

WASHINGTON COUNTY, KANSAS

DECEMBER 31, 2012

WASHINGTON COUNTY, KANSAS

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December 31, 2012

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INDEPENDENT AUDITORS' REPORT

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Board of County Commissioners
Washington County, Kansas

We have audited the accompanying financial statement of Washington County, Kansas which comprise the summary of cash receipts, expenditures, and unencumbered cash balances 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 the financial statement in accordance with the cash basis and budget laws of the State of Kansas as prescribed by the Kansas Municipal Audit and Accounting Guide (KMAAG), 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 of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' 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 KMAAG. 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, 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 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 the accounting policies used and the reasonableness of significant 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 opinion.

Basis for Adverse Opinion on United States Generally Accepted Accounting Principles

As described in note 1 of the financial statement, the financial statement is prepared by the County in accordance with the cash basis and budget laws of the State of Kansas as prescribed by KMAAG to meet the requirements 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.

Adverse Opinion on United States Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters 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 the County as of December 31, 2012, or the respective changes in financial position, or where applicable, its cash flows for the year then ended.

Opinion on the Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Washington County, Kansas as of December 31, 2012, and the aggregate cash receipts and expenditures for the year then ended in accordance with the cash basis and budget laws of the State of Kansas as prescribed by KMAAG to meet the requirements of the State of Kansas, as described in note 1.

Report on Supplementary Information

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 schedule of cash receipts and disbursements - related municipal entity, and the schedule of cash receipts and disbursements - 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 financial statement. Such information is the responsibility of management and the supplementary information was derived from and relates 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 on the basis of accounting described in note 1.

We also have previously audited, in accordance with auditing standards generally accepted in the United States, the County's regulatory basis financial statement for the year ended December 31, 2011, which was not presented with the accompanying financial statement. In our report dated September 21, 2012, we expressed an unqualified opinion on the regulatory basis financial statement. That audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the County's financial statement as a whole. The prior year partial comparative information, derived from the County's financial statement for the year ended December 31, 2011, was presented for purposes of additional analysis and is 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 2011 financial statement. The information has been subjected to the auditing procedures applied in the audit of this 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 2011 prior year partial comparative information is fairly stated in all material respects in relation to the financial statement from which it was derived.



Certified Public Accountants

Hutchinson, Kansas
August 19, 2013

WASHINGTON COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2012

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
GOVERNMENTAL TYPE FUNDS							
General Fund	\$ 591,012	\$ -	\$ 4,926,706	\$ 4,622,789	\$ 894,929	\$ 64,420	\$ 959,349
Special Purpose Funds							
Road and bridge	310,124	-	1,659,671	1,911,019	58,776	682	59,458
Special bridge	378,640	-	535,365	622,256	291,749	-	291,749
Special road and bridge machinery	57,104	-	-	22,628	34,476	-	34,476
Vegetation management	3,810	-	47,889	50,209	1,490	-	1,490
Noxious weed	16,239	-	250,854	260,535	6,558	-	6,558
County health	167,953	-	440,077	512,813	95,217	1,507	96,724
Emergency 911	44,469	-	3,345	10,599	37,215	-	37,215
Wireless 911	95,333	-	6,848	-	102,181	-	102,181
Washington County 911	-	-	40,906	18,103	22,803	-	22,803
Multi-use equipment	141,273	-	103,500	23,736	221,037	4,846	225,883
Multi-use capital improvement	389,267	-	140,000	1,500	527,767	-	527,767
Register of Deeds technology	17,516	-	7,456	12,714	12,258	-	12,258
Treasurer's auto special	17,473	-	62,376	66,398	13,451	-	13,451
Special grant	1,644	-	-	-	1,644	-	1,644
Bond and Interest Fund							
Bond and interest	8,256	-	63,884	67,606	4,534	-	4,534
Trust Fund							
Airport memorial	-	-	100	-	100	-	100
TOTAL PRIMARY GOVERNMENT	2,240,113	-	8,288,977	8,202,905	2,326,185	71,455	2,397,640
RELATED MUNICIPAL ENTITY							
Washington County Public Building Commission	-	-	97,153	97,152	1	-	1
TOTAL REPORTING ENTITY (excluding agency funds)	\$ 2,240,113	\$ -	\$ 8,386,130	\$ 8,300,057	\$ 2,326,186	\$ 71,455	\$ 2,397,641

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, 2012

Page 2 of 2

COMPOSITION OF CASH

First National Bank - Washington, Kansas	\$ 8,503,089
First National Bank - Washington, Kansas - jail	10,130
First National Bank - Washington, Kansas - County Attorney	182
First National Bank - Washington, Kansas - emergency management	52
United Bank & Trust - Washington, Kansas - noxious weed-chemical counter recycle	208
First National Bank - Washington, Kansas - district court	16,787
First National Bank - Washington, Kansas - electronic funds	1,397
Cash on hand - district court	50
Cash on hand	350
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	10,082,245
AGENCY FUNDS PER SCHEDULE 4	<u>(7,684,605)</u>
TOTAL PRIMARY GOVERNMENT	2,397,640
RELATED MUNICIPAL ENTITY	<u>1</u>
TOTAL REPORTING ENTITY (excluding agency funds)	<u><u>\$ 2,397,641</u></u>

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

WASHINGTON COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2012

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Washington County (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls and its related municipal entity the Washington County Public Building Commission. The related municipal entity is included in the County's reporting entity because of the significance of its relationship with the County. The financial statement does not include the following related municipal entity:

Washington County Hospital

The Washington County Hospital Board operates the County's hospital. The hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the hospital. The hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the hospital. Bond issuances must be approved by the County. The County hospital is audited annually and those audited financial statements are available at their offices.

