioneer renovation in an amount of \$861,040.

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2012, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance January 1, 2012	Additions	Reductions/ Payments	Balance December 31, 2012	Interest Paid
General obligation bonds payable:									
Series 2005a Health Care Building	02-18-05	0.00%	200,000	02-15-15	\$ 80,000	\$ -	\$ 20,000	\$ 60,000	\$ -
Series 2006 Law Enforcement Center	03-01-06	4.00%	2,400,000	03-01-12	520,000	-	520,000	-	9,685
Total general obligation bonds payable					600,000	-	540,000	60,000	9,685
Capital leases payable:									
Airport refueling system	11-10-08	3.79%	325,000	11-10-13	131,899	-	67,623	64,276	3,832
Pioneer Manor	03-22-10	4.45%	8,000,000	08-22-20	7,486,412	-	694,475	6,791,937	333,145
Total capital leases payable					7,618,311	-	762,098	6,856,213	336,977
Total long-term debt					\$ 8,218,311	\$ -	\$ 1,302,098	\$ 6,918,213	\$ 346,662

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

	Year						
	2013	2014	2015	2016	2017	2018-2020	Total
Principal:							
General obligation bonds payable	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 60,000
Capital leases payable	789,656	757,659	791,375	826,591	863,374	2,827,558	6,856,213
Total principal	809,656	777,659	811,375	826,591	863,374	2,827,558	6,916,213
Interest:							
Capital leases payable	303,466	269,962	236,246	201,030	164,246	255,304	1,430,254
Total interest	303,466	269,962	236,246	201,030	164,246	255,304	1,430,254
Total principal and interest	\$ 1,113,122	\$ 1,047,621	\$ 1,047,621	\$ 1,027,621	\$ 1,027,620	\$ 3,082,862	\$ 8,346,467

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2012

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation adjusted for exempt farm property, business aircraft and motor vehicles given by the County Assessor to the County Clerk on August 25th each year. Per K.S.A. 10-307, certain bond issues are not subject to the bonded indebtedness limitation; these include the refunding bonds and the limited obligation bonds issued for the purpose of financing the construction and remodeling of the courthouse, jail and law enforcement center, to be paid from sales tax proceeds. The amount of debt outstanding does not exceed the statutory limit.

D. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	
General	Equipment	19-119	\$ 108,000
General	Building	19-120	372,501
General	WeKanDo	19-119	294,099
Bond and Interest - Home Health	Bond and Interest - Home for the Aged	10-117a	2,100
Road and Bridge	Road Machinery and Equipment	68-141g	300,000
Road and Bridge	Special Highway Improvement	68-590	<u>600,000</u>
Total			<u>\$ 1,676,700</u>

4. Other information

A. 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 for the past three years.

B. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste. These amounts are based on what it would cost to perform all closure and post closure care in 2012. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. Closure and post closure care financial assurance requirements are being met through reserve amounts in the County's annual budget. However, the cost of this closure and post closure care has not been quantified in this financial statement.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2012

4. Other information (continued)

C. Postemployment health care benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County 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 County under this program.

D. Compensated absences

The County's policy regarding vacation leave pay permits employees to accumulate vacation leave days at a maximum rate of 1.5 days per month up to 18 days. The County's policy is to recognize the costs of vacation leave when actually paid. Upon resignation, termination or retirement, employees are entitled to payment for up to 12 days of accrued vacation earned.

The County's policy regarding sick leave pay permits employees to accumulate leave days at a maximum rate of 12 days per year up to 90 days; days accumulated above 90 days are converted to compensation time as noted in the policy manual. The County's policy is to pay sick leave upon termination based on the years of service and number of days accrued up to a maximum payment for 45 days.

E. Defined benefit pension plan

Plan description: Stevens County, Kansas, contributes to the Kansas Public Employees Retirement System ("KPERs"), a cost sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding policy: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. Effective July 1, 2009 KPERs has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERs member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

F. Commitments

The County entered into a six year agreement for rights and access to sand and gravel resources effective January 1, 2012. Payments under this agreement for the year ended December 31, 2012, totaled \$18,000 with future minimum payment requirements of \$18,000 annually through December, 2017.

STEVENS COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2012

4. Other information (continued)

F. Commitments (continued)

On July 1, 2008, the County entered into a five year agreement for network information technology services. Payments under this agreement for the year ended December 31, 2012, totaled \$47,082. Future minimum payment requirements are \$3,924 monthly through June, 2013.

G. Litigation

The County is named as a party in a tax appeals lawsuit. The lawsuit is in the discovery stages and the effect, if any, on the County is not determinable at this time. The ultimate outcome of an adverse ruling in this lawsuit could result in a \$2,000,000 refund from the County.

H. Related party transactions

Various departments and funds within the County provide goods and services to other operating departments. Charges for these services are billed in the same manner such services would be billed to the general public and are handled as arms-length transactions in the normal course of business.

Regulatory Required Supplemental Information

STEVENS COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2012

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General</u>					
General	\$ 6,125,875	\$ -	\$ 6,125,875	\$ 5,576,146	\$ (549,729)
<u>Special Purpose Funds</u>					
Agricultural Extension Council	150,000	-	150,000	150,000	-
Airport Maintenance	308,660	-	308,660	267,424	(41,236)
Alcohol and Drug	33,578	-	33,578	2,850	(30,728)
Building	2,431,809	-	2,431,809	2,431,808	(1)
Community Health	499,914	-	499,914	444,598	(55,316)
Employee Benefits	2,135,693	-	2,135,693	1,733,690	(402,003)
Fair Maintenance	124,250	-	124,250	124,250	-
Hospital Maintenance	2,100,000	-	2,100,000	2,100,000	-
Library Maintenance	428,372	-	428,372	428,372	-
Noxious Weed	250,667	-	250,667	175,312	(75,355)
Road and Bridge	3,811,018	-	3,811,018	3,687,444	(123,574)
Services for the Elderly	194,030	-	194,030	194,030	-
WeKanDo	843,778	-	843,778	272,586	(571,192)
<u>Bond and Interest Funds</u>					
Bond and Interest - Home Health	6,978	-	6,978	2,100	(4,878)
Bond and Interest - Home for the Aged	1,137,820	-	1,137,820	1,027,620	(110,200)
Bond and Interest - Hospital	101,000	-	101,000	20,000	(81,000)
Bond and Interest - LEC	579,785	-	579,785	529,685	(50,100)

General Fund

Fund Description

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

The General Fund functions are reported in four categories as follows:

General government

- *Courthouse general
- *County Commission
- *County Clerk
- *County Treasurer
- *Register of Deeds
- *Appraiser
- *County Counselor
- *Planning and zoning
- *Election
- *Data processing
- *Other contractual services
- *GIS

Public safety

- *County Attorney
- *Sheriff
- *District Court
- *Emergency preparedness
- *Fire
- *Community service
- *Juvenile detention

