

**GRAHAM COUNTY, KANSAS**

Financial Statement with Independent Auditor's Report

For the Year Ended December 31, 2012

**MAPES & MILLER LLP**  
Certified Public Accountants

**GRAHAM COUNTY, KANSAS**  
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For the Year Ended December 31, 2012

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of County Commissioners  
Graham County, Kansas  
Hill City, Kansas 67642

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

### Management's Responsibility for the Financial Statement

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

### Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Graham County, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, 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 the accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

#### Opinion on Regulatory Basis of Accounting

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

#### Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis cash receipts and expenditures-actual and budget and regulatory basis summary of cash receipts and cash disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

# Mapes & Miller LLP

Certified Public Accountants

November 12, 2013

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

STATEMENT 1

Page 1

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General Funds						
General Fund	\$ 1,096,407	1,413,434	1,159,396	1,350,445	10,128	1,360,573
Special Purpose Funds						
Road and Bridge Fund	391,758	2,165,686	2,366,863	190,581	1,476	192,057
Fair Fund	2,685	47,279	46,715	3,249	0	3,249
Home for the Aged Maintenance Fund	8,347	167,716	164,415	11,648	0	11,648
Conservation District Fund	1,387	25,313	25,000	1,700	0	1,700
County Library Fund	5,566	103,885	102,100	7,351	0	7,351
Election Fund	11,803	47,351	52,946	6,208	0	6,208
Extension Council Fund	5,718	105,683	104,600	6,801	0	6,801
Community College Fund	31	8	0	39	0	39
Appraiser's Cost Fund	9,456	160,953	154,200	16,209	126	16,335
Noxious Weed Fund	0	147,135	147,135	0	90	90
Noxious Weed Capital Outlay Fund	25,495	2,694	0	28,189	0	28,189
Community Involvement Center Fund	893	16,797	16,500	1,190	0	1,190
Fire Fund	18,053	104,081	122,134	0	668	668
Employee Benefits Fund	467,543	1,449,459	1,104,578	812,424	0	812,424
County Health Fund	30,811	185,717	176,600	39,928	417	40,345
Special Alcohol Programs Fund	20,217	5,112	13,520	11,809	0	11,809
Special Parks and Recreation Fund	2,986	261	0	3,247	0	3,247
911 Communications Fund	35,744	2,628	6,010	32,362	0	32,362
Wireless E-911 Fund	32,653	40,645	3,269	70,029	0	70,029
County Hospital Fund	28,891	739,159	733,104	34,946	0	34,946
Mental Health Fund	104	13,203	13,307	0	0	0
Mental Retardation Fund	388	47,486	47,874	0	0	0
Antelope Lake Trust Fund	5,262	2,448	2,298	5,412	0	5,412
Health Care Sales Tax Fund	250,988	584,913	89,697	746,204	0	746,204
Economic Development Sales Tax Fund	0	90,003	90,003	0	0	0
Fire Equipment Fund	137,452	5,111	57,633	84,930	0	84,930

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

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

STATEMENT 1  
Page 2

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
County Health Capital Outlay Fund	45,621	7,773	0	53,394	0	53,394
Special Machinery and Equipment Fund	\$ 683,248	266,820	231,414	718,654	0	718,654
Equipment Reserve Fund	337,676	92,080	29,480	400,276	0	400,276
Sheriff Seatbelt Grant Fund	692	50	0	742	0	742
Special Auto Licenses Fund	20,049	33,494	11,741	41,802	0	41,802
County Attorney Check Trust Fund	3,645	30	0	3,675	0	3,675
Prosecutor's Training Assistance Fund	507	530	431	606	0	606
Register of Deeds Technology Fund	7,368	10,892	1,893	16,367		16,367
E-911 Grant Fund	(826)	826	0	0		0
Emergency Preparedness Grant Fund	0	1,620	6,433	(4,813)	0	(4,813)
Lift Station Grant Fund	(2,009)	2,009	0	0	0	0
Methodist Ministry Grant Fund	20,584	14,500	19,293	15,791	228	16,019
SAFE Program Grant Fund	509	2,615	1,772	1,352	0	1,352
Sheriff Firearm Permit Fund	638	1,072	0	1,710	0	1,710
Sheriff Offender Registration Fund	2,360	720	0	3,080	0	3,080
Commissioner Donation	0	25,000	0	25,000	0	25,000
Fire District Donations	0	28,220	2,031	26,189	2,031	28,220
EMS Donation	0	15,000	0	15,000	0	15,000
Bond and Interest Funds						
Hospital Bond Debt Service Fund	11,186	12,817	0	24,003	0	24,003
Hospital No Fund Warrants Fund	2,091	2,918	0	5,009		5,009
Business Funds						
Landfill Fund	30,316	105,802	99,000	37,118	104	37,222
EMS (Ambulance) Fund	19,093	189,168	143,160	65,101	780	65,881
Ambulance Equipment Fund	78,837	40,171	19,585	99,423	0	99,423
Trust Funds						
Graham County Micro Loan Fund	41,601	2,148	72	43,677	0	43,677
Total Primary Government	\$ 3,893,824	8,530,435	7,366,202	5,058,057	16,048	5,074,105

