

WASHINGTON COUNTY, KANSAS

DECEMBER 31, 2011

WASHINGTON COUNTY, KANSAS

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December 31, 2011

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## INDEPENDENT AUDITORS' REPORT

### Board of County Commissioners Washington County, Kansas

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in note 1, the County prepares its financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

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

Our audit was for the purpose of forming an opinion on the financial statement. The schedule of expenditures - actual and budget, the individual fund schedules of cash receipts and expenditures - actual and budget, the schedules of cash receipts and disbursements - component unit, and the schedule of cash receipts and expenditures - agency funds (schedules 1 through 4, as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statement. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States, the County's regulatory basis financial statements for the year ended December 31, 2010, which are not presented with the accompanying financial statement. In our report dated October 6, 2011, we expressed an unqualified opinion on the regulatory basis financial statements. That audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's financial statements as a whole. The prior year partial comparative information, derived from the County's financial statements for the year ended December 31, 2010, are presented for purposes of additional analysis and are not a required part of the 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 2010 financial statements. The information has been subjected to the auditing procedures applied in the audit of this financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2010 prior year partial comparative information is fairly stated in all material respects in relation to the financial statements from which they have been derived.

*Lindburg Vogel Pierce Jarvis*

Certified Public Accountants

Hutchinson, Kansas  
September 21, 2012

WASHINGTON COUNTY, KANSAS

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

Statement 1  
Page 1 of 2

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>GOVERNMENTAL TYPE FUNDS</b>							
General fund	\$ 394,622	-	\$ 4,469,718	\$ 4,273,328	\$ 591,012	\$ 51,499	\$ 642,511
Special revenue funds							
Road and bridge	167,094	-	2,865,257	2,722,227	310,124	5,554	315,678
Special bridge	376,235	-	371,132	368,727	378,640	62,461	441,101
Special road and bridge machinery	290,270	-	36,835	270,001	57,104	-	57,104
Vegetation management	1,371	-	39,479	37,040	3,810	-	3,810
Noxious weed	-	-	213,868	197,629	16,239	56	16,295
County health	134,223	-	472,740	439,010	167,953	3,000	170,953
Emergency 911	46,476	-	25,775	27,782	44,469	150	44,619
Wireless 911	59,948	-	36,205	820	95,333	-	95,333
Multi-use equipment	155,902	-	26,700	41,329	141,273	-	141,273
Multi-use capital improvement	370,310	-	39,500	20,543	389,267	-	389,267
Register of Deeds technology	18,275	-	7,446	8,205	17,516	86	17,602
Treasurer's auto special	22,804	-	63,008	68,339	17,473	-	17,473
Special grant	1,644	-	-	-	1,644	-	1,644
Debt service fund							
Bond and interest	12,427	-	65,535	69,706	8,256	-	8,256
Fiduciary funds							
Airport memorial	19,126	-	7,195	26,321	-	-	-
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>2,070,727</b>	<b>-</b>	<b>8,740,393</b>	<b>8,571,007</b>	<b>2,240,113</b>	<b>122,806</b>	<b>2,362,919</b>
<b>COMPONENT UNIT</b>							
Washington County Public Building Commission	-	-	93,952	93,952	-	-	-
<b>TOTAL REPORTING ENTITY (excluding agency funds)</b>	<b>\$ 2,070,727</b>	<b>\$ -</b>	<b>\$ 8,834,345</b>	<b>\$ 8,664,959</b>	<b>\$ 2,240,113</b>	<b>\$ 122,806</b>	<b>\$ 2,362,919</b>

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

## WASHINGTON COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -  
REGULATORY BASIS

For the Year Ended December 31, 2011

Statement 1  
Page 2 of 2

## COMPOSITION OF CASH

First National Bank - Washington, Kansas	\$ 7,994,736
First National Bank - Washington, Kansas - sheriff	391
First National Bank - Washington, Kansas - jail	10,897
First National Bank - Washington, Kansas - County Attorney	119
First National Bank - Washington, Kansas - emergency management	45
United Bank & Trust - Washington, Kansas - noxious weed-chemical counter recycle	208
First National Bank - Washington, Kansas - district court	152,025
Cash on hand - district court	50
Cash on hand	53,402
First National Bank - Washington, Kansas - certificate of deposit	100,000
United Bank & Trust - Marysville, Kansas - certificate of deposit	300,000
Citizens State Bank - Marysville, Kansas - certificate of deposit	100,000
Citizens State Bank - Hanover, Kansas - certificate of deposit	750,000
Signature Bank - Haddam, Kansas - certificate of deposit	100,000
The Bank of Palmer - Palmer, Kansas - certificate of deposit	<u>200,000</u>
TOTAL COMPOSITION OF CASH	9,761,873
AGENCY FUNDS PER SCHEDULE 4	<u>(7,398,954)</u>
TOTAL PRIMARY GOVERNMENT	2,362,919
COMPONENT UNIT	<u>-</u>
TOTAL REPORTING ENTITY (excluding agency funds)	<u>\$ 2,362,919</u>

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

WASHINGTON COUNTY, KANSAS  
NOTES TO THE FINANCIAL STATEMENT  
December 31, 2011

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Washington County (the County) is a municipal corporation incorporated under the laws of the State of Kansas and governed by an elected three-member commission. This financial statement presents Washington County (the primary government) and its component unit the Washington County Public Building Commission. The component unit is included in the County's reporting entity because of the significance of its relationship with the County.

Discretely Presented Component Unit

The Washington County Public Building Commission (WCPBC) was established to benefit the County and other Kansas governmental entities and is governed by a separate five-member board, appointed by the Washington County Board of County Commissioners. The WCPBC has the authority to issue revenue bonds to finance the cost of acquiring/or constructing land and facilities operated for a public purpose by any Kansas governmental entity. The WCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the WCPBC lease. The WCPBC has no power to levy taxes, and revenue bonds issued by the WCPBC are not included in any legal debt limitations of the operating governmental entity. The WCPBC does not issue separate financial statements, as it has only one fund that is reflected separately in this financial statement.

Fund Accounting

The accounts of the County are organized on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The following types of funds comprise the financial activities of the County for the year of 2011:

**Governmental funds**

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

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

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

**Fiduciary funds**

Agency funds—to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other government units, and/or other funds.

### Statutory Basis of Accounting

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

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

### Departure From Accounting Principles Generally Accepted in the United States

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

### Compensated Absences

All employees of the County accumulate a maximum of 120 calendar days earned time pay. Upon resignation or retirement from service with the County, employees are entitled to payment for all accrued earned time, up to 30 days maximum, earned prior to resignation or retirement.