Culture and recreation

- *4-H Building
- *Other contractual services

Health and sanitation

- *Emergency services
- *SWKS Health Initiative
- *Wellness center
- *Solid waste
- *Rodent control
- *Other contractual services

STEVENS COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes	\$ 2,523,355	\$ 3,508,475	\$ 3,475,187	\$ 33,288
Intergovernmental revenue	360,116	292,663	358,479	(65,816)
Licenses and fees	458,362	159,989	83,000	76,989
Charges for services	272,101	279,073	194,000	85,073
Use of money and property	93,846	67,831	109,000	(41,169)
Other	102,956	152,498	45,000	107,498
Total receipts	3,810,736	4,460,529	\$ 4,264,666	\$ 195,863
Expenditures:				
General government:				
Courthouse general	428,628	661,366	\$ 614,140	\$ 47,226
County Commission	85,090	85,239	127,816	(42,577)
County Clerk	109,092	106,848	117,140	(10,292)
County Treasurer	170,633	162,729	171,238	(8,509)
Register of Deeds	87,092	89,117	93,444	(4,327)
Appraiser	245,286	260,889	271,316	(10,427)
County Counselor	65,587	56,203	66,000	(9,797)
Planning and zoning	20,184	19,983	23,483	(3,500)
Election	6,475	36,272	27,600	8,672
Data processing	79,494	74,396	75,082	(686)
Other contractual services	259,532	1,158,263	1,321,380	(163,117)
GIS	55,655	46,852	61,376	(14,524)
Public safety:				
County Attorney	143,578	117,380	101,248	16,132
Sheriff	1,158,624	976,367	1,378,947	(402,580)
District Court	45,455	45,278	76,200	(30,922)
Emergency preparedness	2,061	1,759	2,500	(741)
Fire	118,933	95,461	119,180	(23,719)
Community service	11,170	5,068	17,202	(12,134)
Juvenile detention	15,695	12,989	6,580	6,409
Culture and recreation:				
4-H Building	9,426	15,970	13,650	2,320
Other contractual services	95,000	97,000	97,000	-
Health and sanitation:				
Emergency services	148,700	117,414	152,060	(34,646)
SWKS Health Initiative	53,471	38,174	-	38,174
Wellness center	123,567	119,357	124,942	(5,585)
Solid waste	165,933	287,903	269,295	18,608
Rodent control	-	-	1,700	(1,700)
Other contractual services	106,091	113,269	122,598	(9,329)
Transfers out	168,000	774,600	672,758	101,842
Total expenditures	3,978,452	5,576,146	\$ 6,125,875	\$ (549,729)
Receipts under expenditures	(167,716)	(1,115,617)		
Unencumbered cash, beginning	2,972,013	2,807,109		
Adjustment to unencumbered cash for prior year canceled encumbrances	2,812	-		
Unencumbered cash, ending	\$ 2,807,109	\$ 1,691,492		

Special Purpose Funds

Fund Descriptions

Special Purpose Funds are used to account for specific receipts that are legally restricted to expenditures for particular purposes.

The Special Purpose Funds used by Stevens County, Kansas, are:

Agricultural Extension Council:

This fund is used to account for monies for the purpose of instruction in agriculture, marketing, home economics, 4-H club and youth work, community and resource development, and economic development initiatives for the citizens of Stevens County through practical demonstrations, meetings, publications and other means.

Airport Maintenance:

This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of airport facilities.

Airport Operating:

This fund is used to account for monies for operating the airport facilities.

Airport Grants:

This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of airport facilities through grant funds.

Alcohol and Drug:

This fund is used to account for monies used to provide education and assistance for alcohol and drug programs.

Ambulance Bequest:

This fund is used to account for donations received for purchasing ambulance equipment for the County.

Building:

This fund is used to account for taxes levied to maintain the buildings of the County.

Community Health:

This fund is used to account for monies used to operate the Stevens County Health Department, including operation of the general clinic and providing matching funds for health grants.

Employee Benefits:

This fund is used to account for taxes levied to pay for various benefits provided to County employees.

E911:

This fund is used to account for monies used for the County's E911 service.

Equipment:

This fund is used to account for monies used for purchasing equipment for the County.

Fair Maintenance:

This fund is used to account for monies to maintain facilities used by the Fair.

Special Purpose Funds

Fire Bequest:

This fund is used to account for donations received for purchasing fire equipment for the County.

Hospital Maintenance:

This fund is used to account for monies for the maintenance of the hospital.

Library Maintenance:

This fund is used to account for monies for the maintenance of library facilities.

Noxious Weed:

This fund is used to account for monies for controlling the spread of and eradication of noxious weeds in the County.

Noxious Weed Equipment:

This fund is used to account for monies used to purchase equipment used by the Noxious Weed department.

Oil & Gas Valuation Depletion Trust:

This fund is used to account for monies from the oil and gas valuation depletion trust fund created under the provisions of K.S.A. 79-4231 for transfer to the County's general fund as oil and gas reserves decline resulting in a decrease in valuation.

Prosecutors' Training:

This fund is used to account for fees received by the Clerk of the Court from certain cases. The funds are to be used exclusively for the training of personnel in the County Attorney's office and costs related thereto.

Register of Deeds' Technology:

This fund is used to account for monies used to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office of the Register of Deeds.

Road and Bridge:

This fund is used to account for monies used in the operation of the Road and Bridge Department, which is responsible for the building and maintenance of roads and bridges in the County.

Road Machinery and Equipment:

This fund is used to account for monies from the Road and Bridge Fund used for purchasing construction equipment for the Road and Bridge Department or building bridges within the County.

Rural Fire Equipment:

This fund is used to account for monies used to purchase equipment used by the rural fire department.

Services for the Elderly:

This fund is used to account for taxes levied to provide programs for the elderly in the County.

Special Highway Improvement:

This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of highways, bridges, roads, streets and related incidental facilities.

Special Purpose Funds

Special Law Enforcement Trust:

This fund is used to account for taxes imposed on controlled substances, and proceeds from the sale of property seized and forfeited due to certain criminal activities, and certain fees. The funds are to be used solely for law enforcement and criminal prosecution purposes.

WeKanDo:

This fund is used to account for monies used for economic development within the County.

Wellness Center Bequest:

This fund is used to account for donations received for purchasing equipment for the Wellness Center.

Motor Vehicle Operating:

This fund is used to account for monies received from the registration fees collected for the State of Kansas motor vehicle department. The monies are appropriated for the use of the County Treasurer in paying for necessary personnel and expenses incidental to the administration of duties in accordance with the provisions of law. The monies are also used for the extra compensation to the County Treasurer for the services performed in administering the motor vehicle department.

Note: The County budgets all special purpose funds except for Airport Operating, Airport Grants, Ambulance Bequest, E911, Equipment, Fire Bequest, Noxious Weed Equipment, Oil & Gas Valuation Depletion Trust, Prosecutors' Training, Register of Deeds' Technology, Road Machinery and Equipment, Rural Fire Equipment, Special Highway Improvement, Special Law Enforcement Trust, Wellness Center Bequest and Motor Vehicle Operating funds.