Discretely Presented Related Municipal Entity

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

A fund is defined as an independent fiscal and accounting entity with 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.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds were utilized in recording the financial activities of the County for the year of 2012:

General fund – used to account for all unrestricted 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 revenue sources (other than capital projects 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 for and the payment of, interest and principal on general long-term debt.

Trust fund – used to report assets held in trust for the benefit of the municipal financial reporting entity.

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

Regulatory Basis of Accounting and Departures from Generally Accepted Accounting Principles

The regulatory basis of accounting as prescribed in the Kansas Municipal Audit and Accounting Guide (KMAAG) 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 reporting the changes in unencumbered cash and investments of a fund resulting from the regulatory basis revenues 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 KMAAG 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.

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 municipality to use the regulatory basis of accounting.

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 funds, and business 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 of the proposed budget and notice of public hearing on the budget on or before August 5.
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 original 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. Amended budgets were prepared for the Washington County 911 fund, vegetation management fund, and the County health fund for the year ended December 31, 2012.

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 regulatory 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 County 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 trust funds and the certain special purpose funds.

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.

Tax Cycle

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 County. 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 Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

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

Cash and Investments

Cash includes amounts in demand, time deposits, and certificates of deposit at financial institutions.

Investments consist of types authorized by Kansas Statute K.S.A. 12-1675, which includes U.S. government securities, repurchase agreements, the municipal investment pool, and others.

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

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.

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.

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

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 or deposit guaranty bonds coverage.

At December 31, 2012, the County's carrying amount of deposits was \$10,081,845 and the bank balance was \$9,963,255. The bank balance was held by five banks. Of the bank balance, \$1,050,000 was covered by federal depository insurance, and \$8,913,255 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area and monies in the Kansas Municipal Investment Pool are diverse according to the policies of the investment pool.

NOTE 4—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following issues:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
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
3 Motorgraders	1.950%	04/02/12	545,390	04/01/15

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

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

<u>Issue</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General obligation bonds Series 2004	\$ 190,000	\$ -	\$ 60,000	\$ -	\$ 130,000	\$ 7,606
Capital leases 3 Motorgraders	-	545,390	88,722	-	456,668	5,303
Jail facility	1,010,000	-	50,000	-	960,000	45,902
	1,010,000	545,390	138,722	-	1,416,668	51,205
	<u>\$ 1,200,000</u>	<u>\$ 545,390</u>	<u>\$ 198,722</u>	<u>\$ -</u>	<u>\$ 1,546,668</u>	<u>\$ 58,811</u>

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

<u>General Obligation Bonds</u>	<u>Principal</u>	<u>Interest</u>
2013	\$ 65,000	\$ 5,281
2014	65,000	2,681
2015	-	-
2016	-	-
2017	-	-
	<u>\$ 130,000</u>	<u>\$ 7,962</u>

<u>Capital Leases</u>	<u>Principal</u>	<u>Interest</u>
2013	\$ 230,022	\$ 51,882
2014	238,549	46,292
2015	148,097	40,413
2016	60,000	37,197
2017	60,000	34,648
2018-2022	345,000	128,777
2023-2027	335,000	40,572
	<u>\$ 1,416,668</u>	<u>\$ 379,781</u>

NOTE 5—LONG-TERM DEBT – RELATED MUNICIPAL ENTITY

The Washington County Public Building Commission (WCPBC) is authorized to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities. The revenue bonds issued by the WCPBC 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 WCPBC will use to retire the revenue bond as they mature.

At year end, WCPBC's long-term debt consisted of the following issue:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
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 WCPBC for the year ended December 31, 2012, were as follows:

<u>Issue</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
Revenue bonds	<u>\$ 1,010,000</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 960,000</u>	<u>\$ 45,902</u>

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

Revenue Bond	Principal	Interest
2013	\$ 50,000	\$ 43,852
2014	55,000	41,790
2015	55,000	39,508
2016	60,000	37,197
2017	60,000	34,648
2018-2022	345,000	128,777
2023-2027	335,000	40,573
	<u>\$ 960,000</u>	<u>\$ 366,345</u>

NOTE 6—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 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 South. Kansas Avenue, Suite 100, Topeka, KS 66603) 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. Kansas 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. Kansas law sets a limitation on annual increases in the employer contribution rates. The employer rate established by statute for the calendar year 2012 was 8.34 %, except for the period April 1, 2012 through June 30, 2012, when the rate was 7.34%. The County's employer contributions to KPERS for the years ended December 31, 2012, 2011, and 2010, were \$167,431, \$152,201, and \$140,190, respectively, equal to the statutory required contributions for each year.

NOTE 7—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code (IRC) Section 457. The plan, available to all county employees, permits them to defer a portion of their salary until future years. The deferred compensation is payable to employees upon termination, retirement, death, or unforeseeable emergency.

Under the plan, participants select investments from alternatives offered by the plan administrator, who is under contract with the County to manage the plan. Investment selection by a participant may be changed from time to time. The County manages none of the investment selections. By making the selection, enrollees accept and assume all risk that pertains to the plan and its administration.

The County placed the deferred compensation plan assets into trust for the exclusive benefit of plan participants and beneficiaries in accordance with Governmental Accounting Standards Board Statement No. 32, Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans.