The costs of accumulated vacation and extended leave are not recorded in the financial statement at the time the benefits are earned by the employee. The estimated liability for accumulated leave time as of December 31, 2011, is \$241,827.

### Reimbursements

The County records reimbursable expenditures (or expense) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

### Use of Estimates

The process of preparing the financial statement requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statement. Accordingly, upon settlement, actual results may differ from estimated amounts.



## NOTE 2—BUDGETARY INFORMATION

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments during 2011.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Special road and bridge machinery	Wireless 911
Multi-use equipment	Register of Deeds technology
Multi-use capital improvements	Special grant
Treasurer's auto special	Airport memorial

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

The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payment.

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

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

### NOTE 3—DEPOSITS AND INVESTMENTS

The County maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the Summary of Cash Receipts, Expenditures, and Unencumbered Cash. The cash balances of certain funds are restricted as to their use.

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

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

#### Concentration of Credit Risk

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

#### Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2011.

At December 31, 2011, the County's carrying amount of deposits was \$9,708,421 and the bank balance was \$9,782,704. The bank balance was held by five banks. Of the bank balance, \$1,050,000 was covered by federal depository insurance, and \$8,732,704 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

### NOTE 4—COMPLIANCE WITH KANSAS STATUTES

Management was not aware of any statutory violations.

### NOTE 5—LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General obligation bonds Series 2004	3.040%-4.125%	2004	\$ 1,015,000	2014
Capital leases Jail facility	4.000%-4.750%	2006	1,200,000	2026

All equipment under capital leases have been pledged to secure the payment of those leases.

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General obligation bonds						
Series 2004	\$ 250,000	\$ -	\$ 60,000	\$ -	\$ 190,000	\$ 9,706
Capital leases						
2 Dodge vehicles	14,673	-	14,673	-	-	631
EC210 LC Volvo excavator	49,794	-	49,794	-	-	1,691
Jail facility	1,055,000	-	45,000	-	1,010,000	47,703
Total contractual indebtedness	1,369,467	-	169,467	-	1,200,000	59,731
Compensated absences	241,879	-	-	(52)	241,827	-
	<u>\$ 1,611,346</u>	<u>\$ -</u>	<u>\$ 169,467</u>	<u>\$ (52)</u>	<u>\$ 1,441,827</u>	<u>\$ 59,731</u>

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

	Years						Total	
	2012	2013	2014	2015	2016	2017-2021		2022-2026
Principal								
General obligation bonds	\$ 60,000	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000
Capital leases	50,000	50,000	55,000	55,000	60,000	330,000	410,000	1,010,000
Total principal	110,000	115,000	120,000	55,000	60,000	330,000	410,000	1,200,000
Interest								
General obligation bonds	7,606	5,281	2,682	-	-	-	-	15,569
Capital leases	45,902	43,852	41,790	39,508	37,198	144,027	59,970	412,247
Total interest	53,508	49,133	44,472	39,508	37,198	144,027	59,970	427,816
	<u>\$ 163,508</u>	<u>\$ 164,133</u>	<u>\$ 164,472</u>	<u>\$ 94,508</u>	<u>\$ 97,198</u>	<u>\$ 474,027</u>	<u>\$ 469,970</u>	<u>\$ 1,627,816</u>

## NOTE 6—LONG-TERM DEBT – COMPONENT UNIT

The Washington County Public Building Commission is authorized to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities. The revenue bonds issued by the Washington County Public Building Commission represent the underlying debt of the capital lease on the jail facility of the primary government. The capital lease payments from the County are the source of revenue that the Washington County Public Building Commission will use to retire the revenue bond as they mature.

At year end, the Washington County Public Building Commission's long-term debt consisted of the following issue:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue bonds, Series 2006 Washington County jail facility	4.00%-4.75%	2006	<u>\$ 1,200,000</u>	2026

Changes in long-term debt of the Washington County Public Building Commission for the year ended December 31, 2011, was as follows:

Issue	Balance Beginning of Year	Additions	Payments	Balance End of Year	Interest Paid
Revenue bonds	<u>\$ 1,055,000</u>	<u>\$ -</u>	<u>\$ 45,000</u>	<u>\$ 1,010,000</u>	<u>\$ 47,703</u>

Current maturities of long-term debt principal and interest of Washington County Public Building Commission for the next five years and in five-year increments through maturity are as follows:

Revenue Bond	Principal	Interest
2012	\$ 50,000	\$ 45,902
2013	50,000	43,852
2014	55,000	41,790
2015	55,000	39,508
2016	60,000	37,198
2017-2021	330,000	144,027
2022-2026	<u>410,000</u>	<u>59,970</u>
	<u>\$ 1,010,000</u>	<u>\$ 412,247</u>

## NOTE 7—FUND TRANSFERS

From	To	Authority	Amount
Treasurer's special auto	General fund	K.S.A. 8-145	\$ 22,845
Airport memorial	General fund	Close out fund	25,826
County general - CDC	Multi-use equipment	K.S.A. 19-119	200
County general - communications	Multi-use equipment	K.S.A. 19-119	3,000
County general - janitor	Multi-use equipment	K.S.A. 19-119	500
County general - janitor	Multi-use capital improvement	K.S.A. 19-120	4,500
County general - sheriff	Multi-use equipment	K.S.A. 19-119	23,000
Noxious weed	Multi-use capital improvement	K.S.A. 19-120	5,000
County health	Multi-use capital improvement	K.S.A. 19-120	30,000

## NOTE 8—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The County manages these various risks of loss as follows:

**General liability**

Insured through commercial insurance policy. Policy provides coverage for claims up to \$500,000 per occurrence.

**Physical property**

Insured through commercial insurance policy. Replacement cost insured values are based on an annual review by insurance agent.

**Workers' compensation**

Insured through commercial insurance policy. Policy provides coverage for claims up to \$500,000 per accident.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

## NOTE 9—DEFINED BENEFIT PENSION PLAN

Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law established 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 South Kansas Avenue, Suite 100, Topeka, KS 66603-3803) or by calling 1-888-275-5737.

### Funding Policy

K.S.A. 74-4919 and K.S.A. 79-49,210 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 member-employee contribution rate at 4.00% of covered salary for Tier 1 members and 6.00% 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. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The average employer rate established for calendar year ended December 31, 2011, is 7.74%. The County employer contributions to KPERS for the years ended December 31, 2011, 2010, and 2009, were \$152,201, \$140,190, and \$116,038, respectively, equal to the required contributions for each year.