STEVENS COUNTY, KANSAS
 Agricultural Extension Council Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 104,325	\$ 146,303	\$ 147,549	\$ (1,246)
Motor vehicle	3,046	3,318	3,133	185
Delinquent property	861	744	-	744
Total receipts	<u>108,232</u>	<u>150,365</u>	<u>\$ 150,682</u>	<u>\$ (317)</u>
Expenditures:				
Other public service:				
Contractual	<u>140,000</u>	<u>150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>
Total expenditures	<u>140,000</u>	<u>150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	(31,768)	365		
Unencumbered cash, beginning	<u>32,818</u>	<u>1,050</u>		
Unencumbered cash, ending	<u>\$ 1,050</u>	<u>\$ 1,415</u>		

STEVENS COUNTY, KANSAS
 Airport Maintenance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 310,289	\$ 288,790	\$ 291,473	\$ (2,683)
Motor vehicle	6,365	8,686	9,331	(645)
Delinquent property	1,677	2,025	-	2,025
Rents and royalties	1,099	710	-	710
Total receipts	<u>319,430</u>	<u>300,211</u>	<u>\$ 300,804</u>	<u>\$ (593)</u>
Expenditures:				
General government:				
Personnel	63,652	61,924	\$ -	\$ 61,924
Contractual	<u>285,969</u>	<u>205,500</u>	<u>308,660</u>	<u>(103,160)</u>
Total expenditures	<u>349,621</u>	<u>267,424</u>	<u>\$ 308,660</u>	<u>\$ (41,236)</u>
Receipts over (under) expenditures	(30,191)	32,787		
Unencumbered cash (deficit), beginning	<u>22,908</u>	<u>(7,283)</u>		
Unencumbered cash (deficit), ending	<u>\$ (7,283)</u>	<u>\$ 25,504</u>		

STEVENS COUNTY, KANSAS
 Airport Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year
Receipts:		
Intergovernmental revenue	\$ 251,531	\$ 216,685
Use of money and property	21,090	18,166
Other	74,576	60,175
Total receipts	<u>347,197</u>	<u>295,026</u>
Expenditures:		
General government:		
Contractual services	91,518	40,770
Commodities	94,415	73,028
Capital outlay	133,530	86,964
Transfers out	51,128	-
Total expenditures	<u>370,591</u>	<u>200,762</u>
Receipts over (under) expenditures	(23,394)	94,264
Unencumbered cash, beginning of year	<u>547,760</u>	<u>524,366</u>
Unencumbered cash, end of year	<u>\$ 524,366</u>	<u>\$ 618,630</u>

STEVENS COUNTY, KANSAS
 Airport Grants Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Actual
Receipts:		
Intergovernmental revenue	\$ 1,082,037	\$ 145,747
Transfers in	51,128	-
Total receipts	<u>1,133,165</u>	<u>145,747</u>
Expenditures:		
General government:		
Capital outlay	<u>1,049,629</u>	<u>75,225</u>
Total expenditures	<u>1,049,629</u>	<u>75,225</u>
Receipts over expenditures	83,536	70,522
Unencumbered deficit, beginning	<u>(173,497)</u>	<u>(89,961)</u>
Unencumbered deficit, ending	<u>\$ (89,961)</u>	<u>\$ (19,439)</u>

STEVENS COUNTY, KANSAS
 Alcohol and Drug Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Intergovernmental revenue	\$ 7,200	\$ 10,851	\$ 4,479	\$ 6,372
Total receipts	<u>7,200</u>	<u>10,851</u>	<u>\$ 4,479</u>	<u>\$ 6,372</u>
Expenditures:				
Health:				
Contractual	<u>2,850</u>	<u>2,850</u>	\$ 33,578	\$ (30,728)
Total expenditures	<u>2,850</u>	<u>2,850</u>	<u>\$ 33,578</u>	<u>\$ (30,728)</u>
Receipts over expenditures	4,350	8,001		
Unencumbered cash, beginning	<u>28,338</u>	<u>32,688</u>		
Unencumbered cash, ending	<u>\$ 32,688</u>	<u>\$ 40,689</u>		

STEVENS COUNTY, KANSAS
 Ambulance Bequest Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year</u>	<u>Actual</u>
Receipts:		
Donations	\$ 100	\$ -
Total receipts	<u>100</u>	<u>-</u>
Expenditures:		
Health:		
Commodities	<u>128</u>	<u>533</u>
Total expenditures	<u>128</u>	<u>533</u>
Receipts under expenditures	(28)	(533)
Unencumbered cash, beginning	<u>5,380</u>	<u>5,352</u>
Unencumbered cash, ending	<u>\$ 5,352</u>	<u>\$ 4,819</u>

STEVENS COUNTY, KANSAS
 Building Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 268,877	\$ 291,423	\$ 294,099	\$ (2,676)
Motor vehicle	7,904	8,423	8,088	335
Delinquent property	2,163	1,918	-	1,918
Transfers in	-	372,501	278,659	93,842
Use of money and property	1,466	-	-	-
Other	925,357	220,713	-	220,713
Total receipts	<u>1,205,767</u>	<u>894,978</u>	<u>\$ 580,846</u>	<u>\$ 314,132</u>
Expenditures:				
General government:				
Contractual	71,632	351,883	\$ -	\$ 351,883
Capital outlay	6,310,574	2,079,925	2,431,809	(351,884)
Total expenditures	<u>6,382,206</u>	<u>2,431,808</u>	<u>\$ 2,431,809</u>	<u>\$ (1)</u>
Receipts under expenditures	(5,176,439)	(1,536,830)		
Unencumbered cash, beginning	<u>9,767,134</u>	<u>4,590,695</u>		
Unencumbered cash, ending	<u>\$ 4,590,695</u>	<u>\$ 3,053,865</u>		

STEVENS COUNTY, KANSAS
 Community Health Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 178,538	\$ 204,875	\$ 206,687	\$ (1,812)
Motor vehicle	3,534	4,934	5,368	(434)
Delinquent property	875	1,140	-	1,140
Services	128,268	138,746	120,399	18,347
School nurse	18,000	-	12,000	(12,000)
Intergovernmental revenue	84,357	76,786	101,325	(24,539)
Donations	-	8,000	3,000	5,000
Total receipts	413,572	434,481	\$ 448,779	\$ (14,298)
Expenditures:				
Health and sanitation:				
Personnel services	295,916	285,403	\$ 301,914	\$ (16,511)
Contractual services	47,481	50,630	65,000	(14,370)
Commodities	76,863	66,763	112,500	(45,737)
Capital outlay	-	41,802	20,500	21,302
Total expenditures	420,260	444,598	\$ 499,914	\$ (55,316)
Receipts under expenditures	(6,688)	(10,117)		
Unencumbered cash, beginning	115,020	108,332		
Unencumbered cash, ending	\$ 108,332	\$ 98,215		