The County has little administrative involvement and does not perform the investment function for the plan. The County does not hold the assets in a trustee capacity and does not perform fiduciary accountability for the plan. Therefore, the County employees' deferred compensation plan created in accordance with IRC Section 457 is not reported in the financial statement of the County.

NOTE 8—OTHER LONG-TERM LIABILITIES

Other Post Employment Benefits

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

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

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.

Under County personnel policies in effect at year end, the County is liable for payments to employees for vacation and sick pay when taken in agreement with the policy. Under certain conditions, employees may carry over limited credits and may be paid for unused time. The County's liability for compensated absences at December 31, 2012, is estimated to be \$255,684.

NOTE 9—FUND TRANSFERS

Interfund transfers for the County during 2012 were as follows:

From	To	Authority	Amount
Treasurer's special auto	General fund	K.S.A. 8-145	\$ 16,649
Treasurer's special auto	Multi-use equipment	K.S.A. 19-119	5,000
County general - CDC	Multi-use equipment	K.S.A. 19-119	5,000
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 - appraiser	Multi-use equipment	K.S.A. 19-119	5,000
County general - sheriff	Multi-use equipment	K.S.A. 19-119	20,000
County general - solid waste	Multi-use equipment	K.S.A. 19-119	15,000
County general - jail	Multi-use capital improvement	K.S.A. 19-120	40,000
County general - courthouse	Multi-use capital improvement	K.S.A. 19-120	15,000
Noxious weed	Multi-use equipment	K.S.A. 19-119	50,000
County health	Multi-use capital improvement	K.S.A. 19-120	85,000

NOTE 10—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 11—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The County participates in various federal and state grant programs from year to year. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with specific conditions of the grant. Any liability for reimbursement that may arise as a result of audit or review cannot be reasonably determined at this time; however, it is believed that 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 there from, 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 Rebatable</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 Construction 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, 2012 and 2011, these tax rebates for both plans amounted to \$42,253 and \$68,042, 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 12—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 2012.

NOTE 13—SUBSEQUENT EVENT

On March 7, 2013, the WCPBC issued \$7,980,000 of revenue bonds to refund and payoff the Washington County jail facility series 2006 bonds and to fund the Hospital Project Series 2013 bonds.

WASHINGTON COUNTY, KANSAS
 SCHEDULE OF EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GOVERNMENTAL TYPE FUNDS					
General fund	\$ 5,038,406	\$ -	\$ 5,038,406	\$ 4,622,789	\$ (415,617)
Special purpose funds					
Road and bridge	2,085,000	184,120	2,269,120	1,911,019	(358,101)
Special bridge	528,538	69,138	597,676	622,256	24,580 *
Vegetation management	38,000	9,889	47,889	50,209	2,320
Noxious weed	303,000	-	303,000	260,535	(42,465)
County health	519,500	36,872	556,372	512,813	(43,559)
Emergency 911	40,476	-	40,476	10,599	(29,877)
Wireless 911	53,948	-	53,948	-	(53,948)
Washington County 911	50,000	-	50,000	18,103	(31,897)
Bond and interest fund					
Bond and interest	68,606	-	68,606	67,606	(1,000)

* Not subject to the budget law

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2012

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

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Taxes	\$ 3,727,933	\$ 4,408,671	\$ 4,316,507	\$ 92,164
Intergovernmental	10,362	9,448	9,036	412
Licenses, fees, and permits	281,558	264,779	264,000	779
Use of money and property	30,719	18,034	26,700	(8,666)
Transfers in	48,671	16,649	18,000	(1,351)
Reimbursements and other	370,475	209,125	328,000	(118,875)
TOTAL CASH RECEIPTS	<u>4,469,718</u>	<u>4,926,706</u>	<u>\$ 4,962,243</u>	<u>\$ (35,537)</u>
EXPENDITURES				
County Commission	54,141	61,070	\$ 58,000	\$ 3,070
County Clerk	104,789	103,726	100,000	3,726
County Treasurer	90,633	89,385	87,000	2,385
County Attorney	80,903	86,589	89,500	(2,911)
Register of Deeds	64,977	63,781	65,500	(1,719)
Clerk of district court	56,139	50,533	54,000	(3,467)
Courthouse (general expense)	195,475	265,360	415,963	(150,603)
Appraiser	121,290	141,410	138,380	3,030
Jail	405,539	446,409	464,700	(18,291)
Emergency preparedness	37,330	36,470	37,000	(530)
Communications	182,204	193,629	193,000	629
Janitor	43,843	40,265	42,500	(2,235)
Election	37,010	75,585	63,000	12,585
Economic development	49,902	4,228	52,000	(47,772)
Airport maintenance	7,638	8,522	10,000	(1,478)
Sheriff	350,197	347,666	387,000	(39,334)
Coroner	3,272	1,258	6,000	(4,742)
Employee benefits	1,526,921	1,659,124	1,808,000	(148,876)
Alcohol and drug	600	629	6,000	(5,371)
Tourism	16,223	16,643	17,000	(357)
Solid waste	293,778	353,393	375,000	(21,607)
Other	550,524	577,114	568,863	8,251
TOTAL EXPENDITURES	<u>4,273,328</u>	<u>4,622,789</u>	<u>\$ 5,038,406</u>	<u>\$ (415,617)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	196,390	303,917		
UNENCUMBERED CASH, BEGINNING	<u>394,622</u>	<u>591,012</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 591,012</u>	<u>\$ 894,929</u>		