### NOTE 10—DEFERRED COMPENSATION PLAN

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

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County without being restricted to the provisions of benefits under the plan, subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant. Obligations to the employees under the deferred compensation plan at December 31, 2011, are \$222,962.

It is the opinion of the County's legal counsel that the County has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

### NOTE 11—OTHER POST EMPLOYMENT BENEFITS

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

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan until the age of 65. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

### NOTE 12—COMMITMENTS AND CONTINGENCIES

#### Grant Program Involvement

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

### Neighborhood Revitalization Plan

The County adopted a Neighborhood Revitalization Plan for all real property and all improvements thereon situated in the County of Washington effective on or after January 1, 1997, pursuant to K.S.A. 1996 Supp. 12-17,114 et seq. There are various qualifications that must be met in order to be eligible for the tax rebate. The amount of the rebate is the resulting increase in the ad valorem tax, if any, which is directly attributable to the construction and improvement to the qualified parcel and the increase in assessed valuation directly resulting therefrom, in any given year during the period of eligibility, calculated in accordance with the applicable percentage amounts as set forth in the following table:

<u>Years of Eligibility</u>	<u>Percentage of Property Tax Increment Rebatale</u>
Years 1-3	90%
Year 4	80%
Year 5	70%
Year 6	60%
Year 7	50%
Year 8	40%
Year 9	30%
Year 10	20%

A parcel determined qualified for rebates shall be entitled to such rebates in decreasing percentage amounts for a period of ten years provided the property declared qualified shall continuously maintain such qualification. The plan was terminated for any new participants on January 1, 2003. The last payout of rebates for this plan will be in the year 2012.

### Restated and Amended Revitalization Plan

The County adopted the Restated and Amended Revitalization Plan for agricultural property construction, commercial and industrial property construction, and multi-family residences effective as of January 1, 2003. The term of the tax rebate that will be allowed is for a period of three years, with an additional two years granted under certain provisions as set forth in the plan. No tax rebate will be available beyond five years. The amount of rebate on the new constructions shall be graduated in accordance as to the following:

<u>New Appraised Value or Projected Construcion Costs</u>	<u>Percentage of Property Tax Rebate on Real Estate Investment/Construction</u>
\$10,000 to \$99,999	55%
\$100,000 to \$1,000,000	60%
Greater than \$1,000,000	65%

There is also an incentive rebate that the governing body will consider increasing the amount of tax rebate up to 75% by giving special consideration to the number of new jobs created by the construction of improvements.

The Restated and Amended Revitalization Plan shall also extend the initial period of the Neighborhood Revitalization Plan for an additional period of five years ending January 1, 2012.

For the years ended December 31, 2011 and 2010, these tax rebates for both plans amounted to \$68,042 and \$99,517, respectively.

On March 23, 2009, the commissioners adopted a resolution revoking all Neighborhood Revitalization Plans, incentive plans, and/or all prior tax rebate plans effective immediately. Participants currently in the Neighborhood Revitalization Plans and Restated and Amended Revitalization Plan will still be eligible to receive tax rebates.

#### NOTE 13—MUNICIPAL SOLID WASTE LANDFILL

The County closed its solid waste landfill during 1994. A transfer station was built and solid waste is being hauled to an out of County landfill. A final closure inspection has been done by the Kansas Department of Health and Environment and the County's closure plan has been accepted. Postclosure care consists of the following: (1) maintaining the integrity and effectiveness of the final cover and (2) monitoring the groundwater and maintaining the monitoring system described in accordance with the requirements of K.S.A. 28-29-19. As long as the sampling results show no contamination above the maximum amounts allowed, monitoring will be conducted as needed. In the event of contamination, the County will be required to (1) increase sampling of the monitoring wells, (2) identify all private domestic wells, (3) install additional monitoring wells, and possibly cleanup the contaminated area. No estimation of additional landfill closure or postclosure care has been determined. Therefore, no potential liability has been recognized in this financial statement. No contamination was identified in 2011.



WASHINGTON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2011

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>GOVERNMENTAL TYPE FUNDS</b>					
General fund	\$ 4,677,672	-	\$ 4,677,672	\$ 4,273,328	\$ (404,344)
Special revenue funds					
Road and bridge	2,000,000	916,480	2,916,480	2,722,227	(194,253)
Special bridge	528,538	-	528,538	368,727	(159,811)
Vegetation management	34,211	9,479	43,690	37,040	(6,650)
Noxious weed	270,500	-	270,500	197,629	(72,871)
County health	445,000	85,903	530,903	439,010	(91,893)
Emergency 911	68,240	-	68,240	27,782	(40,458)
Debt service fund					
Bond and interest	70,706	-	70,706	69,706	(1,000)

Schedule 1

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2011

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

Schedule 2-1  
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
Taxes	\$ 3,512,030	\$ 3,727,933	\$ 3,639,205	\$ 88,728
Intergovernmental	9,424	10,362	8,447	1,915
Licenses, fees, and permits	292,880	281,558	452,207	(170,649)
Use of money and property	40,715	30,719	31,700	(981)
Transfers in	124,683	48,671	18,000	30,671
Reimbursements and other	344,741	370,475	322,500	47,975
<b>TOTAL CASH RECEIPTS</b>	<u>4,324,473</u>	<u>4,469,718</u>	<u>\$ 4,472,059</u>	<u>\$ (2,341)</u>
<b>EXPENDITURES</b>				
County Commission	56,291	54,141	\$ 55,000	\$ (859)
County Clerk	89,714	104,789	97,000	7,789
County Treasurer	83,504	90,633	81,000	9,633
County Attorney	87,316	80,903	89,500	(8,597)
Register of Deeds	63,182	64,977	65,000	(23)
Clerk of district court	68,173	56,139	50,000	6,139
Courthouse (general expense)	244,923	195,475	331,400	(135,925)
Appraiser	112,738	121,290	141,920	(20,630)
Jail	443,442	405,539	383,380	22,159
Emergency preparedness	35,065	37,330	37,000	330
Communications	184,210	182,204	185,000	(2,796)
Janitor	38,414	43,843	44,000	(157)
Election	60,226	37,010	71,000	(33,990)
Economic development	49,342	49,902	52,000	(2,098)
Airport maintenance	26,156	7,638	11,000	(3,362)
Sheriff	328,375	350,197	351,000	(803)
Coroner	5,987	3,272	6,000	(2,728)
Employee benefits	1,527,803	1,526,921	1,700,000	(173,079)
Alcohol and drug	3,854	600	6,000	(5,400)
Tourism	16,944	16,223	17,000	(777)
Solid waste	426,187	293,778	353,000	(59,222)
Other	556,400	550,524	550,472	52
<b>TOTAL EXPENDITURES</b>	<u>4,508,246</u>	<u>4,273,328</u>	<u>\$ 4,677,672</u>	<u>\$ (404,344)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(183,773)	196,390		
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>578,395</u>	<u>394,622</u>		
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 394,622</u>	<u>\$ 591,012</u>		