STEVENS COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,776,790	\$ 1,795,734	\$ 1,812,107	\$ (16,373)
Motor vehicle	24,057	45,358	53,454	(8,096)
Delinquent property	6,799	10,951	-	10,951
Other	1,747	1,373	-	1,373
Total receipts	<u>1,809,393</u>	<u>1,853,416</u>	<u>\$ 1,865,561</u>	<u>\$ (12,145)</u>
Expenditures:				
General government:				
Social security	247,300	235,801	\$ 284,245	\$ (48,444)
Retirement	217,183	250,051	235,820	14,231
Workers' compensation	85,276	61,631	189,000	(127,369)
Unemployment	267	1,479	10,000	(8,521)
Health insurance	1,353,473	1,138,100	1,370,000	(231,900)
Other	38,000	46,628	46,628	-
Total expenditures	<u>1,941,499</u>	<u>1,733,690</u>	<u>\$ 2,135,693</u>	<u>\$ (402,003)</u>
Receipts over (under) expenditures	(132,106)	119,726		
Unencumbered cash, beginning	<u>563,300</u>	<u>431,194</u>		
Unencumbered cash, ending	<u>\$ 431,194</u>	<u>\$ 550,920</u>		

STEVENS COUNTY, KANSAS
 E911 Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year</u>	<u>Actual</u>
Receipts:		
Licenses and fees	<u>\$ 20,710</u>	<u>\$ 44,902</u>
Total receipts	<u>20,710</u>	<u>44,902</u>
Expenditures:		
General government:		
Contractual	<u>-</u>	<u>11,858</u>
Total expenditures	<u>-</u>	<u>11,858</u>
Receipts over expenditures	20,710	33,044
Unencumbered cash, beginning	<u>13,883</u>	<u>34,593</u>
Unencumbered cash, ending	<u><u>\$ 34,593</u></u>	<u><u>\$ 67,637</u></u>

STEVENS COUNTY, KANSAS
 Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year</u>	<u>Actual</u>
Receipts:		
Transfers in	\$ 165,000	\$ 108,000
Total receipts	<u>165,000</u>	<u>108,000</u>
Expenditures:		
General government:		
Capital outlay	<u>56,066</u>	<u>300,908</u>
Total expenditures	<u>56,066</u>	<u>300,908</u>
Receipts over (under) expenditures	108,934	(192,908)
Unencumbered cash, beginning	<u>655,126</u>	<u>764,060</u>
Unencumbered cash, ending	<u>\$ 764,060</u>	<u>\$ 571,152</u>

STEVENS COUNTY, KANSAS
 Fair Maintenance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 115,620	\$ 119,774	\$ 120,974	\$ (1,200)
Motor vehicle	2,134	3,153	3,474	(321)
Delinquent property	587	746	-	746
Total receipts	<u>118,341</u>	<u>123,673</u>	<u>\$ 124,448</u>	<u>\$ (775)</u>
Expenditures:				
Culture and recreation:				
Contractual	<u>119,175</u>	<u>124,250</u>	<u>\$ 124,250</u>	<u>\$ -</u>
Total expenditures	<u>119,175</u>	<u>124,250</u>	<u>\$ 124,250</u>	<u>\$ -</u>
Receipts under expenditures	(834)	(577)		
Unencumbered cash, beginning	<u>1,845</u>	<u>1,011</u>		
Unencumbered cash, ending	<u>\$ 1,011</u>	<u>\$ 434</u>		

STEVENS COUNTY, KANSAS
 Fire Bequest Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year</u>	<u>Actual</u>
Receipts:		
Donations	<u>\$ 7,805</u>	<u>\$ 747</u>
Total receipts	<u>7,805</u>	<u>747</u>
Expenditures:		
Public safety:		
Commodities	<u>4,175</u>	<u>-</u>
Total expenditures	<u>4,175</u>	<u>-</u>
Receipts over expenditures	3,630	747
Unencumbered cash, beginning	<u>28,897</u>	<u>32,527</u>
Unencumbered cash, ending	<u><u>\$ 32,527</u></u>	<u><u>\$ 33,274</u></u>

STEVENS COUNTY, KANSAS
 Hospital Maintenance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,827,049	\$ 2,030,368	\$ 2,048,872	\$ (18,504)
Motor vehicle	37,938	51,914	54,966	(3,052)
Delinquent property	10,788	12,093	-	12,093
Total receipts	<u>1,875,775</u>	<u>2,094,375</u>	<u>\$ 2,103,838</u>	<u>\$ (9,463)</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>1,900,000</u>	<u>2,100,000</u>	<u>\$ 2,100,000</u>	<u>\$ -</u>
Total expenditures	<u>1,900,000</u>	<u>2,100,000</u>	<u>\$ 2,100,000</u>	<u>\$ -</u>
Receipts under expenditures	(24,225)	(5,625)		
Unencumbered cash, beginning	<u>38,858</u>	<u>14,633</u>		
Unencumbered cash, ending	<u>\$ 14,633</u>	<u>\$ 9,008</u>		

STEVENS COUNTY, KANSAS
 Library Maintenance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 403,322	\$ 412,652	\$ 416,527	\$ (3,875)
Motor vehicle	8,428	11,437	12,133	(696)
Delinquent property	2,347	2,665	-	2,665
Total receipts	414,097	426,754	\$ 428,660	\$ (1,906)
Expenditures:				
Culture and recreation:				
Contractual	418,902	428,372	\$ 428,372	\$ -
Total expenditures	418,902	428,372	\$ 428,372	\$ -
Receipts under expenditures	(4,805)	(1,618)		
Unencumbered cash, beginning	8,348	3,543		
Unencumbered cash, ending	\$ 3,543	\$ 1,925		

STEVENS COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 126,640	\$ 42,814	\$ 43,358	\$ (544)
Motor vehicle	4,160	4,232	3,803	429
Delinquent property	1,167	927	-	927
Charges for services	22,109	28,636	25,000	3,636
Total receipts	<u>154,076</u>	<u>76,609</u>	<u>\$ 72,161</u>	<u>\$ 4,448</u>
Expenditures:				
Public works:				
Personnel	81,347	77,513	\$ 81,260	\$ (3,747)
Contractual	11,306	8,074	7,035	1,039
Commodities	79,280	89,010	159,072	(70,062)
Capital outlay	518	715	3,300	(2,585)
Total expenditures	<u>172,451</u>	<u>175,312</u>	<u>\$ 250,667</u>	<u>\$ (75,355)</u>
Receipts under expenditures	(18,375)	(98,703)		
Unencumbered cash, beginning	<u>272,253</u>	<u>253,878</u>		
Unencumbered cash, ending	<u>\$ 253,878</u>	<u>\$ 155,175</u>		