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2012

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

DETAIL OF CASH RECEIPTS

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
TAXES				
Current ad valorem taxes	\$ 3,344,577	\$ 3,993,480	\$ 3,918,399	\$ 75,081
Neighborhood revitalization and business refund	(45,860)	(32,671)	(25,000)	(7,671)
Delinquent tax	35,544	31,096	15,000	16,096
Intangible tax	32,422	28,893	25,479	3,414
Motor vehicle tax	361,250	387,873	382,629	5,244
TOTAL TAXES	3,727,933	4,408,671	4,316,507	92,164
INTERGOVERNMENTAL				
Local alcoholic liquor	10,362	9,448	9,036	412
LICENSES, FEES, AND PERMITS				
Redemption charges	27,348	15,451	17,000	(1,549)
Mortgage registration fees	60,707	75,892	44,000	31,892
Clerk of district court fees	5,598	3,137	13,000	(9,863)
Recycling income	8,700	-	25,000	(25,000)
VIN's	4,180	6,742	4,000	2,742
Solid waste fees	165,225	156,741	150,000	6,741
Officers' fees	9,800	6,816	11,000	(4,184)
TOTAL LICENSES, FEES, AND PERMITS	281,558	264,779	264,000	779
USE OF MONEY AND PROPERTY				
Interest on investments	28,387	16,828	25,000	(8,172)
Rent	1,650	550	1,700	(1,150)
Other interest	682	656	-	656
TOTAL USE OF MONEY AND PROPERTY	30,719	18,034	26,700	(8,666)
TRANSFERS IN				
Transfer from airport memorial-close fund	25,826	-	-	-
Transfer from special auto	22,845	16,649	18,000	(1,351)
TOTAL TRANSFERS IN	48,671	16,649	18,000	(1,351)
REIMBURSEMENTS AND OTHER				
Reimbursements	11,912	24,048	45,000	(20,952)
Contract law	12,500	4,000	15,000	(11,000)
Solid waste grant	7,749	-	-	-
Jail receipts	231,494	105,591	250,000	(144,409)
Collections	106,820	75,486	18,000	57,486
TOTAL REIMBURSEMENTS AND OTHER	370,475	209,125	328,000	(118,875)
TOTAL CASH RECEIPTS	\$ 4,469,718	\$ 4,926,706	\$ 4,962,243	\$ (35,537)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

DETAIL OF EXPENDITURES

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COUNTY COMMISSION				
Personal services	\$ 48,092	\$ 50,961	\$ 51,000	\$ (39)
Contractual services	6,020	10,109	6,000	4,109
Commodities	29	-	1,000	(1,000)
TOTAL COUNTY COMMISSION	54,141	61,070	58,000	3,070
COUNTY CLERK				
Personal services	88,441	81,065	84,500	(3,435)
Contractual services	13,414	21,378	12,500	8,878
Commodities	2,934	1,283	3,000	(1,717)
TOTAL COUNTY CLERK	104,789	103,726	100,000	3,726
COUNTY TREASURER				
Personal services	75,294	75,638	78,000	(2,362)
Contractual services	13,716	11,774	7,000	4,774
Commodities	1,623	1,973	2,000	(27)
TOTAL COUNTY TREASURER	90,633	89,385	87,000	2,385
COUNTY ATTORNEY				
Personal services	72,132	75,870	75,000	870
Contractual services	7,048	7,679	10,000	(2,321)
Commodities	1,723	2,042	2,500	(458)
Capital outlay	-	998	2,000	(1,002)
TOTAL COUNTY ATTORNEY	80,903	86,589	89,500	(2,911)
REGISTER OF DEEDS				
Personal services	55,842	58,119	58,000	119
Contractual services	6,233	4,496	3,500	996
Commodities	2,902	1,166	4,000	(2,834)
TOTAL REGISTER OF DEEDS	64,977	63,781	65,500	(1,719)

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2012

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

DETAIL OF EXPENDITURES

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CLERK OF DISTRICT COURT				
Contractual services	\$ 48,883	\$ 42,997	\$ 47,500	\$ (4,503)
Commodities	4,600	2,536	3,000	(464)
Capital outlay	2,456	-	3,500	(3,500)
Transfer to equipment reserve	200	5,000	-	5,000
TOTAL CLERK OF DISTRICT COURT	56,139	50,533	54,000	(3,467)
COURTHOUSE (general expense)				
Contractual services	183,236	241,341	329,563	(88,222)
Commodities	12,239	9,019	56,400	(47,381)
Capital outlay	-	-	30,000	(30,000)
Transfer to capital improvement	-	15,000	-	15,000
TOTAL COURTHOUSE (general expense)	195,475	265,360	415,963	(150,603)
APPRAISER				
Personal services	87,431	90,192	90,000	192
Contractual services	18,683	19,556	17,500	2,056
Commodities	2,176	4,389	5,000	(611)
Capital outlay	-	1,393	5,000	(3,607)
Transfer to equipment reserve	-	5,000	-	5,000
Mapping	13,000	20,880	20,880	-
TOTAL APPRAISER	121,290	141,410	138,380	3,030
JAIL				
Personal services	184,591	177,142	230,000	(52,858)
Contractual services	199,012	211,499	205,000	6,499
Commodities	21,936	17,768	23,000	(5,232)
Capital outlay	-	-	2,000	(2,000)
Juvenile detention	-	-	4,700	(4,700)
Transfer to capital improvement	-	40,000	-	40,000
TOTAL JAIL	405,539	446,409	464,700	(18,291)
EMERGENCY PREPAREDNESS				
Personal services	27,396	28,228	29,000	(772)
Contractual services	5,444	5,271	5,000	271
Commodities	4,490	2,971	3,000	(29)
TOTAL EMERGENCY PREPAREDNESS	37,330	36,470	37,000	(530)