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2010)

## DETAIL OF CASH RECEIPTS

Schedule 2-1  
Page 2 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>TAXES</b>				
Current ad valorem taxes	\$ 3,187,532	\$ 3,344,577	\$ 3,277,460	\$ 67,117
Neighborhood revitalization and business refund	(65,558)	(45,860)	(47,174)	1,314
Delinquent tax	16,710	35,544	8,000	27,544
Intangible tax	37,531	32,422	30,255	2,167
Motor vehicle tax	335,815	361,250	370,664	(9,414)
<b>TOTAL TAXES</b>	<b>3,512,030</b>	<b>3,727,933</b>	<b>3,639,205</b>	<b>88,728</b>
<b>INTERGOVERNMENTAL</b>				
Local alcoholic liquor	9,424	10,362	8,447	1,915
<b>LICENSES, FEES, AND PERMITS</b>				
Redemption charges	18,447	27,348	17,000	10,348
Mortgage registration fees	43,934	60,707	44,481	16,226
Clerk of district court fees	13,380	5,598	20,000	(14,402)
Recycling income	52,888	8,700	25,000	(16,300)
VIN's	4,505	4,180	-	4,180
Solid waste fees	148,236	165,225	332,600	(167,375)
Officers' fees	11,490	9,800	13,126	(3,326)
<b>TOTAL LICENSES, FEES, AND PERMITS</b>	<b>292,880</b>	<b>281,558</b>	<b>452,207</b>	<b>(170,649)</b>
<b>USE OF MONEY AND PROPERTY</b>				
Interest on investments	38,012	28,387	30,000	(1,613)
Rent	1,750	1,650	1,700	(50)
Other interest	953	682	-	682
<b>TOTAL USE OF MONEY AND PROPERTY</b>	<b>40,715</b>	<b>30,719</b>	<b>31,700</b>	<b>(981)</b>
<b>TRANSFERS IN</b>				
Transfer from airport memorial-close fund	-	25,826	-	25,826
Transfer from road and bridge	100,000	-	-	-
Transfer from special auto	24,683	22,845	18,000	4,845
<b>TOTAL TRANSFERS IN</b>	<b>124,683</b>	<b>48,671</b>	<b>18,000</b>	<b>30,671</b>
<b>REIMBURSEMENTS AND OTHER</b>				
Reimbursements	69,448	11,912	20,000	(8,088)
Contract law	26,280	12,500	15,000	(2,500)
Solid waste grant	49,134	7,749	-	7,749
Jail receipts	180,046	231,494	262,500	(31,006)
Collections	19,833	106,820	25,000	81,820
<b>TOTAL REIMBURSEMENTS AND OTHER</b>	<b>344,741</b>	<b>370,475</b>	<b>322,500</b>	<b>47,975</b>
<b>TOTAL CASH RECEIPTS</b>	<b>\$ 4,324,473</b>	<b>\$ 4,469,718</b>	<b>\$ 4,472,059</b>	<b>\$ (2,341)</b>

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

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

## DETAIL OF EXPENDITURES

Schedule 2-1  
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>COUNTY COMMISSION</b>				
Personal services	\$ 48,351	\$ 48,092	\$ 49,000	\$ (908)
Contractual services	7,863	6,020	3,000	3,020
Commodities	77	29	3,000	(2,971)
<b>TOTAL COUNTY COMMISSION</b>	<b>56,291</b>	<b>54,141</b>	<b>55,000</b>	<b>(859)</b>
<b>COUNTY CLERK</b>				
Personal services	79,049	88,441	82,000	6,441
Contractual services	7,860	13,414	11,000	2,414
Commodities	2,805	2,934	4,000	(1,066)
Capital outlay	-	-	-	-
Transfer to equipment reserve	-	-	-	-
<b>TOTAL COUNTY CLERK</b>	<b>89,714</b>	<b>104,789</b>	<b>97,000</b>	<b>7,789</b>
<b>COUNTY TREASURER</b>				
Personal services	74,241	75,294	75,000	294
Contractual services	6,750	13,716	4,500	9,216
Commodities	2,513	1,623	1,500	123
Transfer to equipment reserve	-	-	-	-
<b>TOTAL COUNTY TREASURER</b>	<b>83,504</b>	<b>90,633</b>	<b>81,000</b>	<b>9,633</b>
<b>COUNTY ATTORNEY</b>				
Personal services	72,414	72,132	75,000	(2,868)
Contractual services	8,411	7,048	10,000	(2,952)
Commodities	1,432	1,723	2,500	(777)
Capital outlay	5,059	-	2,000	(2,000)
Transfer to equipment reserve	-	-	-	-
<b>TOTAL COUNTY ATTORNEY</b>	<b>87,316</b>	<b>80,903</b>	<b>89,500</b>	<b>(8,597)</b>
<b>REGISTER OF DEEDS</b>				
Personal services	58,251	55,842	57,546	(1,704)
Contractual services	3,232	6,233	3,454	2,779
Commodities	1,493	2,902	4,000	(1,098)
Capital outlay	206	-	-	-
<b>TOTAL REGISTER OF DEEDS</b>	<b>63,182</b>	<b>64,977</b>	<b>65,000</b>	<b>(23)</b>