STEVENS COUNTY, KANSAS
 Noxious Weed Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Actual
Receipts:		
Transfer from Noxious Weed	\$ -	\$ -
Total receipts	-	-
Expenditures:		
Public works:		
Capital outlay	6,876	-
Total expenditures	6,876	-
Receipts under expenditures	(6,876)	-
Unencumbered cash, beginning	131,582	124,706
Unencumbered cash, ending	\$ 124,706	\$ 124,706

STEVENS COUNTY, KANSAS
 Oil & Gas Valuation Depletion Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year</u>	<u>Actual</u>
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ -	2,973,448
Use of money and property	<u>-</u>	<u>3,063</u>
Total receipts	<u>-</u>	<u>2,976,511</u>
Expenditures:		
General government:		
Transfer to General	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	-	2,976,511
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 2,976,511</u>

STEVENS COUNTY, KANSAS
 Prosecutors' Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year</u>	<u>Actual</u>
Receipts:		
Licenses and fees	<u>\$ 388</u>	<u>\$ 443</u>
Total receipts	<u>388</u>	<u>443</u>
Expenditures:		
Public safety:		
Contractual	<u>216</u>	<u>221</u>
Total expenditures	<u>216</u>	<u>221</u>
Receipts over expenditures	172	222
Unencumbered cash, beginning of year	<u>1,412</u>	<u>1,584</u>
Unencumbered cash, end of year	<u><u>\$ 1,584</u></u>	<u><u>\$ 1,806</u></u>

STEVENS COUNTY, KANSAS
 Register of Deeds' Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year</u>	<u>Actual</u>
Receipts:		
Licenses and fees	\$ 9,868	\$ 10,402
Total receipts	<u>9,868</u>	<u>10,402</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	9,868	10,402
Unencumbered cash, beginning of year	<u>27,945</u>	<u>37,813</u>
Unencumbered cash, end of year	<u>\$ 37,813</u>	<u>\$ 48,215</u>

STEVENS COUNTY, KANSAS
 Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 3,508,912	\$ 3,266,738	\$ 3,296,632	\$ (29,894)
Motor vehicle	66,205	95,507	105,564	(10,057)
Delinquent property	17,816	22,674	-	22,674
Intergovernmental	338,462	344,984	338,235	6,749
Other	13,286	14,685	-	14,685
Total receipts	<u>3,944,681</u>	<u>3,744,588</u>	<u>\$ 3,740,431</u>	<u>\$ 4,157</u>
Expenditures:				
Public works:				
Maintenance:				
Personnel	836,115	787,287	\$ 948,468	\$ (161,181)
Contractual	48,861	62,436	88,900	(26,464)
Commodities	955,278	945,975	1,010,000	(64,025)
Capital outlay	-	-	30,000	(30,000)
Construction:				
Contractual	-	-	5,000	(5,000)
Commodities	1,568,803	785,958	1,481,500	(695,542)
Administrative:				
Personnel	111,865	128,092	108,150	19,942
Contractual	73,264	71,518	131,000	(59,482)
Commodities	2,825	5,808	5,000	808
Capital outlay	2,732	370	3,000	(2,630)
Transfers out	350,000	900,000	-	900,000
Total expenditures	<u>3,949,743</u>	<u>3,687,444</u>	<u>\$ 3,811,018</u>	<u>\$ (123,574)</u>
Receipts over (under) expenditures	(5,062)	57,144		
Unencumbered cash, beginning	<u>197,672</u>	<u>192,610</u>		
Unencumbered cash, ending	<u>\$ 192,610</u>	<u>\$ 249,754</u>		

STEVENS COUNTY, KANSAS
 Road Machinery and Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year</u>	<u>Actual</u>
Receipts:		
Transfer from Road and Bridge	<u>\$ 175,000</u>	<u>\$ 300,000</u>
Total receipts	<u>175,000</u>	<u>300,000</u>
Expenditures:		
Public works:		
Capital outlay	<u>-</u>	<u>69,730</u>
Total expenditures	<u>-</u>	<u>69,730</u>
Receipts over expenditures	175,000	230,270
Unencumbered cash, beginning of year	<u>106,225</u>	<u>281,225</u>
Unencumbered cash, end of year	<u>\$ 281,225</u>	<u>\$ 511,495</u>

STEVENS COUNTY, KANSAS
Rural Fire Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year</u>	<u>Actual</u>
Receipts:		
Rural Fire District #1	\$ 4	\$ 1
Total receipts	<u>4</u>	<u>1</u>
Expenditures:		
Public safety:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	4	1
Unencumbered cash, beginning of year	<u>2,002</u>	<u>2,006</u>
Unencumbered cash, end of year	<u>\$ 2,006</u>	<u>\$ 2,007</u>

STEVENS COUNTY, KANSAS
 Services for the Elderly Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 183,108	\$ 187,384	\$ 188,979	\$ (1,595)
Motor vehicle	3,589	5,005	5,505	(500)
Delinquent property	940	1,187	-	1,187
Total receipts	<u>187,637</u>	<u>193,576</u>	<u>\$ 194,484</u>	<u>\$ (908)</u>
Expenditures:				
Health and sanitation:				
Appropriations	<u>188,823</u>	<u>194,030</u>	<u>\$ 194,030</u>	<u>\$ -</u>
Total expenditures	<u>188,823</u>	<u>194,030</u>	<u>\$ 194,030</u>	<u>\$ -</u>
Receipts under expenditures	(1,186)	(454)		
Unencumbered cash, beginning	<u>2,733</u>	<u>1,547</u>		
Unencumbered cash, ending	<u>\$ 1,547</u>	<u>\$ 1,093</u>		

STEVENS COUNTY, KANSAS
 Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Actual
Receipts:		
Transfer from Road and Bridge	\$ 175,000	\$ 600,000
Total receipts	<u>175,000</u>	<u>600,000</u>
Expenditures:		
Public works:		
Commodities	<u>294,103</u>	<u>344,889</u>
Total expenditures	<u>294,103</u>	<u>344,889</u>
Receipts over (under) expenditures	(119,103)	255,111
Unencumbered cash, beginning of year	<u>464,324</u>	<u>345,221</u>
Unencumbered cash, end of year	<u>\$ 345,221</u>	<u>\$ 600,332</u>

STEVENS COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year</u>	<u>Actual</u>
Receipts:		
Licenses and fees	<u>\$ 398</u>	<u>\$ 1,430</u>
Total receipts	<u>398</u>	<u>1,430</u>
Expenditures:		
Public safety:		
Commodities	<u>499</u>	<u>2,992</u>
Total expenditures	<u>499</u>	<u>2,992</u>
Receipts under expenditures	(101)	(1,562)
Unencumbered cash, beginning of year	<u>1,800</u>	<u>1,699</u>
Unencumbered cash, end of year	<u>\$ 1,699</u>	<u>\$ 137</u>