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2012

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

DETAIL OF EXPENDITURES

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COMMUNICATIONS				
Personal services	\$ 165,516	\$ 174,389	\$ 176,000	\$ (1,611)
Contractual services	12,021	14,988	12,000	2,988
Commodities	1,667	1,252	2,200	(948)
Capital outlay	-	-	2,800	(2,800)
Transfer to equipment reserve	3,000	3,000	-	3,000
TOTAL COMMUNICATIONS	182,204	193,629	193,000	629
JANITOR				
Personal services	29,840	30,437	32,000	(1,563)
Contractual services	1,918	1,427	2,500	(1,073)
Commodities	5,695	7,901	8,000	(99)
Capital outlay	1,390	-	-	-
Transfer to capital improvement reserve	4,500	-	-	-
Transfer to equipment reserve	500	500	-	500
TOTAL JANITOR	43,843	40,265	42,500	(2,235)
ELECTION				
Personal services	13,110	29,686	36,000	(6,314)
Contractual services	6,755	43,597	15,000	28,597
Commodities	17,043	1,622	12,000	(10,378)
Capital outlay	102	680	-	680
TOTAL ELECTION	37,010	75,585	63,000	12,585
ECONOMIC DEVELOPMENT				
Personal services	44,606	2,703	46,000	(43,297)
Contractual services	4,533	1,525	4,000	(2,475)
Commodities	763	-	2,000	(2,000)
TOTAL ECONOMIC DEVELOPMENT	49,902	4,228	52,000	(47,772)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 6 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
AIRPORT MAINTENANCE				
Personal services	\$ -	\$ 55	\$ -	\$ 55
Contractual services	7,480	4,385	5,000	(615)
Commodities	158	39	5,000	(4,961)
Capital outlay	-	4,043	-	4,043
TOTAL AIRPORT MAINTENANCE	7,638	8,522	10,000	(1,478)
SHERIFF				
Personal services	196,953	225,640	265,000	(39,360)
Contractual services	95,293	82,816	97,000	(14,184)
Commodities	34,951	19,210	25,000	(5,790)
Transfer to equipment reserve	23,000	20,000	-	20,000
TOTAL SHERIFF	350,197	347,666	387,000	(39,334)
CORONER				
Contractual services	3,272	1,258	6,000	(4,742)
EMPLOYEE BENEFITS				
Social Security	158,689	160,793	185,000	(24,207)
Retirement	153,046	167,431	160,000	7,431
Medical insurance	1,129,494	1,255,741	1,342,000	(86,259)
Advance insurance	10,670	11,499	16,000	(4,501)
Kansas unemployment	12,463	13,762	15,000	(1,238)
Workman's compensation	62,559	49,898	90,000	(40,102)
TOTAL EMPLOYEE BENEFITS	1,526,921	1,659,124	1,808,000	(148,876)
ALCOHOL AND DRUG				
Personal services	-	-	2,000	(2,000)
Contractual services	500	608	3,000	(2,392)
Commodities	100	21	1,000	(979)
TOTAL ALCOHOL AND DRUG	600	629	6,000	(5,371)

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

DETAIL OF EXPENDITURES

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
TOURISM				
Personal services	\$ 10,144	\$ 10,560	\$ 10,500	\$ 60
Contractual services	5,095	5,637	4,000	1,637
Commodities	984	446	2,500	(2,054)
TOTAL TOURISM	16,223	16,643	17,000	(357)
SOLID WASTE				
Personal services	121,960	145,472	162,000	(16,528)
Contractual services	145,418	168,225	170,000	(1,775)
Commodities	26,400	24,696	35,000	(10,304)
Household hazardous waste	-	-	8,000	(8,000)
Transfer to capital outlay improvement	-	-	-	-
Transfer to equipment reserve	-	15,000	-	15,000
TOTAL SOLID WASTE	293,778	353,393	375,000	(21,607)
OTHER				
Senior citizens	60,000	50,000	50,000	-
Conservation district	25,000	25,000	25,000	-
Historical museum	15,000	15,000	15,000	-
County hospital maintenance	206,906	210,000	210,000	-
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	5,000	5,000	5,000	-
NEK-AAA	1,163	1,163	1,163	-
NCK juvenile detention	2,955	6,251	-	6,251
RC&D	1,200	1,200	1,200	-
Ambulance contract	84,800	115,000	115,000	-
Rural lakes regional council	2,000	2,000	-	2,000
TOTAL OTHER	550,524	577,114	568,863	8,251
TOTAL EXPENDITURES	\$ 4,273,328	\$ 4,622,789	\$ 5,038,406	\$ (415,617)