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

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

## DETAIL OF EXPENDITURES

Schedule 2-1  
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>CLERK OF DISTRICT COURT</b>				
Contractual services	\$ 66,534	\$ 48,883	\$ 44,000	\$ 4,883
Commodities	1,639	4,600	3,500	1,100
Capital outlay	-	2,456	2,500	(44)
Transfer to equipment reserve	-	200	-	200
<b>TOTAL CLERK OF DISTRICT COURT</b>	<b>68,173</b>	<b>56,139</b>	<b>50,000</b>	<b>6,139</b>
<b>COURTHOUSE (general expense)</b>				
Personal services	-	-	-	-
Contractual services	234,599	183,236	245,000	(61,764)
Commodities	10,024	12,239	56,400	(44,161)
Capital outlay	300	-	30,000	(30,000)
Transfer to capital improvement	-	-	-	-
<b>TOTAL COURTHOUSE (general expense)</b>	<b>244,923</b>	<b>195,475</b>	<b>331,400</b>	<b>(135,925)</b>
<b>APPRAISER</b>				
Personal services	97,025	87,431	95,000	(7,569)
Contractual services	9,108	18,683	16,290	2,393
Commodities	4,059	2,176	7,750	(5,574)
Capital outlay	2,546	-	2,000	(2,000)
Mapping	-	13,000	20,880	(7,880)
<b>TOTAL APPRAISER</b>	<b>112,738</b>	<b>121,290</b>	<b>141,920</b>	<b>(20,630)</b>
<b>JAIL</b>				
Personal services	180,528	184,591	190,000	(5,409)
Contractual services	208,679	199,012	102,080	96,932
Commodities	19,235	21,936	88,600	(66,664)
Capital outlay	-	-	2,700	(2,700)
Transfer to capital improvement	35,000	-	-	-
<b>TOTAL JAIL</b>	<b>443,442</b>	<b>405,539</b>	<b>383,380</b>	<b>22,159</b>
<b>EMERGENCY PREPAREDNESS</b>				
Personal services	27,873	27,396	29,000	(1,604)
Contractual services	3,988	5,444	5,000	444
Commodities	2,865	4,490	3,000	1,490
Capital outlay	339	-	-	-
<b>TOTAL EMERGENCY PREPAREDNESS</b>	<b>35,065</b>	<b>37,330</b>	<b>37,000</b>	<b>330</b>

WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

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

DETAIL OF EXPENDITURES

Schedule 2-1  
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>COMMUNICATIONS</b>				
Personal services	\$ 171,098	\$ 165,516	\$ 166,300	\$ (784)
Contractual services	12,201	12,021	14,300	(2,279)
Commodities	911	1,667	3,100	(1,433)
Transfer to equipment reserve	-	3,000	1,300	1,700
<b>TOTAL COMMUNICATIONS</b>	<b>184,210</b>	<b>182,204</b>	<b>185,000</b>	<b>(2,796)</b>
<b>JANITOR</b>				
Personal services	30,127	29,840	31,000	(1,160)
Contractual services	1,320	1,918	3,000	(1,082)
Commodities	6,145	5,695	10,000	(4,305)
Capital outlay	822	1,390	-	1,390
Transfer to capital improvement reserve	-	4,500	-	4,500
Transfer to equipment reserve	-	500	-	500
<b>TOTAL JANITOR</b>	<b>38,414</b>	<b>43,843</b>	<b>44,000</b>	<b>(157)</b>
<b>ELECTION</b>				
Personal services	34,398	13,110	39,000	(25,890)
Contractual services	21,306	6,755	12,000	(5,245)
Commodities	4,522	17,043	15,000	2,043
Capital outlay	-	102	5,000	(4,898)
<b>TOTAL ELECTION</b>	<b>60,226</b>	<b>37,010</b>	<b>71,000</b>	<b>(33,990)</b>
<b>ECONOMIC DEVELOPMENT</b>				
Personal services	44,606	44,606	45,000	(394)
Contractual services	3,163	4,533	5,000	(467)
Commodities	1,573	763	2,000	(1,237)
Transfer to equipment reserve	-	-	-	-
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>49,342</b>	<b>49,902</b>	<b>52,000</b>	<b>(2,098)</b>

WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2010)

DETAIL OF EXPENDITURES

Schedule 2-1  
 Page 6 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>AIRPORT MAINTENANCE</b>				
Contractual services	\$ 24,476	\$ 7,480	\$ 6,000	\$ 1,480
Commodities	1,680	158	5,000	(4,842)
<b>TOTAL AIRPORT MAINTENANCE</b>	<b>26,156</b>	<b>7,638</b>	<b>11,000</b>	<b>(3,362)</b>
<b>SHERIFF</b>				
Personal services	187,039	196,953	250,000	(53,047)
Contractual services	75,220	95,293	60,000	35,293
Commodities	15,616	34,951	41,000	(6,049)
Capital outlay	13,750	-	-	-
Transfer to equipment reserve	36,750	23,000	-	23,000
<b>TOTAL SHERIFF</b>	<b>328,375</b>	<b>350,197</b>	<b>351,000</b>	<b>(803)</b>
<b>CORONER</b>				
Contractual services	5,987	3,272	6,000	(2,728)
<b>EMPLOYEE BENEFITS</b>				
Social Security	160,211	158,689	177,000	(18,311)
Retirement	140,277	153,046	125,000	28,046
Medical insurance	1,152,405	1,129,494	1,304,000	(174,506)
Advance insurance	13,531	10,670	15,000	(4,330)
Kansas unemployment	1,797	12,463	9,000	3,463
Workman's compensation	59,582	62,559	70,000	(7,441)
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,527,803</b>	<b>1,526,921</b>	<b>1,700,000</b>	<b>(173,079)</b>
<b>ALCOHOL AND DRUG</b>				
Personal services	1,053	-	2,000	(2,000)
Contractual services	1,735	500	3,000	(2,500)
Commodities	1,066	100	1,000	(900)
<b>TOTAL ALCOHOL AND DRUG</b>	<b>3,854</b>	<b>600</b>	<b>6,000</b>	<b>(5,400)</b>

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2011

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

## DETAIL OF EXPENDITURES

Schedule 2-1  
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>TOURISM</b>				
Personal services	\$ 10,144	\$ 10,144	\$ 10,500	\$ (356)
Contractual services	4,235	5,095	4,000	1,095
Commodities	1,426	984	2,500	(1,516)
Capital outlay	1,139	-	-	-
<b>TOTAL TOURISM</b>	<b>16,944</b>	<b>16,223</b>	<b>17,000</b>	<b>(777)</b>
<b>SOLID WASTE</b>				
Personal services	145,550	121,960	145,000	(23,040)
Contractual services	183,187	145,418	165,000	(19,582)
Commodities	32,693	26,400	35,000	(8,600)
Capital outlay	64,757	-	-	-
Household hazardous waste	-	-	8,000	(8,000)
Transfer to capital outlay improvement	-	-	-	-
Transfer to equipment reserve	-	-	-	-
<b>TOTAL SOLID WASTE</b>	<b>426,187</b>	<b>293,778</b>	<b>353,000</b>	<b>(59,222)</b>
<b>OTHER</b>				
Senior citizens	75,000	60,000	60,000	-
Conservation district	25,000	25,000	25,000	-
Historical museum	15,000	15,000	15,000	-
County hospital maintenance	204,000	206,906	206,906	-
County fair	65,000	65,000	65,000	-
Pawnee mental health	30,000	30,000	30,000	-
Twin valley development services	48,000	48,000	48,000	-
North central regional planning	3,500	3,500	3,500	-
Three rivers	6,000	5,000	5,000	-
NEK-AAA	1,200	1,163	1,163	-
NCK juvenile detention	3,000	2,955	2,703	252
RC&D	1,200	1,200	1,200	-
Ambulance contract	75,500	84,800	85,000	(200)
Rural lakes regional council	4,000	2,000	2,000	-
<b>TOTAL OTHER</b>	<b>556,400</b>	<b>550,524</b>	<b>550,472</b>	<b>52</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,508,246</b>	<b>\$ 4,273,328</b>	<b>\$ 4,677,672</b>	<b>\$ (404,344)</b>