STEVENS COUNTY, KANSAS
 WeKanDo Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfer from General	\$ 3,000	\$ 294,099	\$ 294,099	\$ -
Total receipts	<u>3,000</u>	<u>294,099</u>	<u>\$ 294,099</u>	<u>\$ -</u>
Expenditures:				
General government:				
Economic development	<u>148,916</u>	<u>272,586</u>	<u>\$ 843,778</u>	<u>\$ (571,192)</u>
Total expenditures	<u>148,916</u>	<u>272,586</u>	<u>\$ 843,778</u>	<u>\$ (571,192)</u>
Receipts over (under) expenditures	(145,916)	21,513		
Unencumbered cash, beginning of year	<u>816,380</u>	<u>670,464</u>		
Unencumbered cash, end of year	<u>\$ 670,464</u>	<u>\$ 691,977</u>		

STEVENS COUNTY, KANSAS
 Wellness Center Bequest Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year</u>	<u>Actual</u>
Receipts:		
Donations	<u>\$ 25,000</u>	<u>\$ -</u>
Total receipts	<u>25,000</u>	<u>-</u>
Expenditures:		
Health and sanitation:		
Commodities	<u>19,892</u>	<u>1,179</u>
Total expenditures	<u>19,892</u>	<u>1,179</u>
Receipts over (under) expenditures	5,108	(1,179)
Unencumbered cash, beginning	<u>-</u>	<u>5,108</u>
Unencumbered cash, ending	<u><u>\$ 5,108</u></u>	<u><u>\$ 3,929</u></u>

STEVENS COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Actual
Receipts:		
Licenses and fees	\$ 19,511	\$ 31,392
Total receipts	<u>19,511</u>	<u>31,392</u>
Expenditures:		
General government:		
Personnel	10,246	20,620
Commodities	<u>20,740</u>	<u>16,330</u>
Total expenditures	<u>30,986</u>	<u>36,950</u>
Receipts under expenditures	(11,475)	(5,558)
Unencumbered cash, beginning of year	<u>46,936</u>	<u>35,461</u>
Unencumbered cash, end of year	<u>\$ 35,461</u>	<u>\$ 29,903</u>

Bond and Interest Funds

Fund Descriptions

The Bond and Interest Funds are used to account for the accumulation of resources to be used for the payment of principal, interest and related costs of the general obligation bonds and certain other long-term obligations of the County.

The Bond and Interest Funds used by Stevens County, Kansas, are:

- Bond and Interest – Home Health
- Bond and Interest – Home for the Aged
- Bond and Interest – Hospital
- Bond and Interest – LEC

STEVENS COUNTY, KANSAS
 Bond and Interest - Home Health Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 14,788	\$ -	\$ -	\$ -
Motor vehicle	380	436	445	(9)
Delinquent property	105	103	5,000	(4,897)
Total receipts	<u>15,273</u>	<u>539</u>	<u>\$ 5,445</u>	<u>\$ (4,906)</u>
Expenditures:				
Health and sanitation:				
Principal	20,000	-	\$ -	\$ -
Commissions	-	-	-	-
Close out fund	-	2,100	6,978	(4,878)
Total expenditures	<u>20,000</u>	<u>2,100</u>	<u>\$ 6,978</u>	<u>\$ (4,878)</u>
Receipts under expenditures	(4,727)	(1,561)		
Unencumbered cash, beginning	<u>6,288</u>	<u>1,561</u>		
Unencumbered cash, ending	<u>\$ 1,561</u>	<u>\$ -</u>		

STEVENS COUNTY, KANSAS
 Bond and Interest - Home for the Aged Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,118,317	\$ 1,023,920	\$ 1,010,144	\$ 13,776
Delinquent property	-	5,901	33,638	(27,737)
Reimbursement from Pioneer Manor	56,046	-	-	-
Closed out funds	-	2,100	6,978	(4,878)
Total receipts	<u>1,174,363</u>	<u>1,031,921</u>	<u>\$ 1,050,760</u>	<u>\$ (18,839)</u>
Expenditures:				
Health and sanitation:				
Principal	562,175	694,475	\$ 694,475	\$ -
Interest	521,491	333,145	333,145	-
Commissions	1	-	200	(200)
Cash basis reserve	-	-	110,000	(110,000)
Total expenditures	<u>1,083,667</u>	<u>1,027,620</u>	<u>\$ 1,137,820</u>	<u>\$ (110,200)</u>
Receipts over expenditures	90,696	4,301		
Unencumbered cash, beginning	-	90,696		
Unencumbered cash, ending	<u>\$ 90,696</u>	<u>\$ 94,997</u>		

STEVENS COUNTY, KANSAS
 Bond and Interest - Hospital Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Delinquent property	\$ 394	\$ 117	\$ -	\$ 117
Use of money and property	239	239	-	239
Reimbursement from Hospital	20,000	20,000	20,000	-
Total receipts	20,633	20,356	\$ 20,000	\$ 356
Expenditures:				
Health and sanitation:				
Principal	20,000	20,000	\$ 20,000	\$ -
Commissions and cost of issuance	-	-	1,000	(1,000)
Cash basis reserve	-	-	80,000	(80,000)
Total expenditures	20,000	20,000	\$ 101,000	\$ (81,000)
Receipts over expenditures	633	356		
Unencumbered cash, beginning	93,305	93,938		
Unencumbered cash, ending	\$ 93,938	\$ 94,294		

STEVENS COUNTY, KANSAS
 Bond and Interest - LEC Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 348,464	\$ 516,438	\$ 521,269	\$ (4,831)
Motor vehicle	11,168	11,426	10,477	949
Delinquent property	2,886	2,486	-	2,486
Use of money and property	370	24	-	24
Total receipts	<u>362,888</u>	<u>530,374</u>	<u>\$ 531,746</u>	<u>\$ (1,372)</u>
Expenditures:				
Public safety:				
Principal	500,000	520,000	\$ 520,000	\$ -
Interest	28,533	9,685	9,685	-
Commissions and cost of issuance	-	-	100	(100)
Cash basis reserve	-	-	50,000	(50,000)
Total expenditures	<u>528,533</u>	<u>529,685</u>	<u>\$ 579,785</u>	<u>\$ (50,100)</u>
Receipts over (under) expenditures	(165,645)	689		
Unencumbered cash, beginning	<u>219,752</u>	<u>54,107</u>		
Unencumbered cash, ending	<u>\$ 54,107</u>	<u>\$ 54,796</u>		

Agency Funds

Fund Description

The Agency Funds are used to account for assets held by the County as an agent for other funds.

The Agency Funds used by Stevens County, Kansas, are:

District Court:

This fund is used to account for the collections of fines, fees and related court costs along with the collection and payment of child support and other payments as ordered by the Court.

Law Library:

This fund is used to account for funds used in the operation of the County's law library.

Register of Deeds:

This fund is used to account for mortgage fees, recording fees and miscellaneous fees for copies and faxes.

Sheriff:

This fund is used to account for sheriff and report fees, VIN fees, warrants, and reimbursements for use of the County jail by other law enforcement entities.

County Treasurer – Fish and Game Licenses:

This fund is used to account for the user fees collected from individuals to permit the harvesting of fish and game in the State. The funds included are: archery permits, fish and game licenses, waterfowl stamps, turkey licenses, and trout permits. The fees collected are remitted quarterly to the State of Kansas.