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2012

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

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Ad valorem property tax	\$ 1,388,073	\$ 910,673	\$ 893,558	\$ 17,115
Delinquent tax	16,396	11,195	7,500	3,695
Motor vehicle tax	171,741	164,301	158,797	5,504
Reimbursements	966,480	234,120	50,000	184,120
Special city and county highway fund	341,600	346,832	373,367	(26,535)
Neighborhood revitalization and business refund	(19,033)	(7,450)	(25,000)	17,550
TOTAL CASH RECEIPTS	2,865,257	1,659,671	\$ 1,458,222	\$ 201,449
EXPENDITURES				
Personal services	582,629	572,089	\$ 640,000	\$ (67,911)
Contractual services	719,536	207,191	170,000	37,191
Commodities	1,456,837	1,131,739	1,200,000	(68,261)
Capital outlay	-	-	75,000	(75,000)
Reimbursed expenditures	(36,775)	-	-	-
	2,722,227	1,911,019	2,085,000	(173,981)
Adjustments for qualifying budget credits	-	-	184,120	(184,120)
TOTAL EXPENDITURES	2,722,227	1,911,019	\$ 2,269,120	\$ (358,101)
RECEIPTS OVER (UNDER) EXPENDITURES	143,030	(251,348)		
UNENCUMBERED CASH, BEGINNING	167,094	310,124		
UNENCUMBERED CASH, ENDING	<u>\$ 310,124</u>	<u>\$ 58,776</u>		

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2012

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

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
CASH RECEIPTS				
Local sales tax	\$ 371,132	\$ 466,227	\$ 370,000	\$ 96,227
Miscellaneous-reimbursements	-	69,138	-	69,138
TOTAL CASH RECEIPTS	<u>371,132</u>	<u>535,365</u>	<u>\$ 370,000</u>	<u>\$ 165,365</u>
EXPENDITURES				
Contractual services	367,089	599,775	\$ 400,000	\$ 199,775
Commodities	1,638	22,481	128,538	(106,057)
	368,727	622,256	528,538	93,718
Adjustments for qualifying budget credits	-	-	69,138	(69,138)
TOTAL EXPENDITURES	<u>368,727</u>	<u>622,256</u>	<u>\$ 597,676</u>	<u>\$ 24,580</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,405	(86,891)		
UNENCUMBERED CASH, BEGINNING	<u>376,235</u>	<u>378,640</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 378,640</u>	<u>\$ 291,749</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, 2012
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

	Schedule 2-4	
	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
CASH RECEIPTS		
Transfer from road and bridge	\$ -	\$ -
Sale of items	36,835	-
	<u> </u>	<u> </u>
TOTAL CASH RECEIPTS	36,835	-
EXPENDITURES		
Equipment purchases	270,001	22,628
	<u> </u>	<u> </u>
RECEIPTS OVER (UNDER) EXPENDITURES	(233,166)	(22,628)
UNENCUMBERED CASH, BEGINNING	290,270	57,104
	<u> </u>	<u> </u>
UNENCUMBERED CASH, ENDING	<u>\$ 57,104</u>	<u>\$ 34,476</u>

WASHINGTON COUNTY, KANSAS
 VEGETATION MANAGEMENT FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Reimbursements	\$ 39,479	\$ 47,889	\$ 38,000	\$ 9,889
Transfers from noxious weed	-	-	-	-
TOTAL CASH RECEIPTS	<u>39,479</u>	<u>47,889</u>	<u>\$ 38,000</u>	<u>\$ 9,889</u>
EXPENDITURES				
Commodities	37,040	50,209	\$ 38,000	\$ 12,209
Transfer to noxious weed fund	-	-	-	-
	37,040	50,209	38,000	12,209
Adjustments for qualifying budget credits	-	-	9,889	(9,889)
TOTAL EXPENDITURES	<u>37,040</u>	<u>50,209</u>	<u>\$ 47,889</u>	<u>\$ 2,320</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,439	(2,320)		
UNENCUMBERED CASH, BEGINNING	<u>1,371</u>	<u>3,810</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 3,810</u>	<u>\$ 1,490</u>		

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2012

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

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
CASH RECEIPTS				
Ad valorem property tax	\$ 91,820	\$ 125,347	\$ 122,998	\$ 2,349
Delinquent tax	1,123	940	600	340
Motor vehicle tax	11,573	11,382	10,502	880
Chemical sales and contract services	110,611	114,210	169,500	(55,290)
Neighborhood revitalization and business refund	(1,259)	(1,025)	(600)	(425)
TOTAL CASH RECEIPTS	<u>213,868</u>	<u>250,854</u>	<u>\$ 303,000</u>	<u>\$ (52,146)</u>
EXPENDITURES				
Personal services	85,522	61,715	\$ 88,500	\$ (26,785)
Contractual	28,637	25,043	50,000	(24,957)
Commodities	78,301	121,756	164,500	(42,744)
Capital outlay	169	2,021	-	2,021
Transfers to multi-use capital improvement	5,000	-	-	-
Transfers to multi-use equipment	-	50,000	-	50,000
TOTAL EXPENDITURES	<u>197,629</u>	<u>260,535</u>	<u>\$ 303,000</u>	<u>\$ (42,465)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	16,239	(9,681)		
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>16,239</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 16,239</u>	<u>\$ 6,558</u>		

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2012

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

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Ad valorem property tax	\$ 78,659	\$ 78,550	\$ 77,052	\$ 1,498
Delinquent tax	886	665	400	265
Motor vehicle tax	9,181	9,277	8,996	281
Neighborhood revitalization and business refund	(1,079)	(643)	(643)	-
Reimbursements and contract	385,093	352,228	315,356	36,872
TOTAL CASH RECEIPTS	472,740	440,077	\$ 401,161	\$ 38,916
EXPENDITURES				
Personal services	209,550	214,132	\$ 223,500	\$ (9,368)
Contractual services	101,977	106,153	116,000	(9,847)
Commodities	97,483	107,528	100,000	7,528
Transfer to multi-use capital improvement fund	30,000	85,000	80,000	5,000
	439,010	512,813	519,500	(6,687)
Adjustments for qualifying budget credits	-	-	36,872	(36,872)
TOTAL EXPENDITURES	439,010	512,813	\$ 556,372	\$ (43,559)
RECEIPTS OVER (UNDER) EXPENDITURES	33,730	(72,736)		
UNENCUMBERED CASH, BEGINNING	134,223	167,953		
UNENCUMBERED CASH, ENDING	\$ 167,953	\$ 95,217		