## WASHINGTON COUNTY, KANSAS

ROAD AND BRIDGE FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2011

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

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
Ad valorem property tax	\$ 1,400,626	\$ 1,388,073	\$ 1,360,191	\$ 27,882
Delinquent tax	8,022	16,396	3,500	12,896
Motor vehicle tax	178,968	171,741	162,861	8,880
Reimbursements	315,969	966,480	50,000	916,480
Special city and county highway fund	352,599	341,600	382,801	(41,201)
Neighborhood revitalization and business refund	(28,999)	(19,033)	(18,341)	(692)
<b>TOTAL CASH RECEIPTS</b>	<u>2,227,185</u>	<u>2,865,257</u>	<u>\$ 1,941,012</u>	<u>\$ 924,245</u>
<b>EXPENDITURES</b>				
Personal services	568,642	582,629	\$ 640,000	\$ (57,371)
Contractual services	164,682	719,536	225,000	494,536
Commodities	1,147,589	1,456,837	1,060,000	396,837
Capital outlay	5,791	-	75,000	(75,000)
Reimbursed expenditures	(21,827)	(36,775)	-	(36,775)
Transfer to general fund	100,000	-	-	-
Transfer to machinery and equipment	154,000	-	-	-
	<u>2,118,877</u>	<u>2,722,227</u>	<u>2,000,000</u>	<u>722,227</u>
Adjustments for qualifying budget credits	-	-	916,480	(916,480)
<b>TOTAL EXPENDITURES</b>	<u>2,118,877</u>	<u>2,722,227</u>	<u>\$ 2,916,480</u>	<u>\$ (194,253)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	108,308	143,030		
UNENCUMBERED CASH, BEGINNING	<u>58,786</u>	<u>167,094</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 167,094</u>	<u>\$ 310,124</u>		

## WASHINGTON COUNTY, KANSAS

SPECIAL BRIDGE FUND  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2011

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

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
Local sales tax	\$ 418,067	\$ 371,132	\$ 340,000	\$ 31,132
Miscellaneous	22,937	-	-	-
<b>TOTAL CASH RECEIPTS</b>	<u>441,004</u>	<u>371,132</u>	<u>\$ 340,000</u>	<u>\$ 31,132</u>
<b>EXPENDITURES</b>				
Contractual services	284,871	367,089	\$ 400,000	\$ (32,911)
Commodities	40,564	1,638	128,538	(126,900)
Transfer to multi-use capital improvement	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>325,435</u>	<u>368,727</u>	<u>\$ 528,538</u>	<u>\$ (159,811)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	115,569	2,405		
UNENCUMBERED CASH, BEGINNING	<u>260,666</u>	<u>376,235</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 376,235</u>	<u>\$ 378,640</u>		

## WASHINGTON COUNTY, KANSAS

SPECIAL ROAD AND BRIDGE MACHINERY FUND (NONBUDGETED)  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2010)

	Schedule 2-4	
	Prior Year Actual	Current Year Actual
<b>CASH RECEIPTS</b>		
Transfer from road and bridge	\$ 154,000	\$ -
Sale of items	-	36,835
	154,000	36,835
<b>TOTAL CASH RECEIPTS</b>		
<b>EXPENDITURES</b>		
Equipment purchases	155,316	270,001
	(1,316)	(233,166)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>		
<b>UNENCUMBERED CASH, BEGINNING</b>	291,586	290,270
<b>UNENCUMBERED CASH, ENDING</b>	\$ 290,270	\$ 57,104

WASHINGTON COUNTY, KANSAS  
 VEGETATION MANAGEMENT FUND  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2010)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
Reimbursements	\$ 32,152	\$ 39,479	\$ 30,000	\$ 9,479
Transfers from noxious weed	-	-	-	-
<b>TOTAL CASH RECEIPTS</b>	<u>32,152</u>	<u>39,479</u>	<u>\$ 30,000</u>	<u>\$ 9,479</u>
<b>EXPENDITURES</b>				
Commodities	35,059	37,040	\$ 34,211	\$ 2,829
Transfer to noxious weed fund	-	-	-	-
	35,059	37,040	34,211	2,829
Adjustments for qualifying budget credits	-	-	9,479	(9,479)
<b>TOTAL EXPENDITURES</b>	<u>35,059</u>	<u>37,040</u>	<u>\$ 43,690</u>	<u>\$ (6,650)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(2,907)	2,439		
UNENCUMBERED CASH, BEGINNING	<u>4,278</u>	<u>1,371</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,371</u>	<u>\$ 3,810</u>		

## WASHINGTON COUNTY, KANSAS

NOXIOUS WEED FUND  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2011

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

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>CASH RECEIPTS</b>				
Ad valorem property tax	\$ 104,627	\$ 91,820	\$ 89,956	\$ 1,864
Delinquent tax	534	1,123	300	823
Motor vehicle tax	10,414	11,573	12,166	(593)
Chemical sales and contract services	129,803	110,611	168,554	(57,943)
Neighborhood revitalization and business refund	(2,148)	(1,259)	(1,370)	111
Transfer from vegetation management	-	-	-	-
<b>TOTAL CASH RECEIPTS</b>	<b>243,230</b>	<b>213,868</b>	<b>\$ 269,606</b>	<b>\$ (55,738)</b>
<b>EXPENDITURES</b>				
Personal services	73,231	85,522	\$ 90,000	\$ (4,478)
Contractual	12,317	28,637	26,500	2,137
Commodities	122,963	78,301	150,000	(71,699)
Capital outlay	-	169	4,000	(3,831)
Transfers to multi-use capital improvement fund	35,702	5,000	-	5,000
<b>TOTAL EXPENDITURES</b>	<b>244,213</b>	<b>197,629</b>	<b>\$ 270,500</b>	<b>\$ (72,871)</b>
RECEIPTS OVER (UNDER) EXPENDITURES	(983)	16,239		
UNENCUMBERED CASH, BEGINNING	983	-		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ 16,239</u>		