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

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

STATEMENT 1  
 Page 3

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entities:						
Graham County Extension Council	\$ 57,437	148,375	152,719	53,093	0	53,093
Graham County Fair Board	19,050	207,898	210,688	16,260	0	16,260
Graham County Public Library:						
General Fund	176,516	122,809	115,924	183,401	0	183,401
State Aid Fund	0	1,106	1,106	0	0	0
Memorials Fund	101,868	482	0	102,350	0	102,350
 Total Graham County Library	 278,384	 124,397	 117,030	 285,751	 0	 285,751
 Total Related Municipal Entities	 354,871	 480,670	 480,437	 355,104	 0	 355,104
 Total Reporting Entity (Excluding Agency Funds)	 \$ <b>4,248,695</b>	 <b>9,011,105</b>	 <b>7,846,639</b>	 <b>5,413,161</b>	 <b>16,048</b>	 <b>5,429,209</b>

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

**GRAHAM COUNTY, KANSAS**  
 Composition of Cash  
 Regulatory Basis  
For the Year Ended December 31, 2012

STATEMENT 1  
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Primary Government:	
Cash on Hand	
Treasurer	\$ 393,879
Sheriff	300
First State Bank - Hill City, Kansas	
Checking Accounts	1,779
NOW Accounts	11,253,377
Certificates of Deposit	100,000
Citizens State Bank - Hill City, Kansas	
Money Market Accounts	2,823
Certificates of Deposit	400,000
Farmers and Merchants Bank - Hill City, Kansas	
Checking Accounts	25
NOW Account	355,669
Savings Accounts	43,651
Certificates of Deposit	166,000
	12,717,503
Total Cash and Investments	
	12,717,503
Less Agency Funds - SCHEDULE 3	(7,643,398)
	(7,643,398)
Total Primary Government	\$ 5,074,105
	\$ 5,074,105

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



**GRAHAM COUNTY, KANSAS**  
 Composition of Cash  
 Regulatory Basis  
For the Year Ended December 31, 2012

STATEMENT 1  
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Related Municipal Entities:

Graham County Extension Council

First State Bank - Hill City, Kansas  
 Checking Account

\$ 52,993

Farmers and Merchants Bank - Hill City, Kansas  
 Checking Account

100

Graham County Fair Association

Farmers and Merchants Bank - Hill City, Kansas  
 Certificates of Deposit

1,017

Citizens State Bank - Hill City, Kansas  
 Checking Accounts  
 Savings Account

2,758

12,485

Graham County Public Library

First State Bank - Hill City, Kansas  
 NOW Accounts  
 Certificates of Deposit

13,374

66,305

Citizens State Bank - Hill City, Kansas  
 Certificates of Deposit

129,741

Farmers and Merchants Bank - Hill City, Kansas  
 Certificates of Deposit

76,181

Cash on Hand

150

Total Related Municipal Entities

355,104

Total Reporting Entity per Statement 1, Page 3

\$ 5,429,209

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

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

1. **Summary of Significant Accounting Policies**

Financial Reporting Entity

Graham County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Graham County (the municipality) and certain related municipal entities. The following related municipal entities are included in the county's reporting entity because it was established to benefit the county and/or its constituents:

Fair Association. The Graham County Fair Board administers the Graham County Free Fair. The County annually levies a tax for the fair association.