WASHINGTON COUNTY, KANSAS

EMERGENCY 911 FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2012

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

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
911 fees	\$ 25,722	\$ 3,269	\$ 6,000	\$ (2,731)
Interest income	53	76	-	76
TOTAL CASH RECEIPTS	<u>25,775</u>	<u>3,345</u>	<u>\$ 6,000</u>	<u>\$ (2,655)</u>
EXPENDITURES				
Contractual services	27,782	10,599	\$ 40,476	\$ (29,877)
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>27,782</u>	<u>10,599</u>	<u>\$ 40,476</u>	<u>\$ (29,877)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(2,007)	(7,254)		
UNENCUMBERED CASH, BEGINNING	<u>46,476</u>	<u>44,469</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 44,469</u>	<u>\$ 37,215</u>		

WASHINGTON COUNTY, KANSAS

WIRELESS 911 FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2012

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

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
911 fees	\$ 11,351	\$ 6,656	\$ -	\$ 6,656
Grant	24,776	-	-	-
Interest income	78	192	-	192
	<u>36,205</u>	<u>6,848</u>	<u>\$ -</u>	<u>\$ 6,848</u>
TOTAL CASH RECEIPTS				
EXPENDITURES				
Contractual services	820	-	\$ 53,948	\$ (53,948)
Commodities	-	-	-	-
Capital outlay	-	-	-	-
	<u>820</u>	<u>-</u>	<u>\$ 53,948</u>	<u>\$ (53,948)</u>
TOTAL EXPENDITURES				
RECEIPTS OVER (UNDER) EXPENDITURES	35,385	6,848		
UNENCUMBERED CASH, BEGINNING	<u>59,948</u>	<u>95,333</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 95,333</u>	<u>\$ 102,181</u>		

WASHINGTON COUNTY, KANSAS

WASHINGTON COUNTY 911 FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
CASH RECEIPTS				
911 fees	\$ -	\$ 40,895	\$ 50,000	\$ (9,105)
Interest income	-	11	-	11
TOTAL CASH RECEIPTS	<u>-</u>	<u>40,906</u>	<u>\$ 50,000</u>	<u>\$ (9,094)</u>
EXPENDITURES				
Contractual services	-	18,103	\$ 50,000	\$ (31,897)
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>18,103</u>	<u>\$ 50,000</u>	<u>\$ (31,897)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	22,803		
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ 22,803</u>		

WASHINGTON COUNTY, KANSAS

MULTI-USE EQUIPMENT FUND (NONBUDGETED)
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Schedule 2-11

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
CASH RECEIPTS		
Operating transfers in	\$ 26,700	\$ 103,500
Miscellaneous	-	-
	<u>26,700</u>	<u>103,500</u>
TOTAL CASH RECEIPTS		
EXPENDITURES		
Capital outlay	41,329	23,736
Operating transfers out	-	-
	<u>41,329</u>	<u>23,736</u>
TOTAL EXPENDITURES		
RECEIPTS OVER (UNDER) EXPENDITURES	(14,629)	79,764
UNENCUMBERED CASH, BEGINNING	<u>155,902</u>	<u>141,273</u>
UNENCUMBERED CASH, ENDING	<u>\$ 141,273</u>	<u>\$ 221,037</u>

WASHINGTON COUNTY, KANSAS

MULTI-USE CAPITAL IMPROVEMENT FUND (NONBUDGETED)
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Schedule 2-12

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
CASH RECEIPTS		
Operating transfers in	\$ 39,500	\$ 140,000
EXPENDITURES		
Capital outlay	<u>20,543</u>	<u>1,500</u>
RECEIPTS OVER (UNDER) EXPENDITURES	18,957	138,500
UNENCUMBERED CASH, BEGINNING	<u>370,310</u>	<u>389,267</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 389,267</u></u>	<u><u>\$ 527,767</u></u>

WASHINGTON COUNTY, KANSAS

REGISTER OF DEEDS TECHNOLOGY FUND (NONBUDGETED)
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Schedule 2-13

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
CASH RECEIPTS		
Transfer from multi-use equipment	\$ -	\$ -
Register of Deeds technology fees	7,446	7,456
	<u> </u>	<u> </u>
TOTAL CASH RECEIPTS	7,446	7,456
EXPENDITURES		
Capital outlay	8,205	12,714
	<u> </u>	<u> </u>
RECEIPTS OVER (UNDER) EXPENDITURES	(759)	(5,258)
UNENCUMBERED CASH, BEGINNING	18,275	17,516
	<u> </u>	<u> </u>
UNENCUMBERED CASH, ENDING	<u>\$ 17,516</u>	<u>\$ 12,258</u>

WASHINGTON COUNTY, KANSAS

TREASURER'S AUTO SPECIAL FUND (NONBUDGETED)
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Schedule 2-14