## WASHINGTON COUNTY, KANSAS

COUNTY HEALTH FUND  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2011

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

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
Ad valorem property tax	\$ 78,582	\$ 78,659	\$ 77,052	\$ 1,607
Delinquent tax	397	886	150	736
Motor vehicle tax	9,266	9,181	9,135	46
Neighborhood revitalization and business refund	(1,620)	(1,079)	(1,029)	(50)
Transfer from multi-use equipment fund	-	-	-	-
Reimbursements and contract	398,312	385,093	299,190	85,903
<b>TOTAL CASH RECEIPTS</b>	<b>484,937</b>	<b>472,740</b>	<b>\$ 384,498</b>	<b>\$ 88,242</b>
<b>EXPENDITURES</b>				
Personal services	208,374	209,550	\$ 220,000	\$ (10,450)
Contractual services	92,641	101,977	110,000	(8,023)
Commodities	104,408	97,483	90,000	7,483
Capital outlay	14,565	-	-	-
Transfer to multi-use capital improvement fund	25,000	30,000	25,000	5,000
	444,988	439,010	445,000	(5,990)
Adjustments for qualifying budget credits	-	-	85,903	(85,903)
<b>TOTAL EXPENDITURES</b>	<b>444,988</b>	<b>439,010</b>	<b>\$ 530,903</b>	<b>\$ (91,893)</b>
RECEIPTS OVER (UNDER) EXPENDITURES	39,949	33,730		
UNENCUMBERED CASH, BEGINNING	94,274	134,223		
UNENCUMBERED CASH, ENDING	<u>\$ 134,223</u>	<u>\$ 167,953</u>		

## WASHINGTON COUNTY, KANSAS

EMERGENCY 911 FUND  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2010)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
911 fees	\$ 23,068	\$ 25,722	\$ 20,000	\$ 5,722
Interest income	174	53	-	53
<b>TOTAL CASH RECEIPTS</b>	<u>23,242</u>	<u>25,775</u>	<u>\$ 20,000</u>	<u>\$ 5,775</u>
<b>EXPENDITURES</b>				
Contractual services	32,631	27,782	\$ 48,240	\$ (20,458)
Commodities	-	-	20,000	(20,000)
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>32,631</u>	<u>27,782</u>	<u>\$ 68,240</u>	<u>\$ (40,458)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(9,389)	(2,007)		
UNENCUMBERED CASH, BEGINNING	<u>55,865</u>	<u>46,476</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 46,476</u>	<u>\$ 44,469</u>		

## WASHINGTON COUNTY, KANSAS

WIRELESS 911 FUND (NONBUDGETED)  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2010)

	Schedule 2-9	
	Prior Year Actual	Current Year Actual
<b>CASH RECEIPTS</b>		
911 fees	\$ 21,894	\$ 11,351
Grant	16,889	24,776
Interest income	166	78
	38,949	36,205
<b>TOTAL CASH RECEIPTS</b>		
<b>EXPENDITURES</b>		
Contractual services	27,582	820
Capital outlay	-	-
	27,582	820
<b>TOTAL EXPENDITURES</b>		
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	11,367	35,385
<b>UNENCUMBERED CASH, BEGINNING</b>	48,581	59,948
<b>UNENCUMBERED CASH, ENDING</b>	\$ 59,948	\$ 95,333



## WASHINGTON COUNTY, KANSAS

MULTI-USE EQUIPMENT FUND (NONBUDGETED)  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2010)

	Schedule 2-10	
	Prior Year Actual	Current Year Actual
	<u>          </u>	<u>          </u>
CASH RECEIPTS		
Operating transfers in	\$ 72,452	\$ 26,700
Miscellaneous	5,916	-
	<u>78,368</u>	<u>26,700</u>
TOTAL CASH RECEIPTS		
EXPENDITURES		
Capital outlay	56,544	41,329
Operating transfers out	3,861	-
	<u>60,405</u>	<u>41,329</u>
TOTAL EXPENDITURES		
RECEIPTS OVER (UNDER) EXPENDITURES	17,963	(14,629)
UNENCUMBERED CASH, BEGINNING	<u>137,939</u>	<u>155,902</u>
UNENCUMBERED CASH, ENDING	<u>\$ 155,902</u>	<u>\$ 141,273</u>

## WASHINGTON COUNTY, KANSAS

MULTI-USE CAPITAL IMPROVEMENT FUND (NONBUDGETED)  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2010)

	Schedule 2-11	
	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Operating transfers in	\$ 63,861	\$ 39,500
EXPENDITURES		
Capital outlay	241,387	20,543
RECEIPTS OVER (UNDER) EXPENDITURES	(177,526)	18,957
UNENCUMBERED CASH, BEGINNING	547,836	370,310
UNENCUMBERED CASH, ENDING	\$ 370,310	\$ 389,267

## WASHINGTON COUNTY, KANSAS

REGISTER OF DEEDS TECHNOLOGY FUND (NONBUDGETED)  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2010)

	Schedule 2-12	
	Prior Year Actual	Current Year Actual
	<u>          </u>	<u>          </u>
CASH RECEIPTS		
Transfer from multi-use equipment	\$ -	\$ -
Register of Deeds technology fees	7,064	7,446
	<u>          </u>	<u>          </u>
TOTAL CASH RECEIPTS	7,064	7,446
EXPENDITURES		
Capital outlay	9,385	8,205
	<u>          </u>	<u>          </u>
RECEIPTS OVER (UNDER) EXPENDITURES	(2,321)	(759)
UNENCUMBERED CASH, BEGINNING	20,596	18,275
	<u>          </u>	<u>          </u>
UNENCUMBERED CASH, ENDING	<u>\$ 18,275</u>	<u>\$ 17,516</u>

## WASHINGTON COUNTY, KANSAS

TREASURER'S AUTO SPECIAL FUND (NONBUDGETED)  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2010)