County Treasurer – Heritage Trust:

This fund is used to account for the fees collected to provide assistance for preservation of historic property in Kansas.

County Treasurer – Insufficient Check Clearing:

This fund is used to account for returned checks received back as a result of insufficient funds.

County Treasurer – Insurance Clearing:

This fund is used to account for the premiums for insurance policies purchased on behalf of the County and its component units which are then reimbursed by the appropriate departments and component units. In addition, insurance claims and their related expenditures are also accounted for through this fund.

County Treasurer – Payroll Clearing:

This fund is used to account for all federal and state income tax withheld from County employees. These taxes are remitted monthly to the federal government and State of Kansas.

County Treasurer - Tax Collections:

This fund is used to account for collections of County ad valorem taxes. The funds included are: current tax, protested tax, advanced tax, motor vehicle registration tax, recreational vehicle tax, and rental and excise tax.

County Treasurer - Tax Distributions:

This fund is used to account for distribution of County ad valorem taxes collected to the various taxing entities in the County. Distributions are made in January, March, May, July, September and October. Delinquent personal property taxes are distributed once a year, generally in March.

STEVENS COUNTY, KANSAS
 Agency Funds
 Schedule of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2012

Agency Funds	Balance 01-01-12	Receipts	Disburse- ments	Balance 12-31-12
District Court	\$ 1,198,997	\$ 203,783	\$ 250,832	\$ 1,151,948
Law Library	8,729	3,521	5,758	6,492
Register of Deeds	-	131,392	131,392	-
Sheriff	-	26,735	26,735	-
Sheriff Inmate	54	30	84	-
Sheriff Investigations	-	5,000	-	5,000
County Treasurer:				
Fish and Game Licenses	-	2,077	2,077	-
Heritage Trust	-	3,759	2,655	1,104
Insufficient Check Clearing	-	27,486	27,486	-
Insurance Clearing	(115,976)	232,717	289,116	(172,375)
Payroll Clearing	13,655	565,655	567,862	11,448
Tax Collections	16,065,656	28,751,106	28,979,632	15,837,130
Tax Distributions	(16)	14,225,525	14,225,509	-
Total	<u>\$ 17,171,099</u>	<u>\$ 44,178,786</u>	<u>\$ 44,509,138</u>	<u>\$ 16,840,747</u>

Other Supplemental Information

STEVENS COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 2,325,948	\$ 3,364,655	\$ 3,395,209	\$ (30,554)
Motor vehicle	134,336	100,084	69,978	30,106
Delinquent property	36,545	20,476	-	20,476
Interest on taxes	26,526	23,260	10,000	13,260
Total taxes	<u>2,523,355</u>	<u>3,508,475</u>	<u>3,475,187</u>	<u>33,288</u>
Intergovernmental revenue:				
Alcohol liquor tax	-	-	4,479	(4,479)
Mineral production tax	360,116	292,663	354,000	(61,337)
Total intergovernmental revenue	<u>360,116</u>	<u>292,663</u>	<u>358,479</u>	<u>(65,816)</u>
Licenses and fees:				
Mortgage registration fees	384,944	93,979	35,000	58,979
Motor vehicle license fees	36,090	24,516	20,000	4,516
Officers' fees	37,328	41,494	28,000	13,494
Total licenses and fees	<u>458,362</u>	<u>159,989</u>	<u>83,000</u>	<u>76,989</u>
Charges for services:				
Ambulance	115,961	111,505	94,000	17,505
Wellness center	50,482	58,882	45,000	13,882
Jail board	55,530	37,110	10,000	27,110
Law enforcement	39,564	48,840	40,000	8,840
Other	10,564	22,736	5,000	17,736
Total charges for services	<u>272,101</u>	<u>279,073</u>	<u>194,000</u>	<u>85,073</u>
Use of money and property:				
Interest on investments	76,720	55,210	100,000	(44,790)
Rents and royalties	17,126	12,621	9,000	3,621
Total use of money and property	<u>93,846</u>	<u>67,831</u>	<u>109,000</u>	<u>(41,169)</u>
Other:				
Other	102,956	152,498	45,000	107,498
Total receipts	<u>\$ 3,810,736</u>	<u>\$ 4,460,529</u>	<u>\$ 4,264,666</u>	<u>\$ 195,863</u>

(continued)

STEVENS COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over Over (Under)
		Actual	Budget	
(continued)				
Expenditures:				
General government:				
Courthouse general:				
Personnel services	\$ 93,073	\$ 72,858	\$ 89,140	\$ (16,282)
Contractual services	294,593	282,709	300,000	(17,291)
Commodities	37,821	35,023	50,000	(14,977)
Capital outlay	3,141	270,776	175,000	95,776
Total courthouse general	428,628	661,366	614,140	47,226
County Commission:				
Personnel services	77,324	74,335	87,416	(13,081)
Contractual services	7,416	10,904	31,910	(21,006)
Commodities	-	-	2,000	(2,000)
Capital outlay	350	-	6,490	(6,490)
Total County Commission	85,090	85,239	127,816	(42,577)
County Clerk:				
Personnel services	97,847	95,376	100,940	(5,564)
Contractual services	5,248	6,931	7,700	(769)
Commodities	5,997	4,541	8,500	(3,959)
Total County Clerk	109,092	106,848	117,140	(10,292)
County Treasurer:				
Personnel services	138,916	131,788	136,238	(4,450)
Contractual services	15,717	17,756	17,000	756
Commodities	11,925	10,748	13,000	(2,252)
Capital outlay	4,075	2,437	5,000	(2,563)
Total County Treasurer	170,633	162,729	171,238	(8,509)
Register of Deeds:				
Personnel services	77,326	75,156	80,824	(5,668)
Contractual services	4,759	5,491	3,800	1,691
Commodities	5,007	7,318	7,320	(2)
Capital outlay	-	1,152	1,500	(348)
Total Register of Deeds	87,092	89,117	93,444	(4,327)
Appraiser:				
Personnel services	95,851	92,926	97,346	(4,420)
Contractual services	138,819	152,969	167,270	(14,301)
Commodities	10,356	12,762	5,400	7,362
Capital outlay	260	2,232	1,300	932
Total Appraiser	245,286	260,889	271,316	(10,427)

(continued)