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
CASH RECEIPTS		
Fees	\$ 63,008	\$ 62,376
EXPENDITURES		
Personal services	29,793	32,094
Contractual services	15,701	12,655
Transfer to equipment reserve	-	5,000
Transfer to County general	22,845	16,649
TOTAL EXPENDITURES	<u>68,339</u>	<u>66,398</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(5,331)	(4,022)
UNENCUMBERED CASH, BEGINNING	<u>22,804</u>	<u>17,473</u>
UNENCUMBERED CASH, ENDING	<u>\$ 17,473</u>	<u>\$ 13,451</u>

WASHINGTON COUNTY, KANSAS

SPECIAL GRANT FUND (NONBUDGETED)
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Schedule 2-15

	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	<u>\$ 1,644</u>	<u>\$ 1,644</u>

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2012

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

Schedule 2-16

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Ad valorem property tax	\$ 59,193	\$ 56,745	\$ 55,708	\$ 1,037
Delinquent tax	794	665	400	265
Motor vehicle tax	6,359	6,938	6,770	168
Neighborhood revitalization and business refund	(811)	(464)	(400)	(64)
TOTAL CASH RECEIPTS	<u>65,535</u>	<u>63,884</u>	<u>\$ 62,478</u>	<u>\$ 1,406</u>
EXPENDITURES				
Bond and note principal	60,000	60,000	\$ 60,000	\$ -
Bond and note interest	9,706	7,606	7,606	-
Other	-	-	1,000	(1,000)
TOTAL EXPENDITURES	<u>69,706</u>	<u>67,606</u>	<u>\$ 68,606</u>	<u>\$ (1,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(4,171)	(3,722)		
UNENCUMBERED CASH, BEGINNING	<u>12,427</u>	<u>8,256</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 8,256</u>	<u>\$ 4,534</u>		

WASHINGTON COUNTY, KANSAS

AIRPORT MEMORIAL FUND (NONBUDGETED)
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Schedule 2-17

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
CASH RECEIPTS	\$ 7,195	\$ 100
EXPENDITURES		
Contractual services	495	-
Transfer to county general-close out fund	<u>25,826</u>	<u>-</u>
TOTAL EXPENDITURES	<u>26,321</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(19,126)	100
UNENCUMBERED CASH, BEGINNING	<u>19,126</u>	<u>-</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ -</u></u>	<u><u>\$ 100</u></u>

WASHINGTON COUNTY, KANSAS

WASHINGTON COUNTY PUBLIC BUILDING COMMISSION - RELATED MUNICIPAL ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS

For the Year Ended December 31, 2012

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

	Schedule 3	
	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
CASH RECEIPTS		
Rent from Washington County	\$ 93,952	\$ 97,153
Fees received	-	-
	<u> </u>	<u> </u>
TOTAL CASH RECEIPTS	93,952	97,153
	<u> </u>	<u> </u>
EXPENDITURES		
Bond principal	45,000	50,000
Bond interest	47,702	45,902
Fees	1,250	1,250
	<u> </u>	<u> </u>
TOTAL EXPENDITURES	93,952	97,152
	<u> </u>	<u> </u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	1
UNENCUMBERED CASH, BEGINNING	<u> </u>	<u> </u>
	-	-
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ 1</u>

WASHINGTON COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2012

Schedule 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Register of Deeds	\$ -	\$ 98,556	\$ 98,556	\$ -
District court	152,075	204,566	339,804	16,837
Sheriff	391	-	391	-
Jail	10,897	13,715	14,482	10,130
Electronic funds - health department	-	68,848	67,451	1,397
Emergency management	45	7	-	52
Noxious weed - chemical container recycling	208	417	417	208
County Attorney	119	877	814	182
Game licenses	536	19,830	20,103	263
Tourist and promotion	7,380	4,619	4,324	7,675
Aflac holding account	(49)	19,234	19,379	(194)
Strays	-	1,740	137	1,603
CMB stamps	50	75	125	-
Payroll clearing	3,230	887,403	890,633	-
Attorney special	4,904	5,093	-	9,997
Prosecuting Attorney	15,279	771	4,276	11,774
Current tax	6,868,354	11,266,533	10,806,643	7,328,244
Delinquent real estate tax	44,523	58,547	80,769	22,301
Delinquent personal tax	451	12,335	12,295	491
Special city/county highway tax	-	380,843	380,843	-
Comp use and sales tax	42,535	420,214	435,587	27,162
Tax sale	1,050	6,689	6,639	1,100
Motor vehicle tax	238,600	1,568,315	1,570,088	236,827
CERT grant	7,898	3,270	3,003	8,165
Drivers' license fees	478	18,933	19,020	391
STATE FUNDS				
Educational building	-	64,309	64,309	-
Institutional	-	32,155	32,155	-
General	-	4	4	-
Motor vehicle tax	-	10,782	10,782	-
SUBDIVISION FUNDS				
School districts	-	3,532,113	3,532,113	-
Townships	-	932,905	932,905	-
Cemeteries	-	47,676	47,676	-
Cities	-	949,389	949,389	-
River Valley extension	-	191,098	191,098	-
Joint fire districts	-	124,156	124,156	-
Central Kansas library	-	82,817	82,817	-
Watershed districts	-	2,790	2,790	-
Hanover hospital and Palmer building	-	46,775	46,775	-
TOTAL GOVERNMENTAL	<u>\$ 7,398,954</u>	<u>\$ 21,078,399</u>	<u>\$ 20,792,748</u>	<u>\$ 7,684,605</u>