	Schedule 2-13	
	Prior Year Actual	Current Year Actual
	<u>          </u>	<u>          </u>
<b>CASH RECEIPTS</b>		
Fees	\$ 62,884	\$ 63,008
	<u>          </u>	<u>          </u>
<b>EXPENDITURES</b>		
Personal services	32,833	29,793
Contractual services	5,451	15,701
Commodities	5,115	-
Transfer to County general	24,683	22,845
	<u>          </u>	<u>          </u>
<b>TOTAL EXPENDITURES</b>	<b>68,082</b>	<b>68,339</b>
	<u>          </u>	<u>          </u>
RECEIPTS OVER (UNDER) EXPENDITURES	(5,198)	(5,331)
UNENCUMBERED CASH, BEGINNING	28,002	22,804
	<u>          </u>	<u>          </u>
UNENCUMBERED CASH, ENDING	<u>\$ 22,804</u>	<u>\$ 17,473</u>

## WASHINGTON COUNTY, KANSAS

SPECIAL GRANT FUND (NONBUDGETED)  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2010)

	Schedule 2-14	
	Prior Year Actual	Current Year Actual
CASH RECEIPTS	\$ -	\$ -
EXPENDITURES		
Contractual services	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, BEGINNING	1,644	1,644
UNENCUMBERED CASH, ENDING	\$ 1,644	\$ 1,644

## WASHINGTON COUNTY, KANSAS

BOND AND INTEREST FUND  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2011

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

Schedule 2-15

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
Ad valorem property tax	\$ 58,159	\$ 59,193	\$ 57,987	\$ 1,206
Delinquent tax	465	794	350	444
Motor vehicle tax	9,419	6,359	6,757	(398)
Neighborhood revitalization and business refund	(1,192)	(811)	(762)	(49)
<b>TOTAL CASH RECEIPTS</b>	<u>66,851</u>	<u>65,535</u>	<u>\$ 64,332</u>	<u>\$ 1,203</u>
<b>EXPENDITURES</b>				
Bond and note principal	55,000	60,000	\$ 60,000	\$ -
Bond and note interest	11,494	9,706	9,706	-
Other	-	-	1,000	(1,000)
<b>TOTAL EXPENDITURES</b>	<u>66,494</u>	<u>69,706</u>	<u>\$ 70,706</u>	<u>\$ (1,000)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	357	(4,171)		
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>12,070</u>	<u>12,427</u>		
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 12,427</u>	<u>\$ 8,256</u>		

## WASHINGTON COUNTY, KANSAS

AIRPORT MEMORIAL FUND (NONBUDGETED)  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2010)

	Schedule 2-16	
	Prior Year Actual	Current Year Actual
	<u>          </u>	<u>          </u>
CASH RECEIPTS	\$ 3,900	\$ 7,195
EXPENDITURES		
Contractual services	-	495
Transfer to county general-close out fund	-	25,826
	<u>          </u>	<u>          </u>
TOTAL EXPENDITURES	-	26,321
	<u>          </u>	<u>          </u>
RECEIPTS OVER (UNDER) EXPENDITURES	3,900	(19,126)
UNENCUMBERED CASH, BEGINNING	15,226	19,126
	<u>          </u>	<u>          </u>
UNENCUMBERED CASH, ENDING	<u>\$ 19,126</u>	<u>\$ -</u>

## WASHINGTON COUNTY, KANSAS

WASHINGTON COUNTY PUBLIC BUILDING COMMISSION - COMPONENT UNIT  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS

For the Year Ended December 31, 2011

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

	Schedule 3	
	Prior Year Actual	Current Year Actual
	<u>          </u>	<u>          </u>
<b>CASH RECEIPTS</b>		
Rent from Washington County	\$ 95,752	\$ 93,952
Fees received	-	-
	<u>          </u>	<u>          </u>
<b>TOTAL CASH RECEIPTS</b>	<b>95,752</b>	<b>93,952</b>
	<u>          </u>	<u>          </u>
<b>EXPENDITURES</b>		
Bond principal	45,000	45,000
Bond interest	49,502	47,702
Fees	1,250	1,250
	<u>          </u>	<u>          </u>
<b>TOTAL EXPENDITURES</b>	<b>95,752</b>	<b>93,952</b>
	<u>          </u>	<u>          </u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>
	<u>          </u>	<u>          </u>
<b>UNENCUMBERED CASH, BEGINNING</b>	<b>-</b>	<b>-</b>
	<u>          </u>	<u>          </u>
<b>UNENCUMBERED CASH, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>
	<u>          </u>	<u>          </u>



## WASHINGTON COUNTY, KANSAS

AGENCY FUNDS  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2011

Schedule 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>DISTRIBUTABLE FUNDS</b>				
Register of Deeds	\$ -	\$ 81,780	\$ 81,780	\$ -
District court	52,389	286,514	186,828	152,075
Sheriff	391	-	-	391
Jail	11,421	25,391	25,915	10,897
Emergency management	45	-	-	45
Noxious weed - chemical container recycling	169	337	298	208
County Attorney	158	1,418	1,457	119
Game licenses	993	19,953	20,410	536
Tourist and promotion	5,294	5,461	3,375	7,380
Aflac holding account	(93)	26,133	26,089	(49)
CMB stamps	-	100	50	50
Payroll clearing	468	893,335	890,573	3,230
Attorney special	1,894	3,181	171	4,904
Prosecuting Attorney	15,117	857	695	15,279
Current tax	6,473,723	10,777,009	10,382,378	6,868,354
Delinquent real estate tax	33,723	112,083	101,283	44,523
Delinquent personal tax	-	14,178	13,727	451
Special city/county highway tax	-	375,087	375,087	-
Comp use and sales tax	38,830	381,243	377,538	42,535
Tax sale	-	1,050	-	1,050
Motor vehicle tax	225,873	1,519,094	1,506,367	238,600
CERT grant	5,969	5,450	3,521	7,898
Drivers license fees	326	18,901	18,749	478
<b>STATE FUNDS</b>				
Educational building	-	61,883	61,883	-
Institutional	-	30,941	30,941	-
General	-	1	1	-
Motor vehicle tax	-	10,517	10,517	-
<b>SUBDIVISION FUNDS</b>				
School districts	-	3,352,348	3,352,348	-
Townships	-	924,648	924,648	-
Cemeteries	-	42,233	42,233	-
Cities	-	903,774	903,774	-
River Valley extension	-	188,870	188,870	-
Joint fire districts	-	120,498	120,498	-
Central Kansas library	-	82,337	82,337	-
Watershed districts	-	2,625	2,625	-
Hanover hospital and Palmer building	-	40,532	40,532	-
<b>TOTAL GOVERNMENTAL</b>	<b>\$ 6,866,690</b>	<b>\$ 20,309,762</b>	<b>\$ 19,777,498</b>	<b>\$ 7,398,954</b>