STEVENS COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
County Counselor:				
Personnel services	\$ 42,934	\$ 41,330	\$ -	\$ 41,330
Contractual services	22,653	14,873	66,000	(51,127)
Total County Counselor	65,587	56,203	66,000	(9,797)
Planning and zoning:				
Personnel services	19,700	18,964	19,173	(209)
Contractual services	484	1,019	3,360	(2,341)
Commodities	-	-	500	(500)
Capital outlay	-	-	450	(450)
Total planning and zoning	20,184	19,983	23,483	(3,500)
Election:				
Personnel services	1,249	8,710	7,800	910
Contractual services	4,634	22,902	14,100	8,802
Commodities	592	4,660	2,700	1,960
Capital outlay	-	-	3,000	(3,000)
Total election	6,475	36,272	27,600	8,672
Data processing:				
Contractual services	79,494	74,396	75,082	(686)
Total data processing	79,494	74,396	75,082	(686)
Other contractual services:				
Soil conservation	32,020	32,020	32,020	-
Economic development	92,279	88,278	92,900	(4,622)
Economic development incentives	-	617,773	776,268	(158,495)
Community foundation	135,233	420,192	420,192	-
Total other contractual services	259,532	1,158,263	1,321,380	(163,117)
GIS:				
Personnel services	40,456	40,044	41,576	(1,532)
Contractual services	6,925	4,851	13,800	(8,949)
Commodities	2,193	1,307	3,000	(1,693)
Capital outlay	6,081	650	3,000	(2,350)
Total GIS	55,655	46,852	61,376	(14,524)
Total general government	1,612,748	2,758,157	2,970,015	(211,858)

(continued)

STEVENS COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over Over (Under)
		Actual	Budget	
(continued)				
Public safety:				
County Attorney:				
Personnel services	\$ 31,961	\$ 30,766	\$ 42,848	\$ (12,082)
Contractual services	111,221	86,614	58,400	28,214
Capital outlay	396	-	-	-
Total County Attorney	<u>143,578</u>	<u>117,380</u>	<u>101,248</u>	<u>16,132</u>
Sheriff:				
Personnel services	810,005	742,447	894,435	(151,988)
Contractual services	170,531	88,436	186,000	(97,564)
Commodities	135,107	106,086	253,512	(147,426)
Capital outlay	42,981	39,398	45,000	(5,602)
Total Sheriff	<u>1,158,624</u>	<u>976,367</u>	<u>1,378,947</u>	<u>(402,580)</u>
District Court:				
Contractual services	37,835	29,449	63,200	(33,751)
Commodities	2,539	7,874	7,000	874
Capital outlay	5,081	7,955	6,000	1,955
Total District Court	<u>45,455</u>	<u>45,278</u>	<u>76,200</u>	<u>(30,922)</u>
Emergency preparedness:				
Contractual services	1,511	1,371	2,500	(1,129)
Commodities	550	388	-	388
Total emergency preparedness	<u>2,061</u>	<u>1,759</u>	<u>2,500</u>	<u>(741)</u>
Fire:				
Personnel services	59,217	50,062	57,680	(7,618)
Contractual services	17,700	24,100	32,000	(7,900)
Commodities	30,797	20,164	24,500	(4,336)
Capital outlay	11,219	1,135	5,000	(3,865)
Total fire	<u>118,933</u>	<u>95,461</u>	<u>119,180</u>	<u>(23,719)</u>
Community service:				
Personnel services	5,564	-	15,260	(15,260)
Contractual services	5,471	5,068	815	4,253
Commodities	135	-	1,127	(1,127)
Total community service	<u>11,170</u>	<u>5,068</u>	<u>17,202</u>	<u>(12,134)</u>
Juvenile detention:				
Contractual services	15,695	12,989	6,580	6,409
Total juvenile detention	<u>15,695</u>	<u>12,989</u>	<u>6,580</u>	<u>6,409</u>
Total public safety	<u>1,495,516</u>	<u>1,254,302</u>	<u>1,701,857</u>	<u>(447,555)</u>

(continued)

STEVENS COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Culture and recreation:				
4-H building:				
Personnel services	\$ 637	\$ -	\$ 5,150	\$ (5,150)
Contractual services	8,355	15,970	6,500	9,470
Commodities	434	-	2,000	(2,000)
Total 4-H building	<u>9,426</u>	<u>15,970</u>	<u>13,650</u>	<u>2,320</u>
Other contractual services:				
Historical society	95,000	97,000	97,000	-
Total other contractual services	<u>95,000</u>	<u>97,000</u>	<u>97,000</u>	<u>-</u>
Total culture and recreation	<u>104,426</u>	<u>112,970</u>	<u>110,650</u>	<u>2,320</u>
Health and sanitation:				
Emergency services:				
Personnel services	92,078	78,263	105,060	(26,797)
Contractual services	14,546	14,932	23,800	(8,868)
Commodities	19,792	23,084	23,200	(116)
Capital outlay	22,284	1,135	-	1,135
Total emergency services	<u>148,700</u>	<u>117,414</u>	<u>152,060</u>	<u>(34,646)</u>
SWKS Health Initiative:				
Contractual services	53,435	38,174	-	38,174
Commodities	36	-	-	-
Total SWKS Health Initiative	<u>53,471</u>	<u>38,174</u>	<u>-</u>	<u>38,174</u>
Wellness center:				
Personnel services	90,453	85,971	91,388	(5,417)
Contractual services	18,909	19,989	26,514	(6,525)
Commodities	2,850	7,825	4,165	3,660
Capital outlay	11,355	5,572	2,875	2,697
Total wellness center	<u>123,567</u>	<u>119,357</u>	<u>124,942</u>	<u>(5,585)</u>
Solid waste:				
Personnel services	107,779	104,770	110,210	(5,440)
Contractual services	33,238	132,810	82,135	50,675
Commodities	24,916	50,323	75,350	(25,027)
Capital outlay	-	-	1,600	(1,600)
Total solid waste	<u>165,933</u>	<u>287,903</u>	<u>269,295</u>	<u>18,608</u>

(continued)

STEVENS COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Rodent control:				
Commodities	\$ -	\$ -	\$ 1,700	\$ (1,700)
Total rodent control	-	-	1,700	(1,700)
Other contractual services:				
Coroner	8,451	4,671	11,000	(6,329)
Developmentally disabled	50,000	61,321	61,321	-
Mental health	44,640	47,277	47,277	-
Western KS Child Advocacy	3,000	-	3,000	(3,000)
Total other contractual services	106,091	113,269	122,598	(9,329)
Total health and sanitation	597,762	676,117	670,595	5,522
Transfers out:				
Building	-	372,501	278,659	93,842
Equipment	165,000	108,000	100,000	8,000
WeKanDo	3,000	294,099	294,099	-
Total transfers out	168,000	774,600	672,758	101,842
Total expenditures	\$ 3,978,452	\$ 5,576,146	\$ 6,125,875	\$ (549,729)

STEVENS COUNTY, KANSAS
Reconciliation of 2011 Tax Roll

2011 Tax Roll as Adjusted:	
County Clerk's abstract of taxes levied	\$ 27,409,098
Supplemental tax roll	22,974
2011 taxes abated	<u>(103,066)</u>
2011 tax roll as adjusted	<u>\$ 27,329,006</u>
2011 Tax Roll Accounted For:	
2011 current tax collections	\$ 27,150,477
Delinquent taxes	<u>178,529</u>
2011 total tax roll	<u>\$ 27,329,006</u>