Library Board. The Graham County Library Board operates the County's public library. Acquisition or disposition of real property by the board must be approved the County. Bond issuances must also be approved by the County. The County annually levies a tax for the library board.

Extension Council. The Graham County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the county. The County annually levies a tax for the extension council.

Payments Between the County and Related Municipal Entities

Resource flows between a primary government and its discretely presented component units are reported as external transactions – that is as revenues and expenditures.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2012:

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

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

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

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

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

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

#### Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 regularly 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 municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the 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. Although directory rather mandatory, the statutes provide for the following sequence and timetable in adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. No funds were amended in this manner during 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. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the 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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

Mental Health Fund	Prosecutor's Training Assistance Fund
Mental Retardation Fund	Register of Deeds Technology Fund
Antelope Lake Trust Fund	E-911 Grant Fund
Fire Equipment Fund	Emergency Preparedness Grant Fund
County Health Capital Outlay Fund	Storm Siren Grant Fund
Special Machinery and Equipment Fund	Lift Station Grant Fund
Equipment Reserve Fund	EMS Mitigation Grant Fund
Sheriff Seatbelt Grant Fund	Methodist Ministry Grant Fund
Special Auto Licenses Fund	FEMA Fire Grant Fund
County Attorney Check Trust Fund	SAFE Program Grant Fund
Sheriff Offender Registration Fund	Sheriff Firearm Permit Fund

A legal operating budget is not required for the following business fund: Ambulance Equipment Fund.

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

## 2. **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 municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on the 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, except during designated "peak periods" when required coverage is 50%. The County has not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$12,323,324 and the bank balance was \$12,574,767. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$767,219 was covered by federal depository insurance, and \$11,807,548 was collateralized with securities held by the pledging financial institution's agents in the County's name.

At December 31, 2012, the Extension Council's carrying amount of deposits was \$53,093 and the bank balance was \$60,574. The bank balance was held by three banks resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance.

At December 31, 2012, the Fair Association's carrying amount of deposits was \$16,260 and the bank balance was \$16,410. The bank balance was held by two banks resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance.

At December 31, 2012, the Public Library's carrying amount of deposits was \$285,601 and the bank balance was \$286,252. The bank balance was held by three banks resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance.

At December 31, 2012, the Extension Council's carrying amount of deposits was \$57,437 and the bank balance was \$64,997. The bank balance was held by two banks resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance.

At December 31, 2012, the Fair Association's carrying amount of deposits was \$19,050 and the bank balance was \$18,533. The bank balance was held by two banks resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance.

*Custodial Credit Risk – Investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2012, the County held no investments except for certificates of deposit which are considered as a component of deposits.

### 3. **Defined Benefit Pension Plan**

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

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

4. **Other Long-Term Obligations from Operations**

Other Post Employment Benefits

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

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

Compensated Absences

Graham County

*Vacation Leave.* After six months of continuous service with the County, each full-time employee or appointed official earns paid vacation at the rate of one day per month for the remainder of the first year of employment. Thereafter, each full-time employee or appointed official earns vacation days according to the following schedule for calendar years of completed service.

<u>Completed Years of Service</u>	<u>Vacation Hours Earned</u>
1 - 10 Years	1 Day per Month
11 - 20 Years	1 1/2 Days per Month
Over 20 Years	20 Days per Year

Any vacation days earned but not taken during each year are converted to sick leave unless the maximum of 120 sick leave days has been accrued, upon which the unused vacation days are forfeited without compensation. Accumulated vacation time is payable at the time of termination.

*Sick Leave.* Full-time employees and appointed officials earn one day of sick leave for each month of continuous employment, with a total accumulation of 120 days allowed. Sick leave is paid only for time lost for personal illness, accidents, funerals, or two days per year personal leave. Upon termination, any unused sick leave is paid to employees based upon their time of service, but shall not exceed one month's salary in total reimbursement.

Graham County Public Library

*Vacation Leave.* After six months of continuous service with the Library, each full-time employee earns paid vacation at the rate of one day per month for the remainder of the first year of employment. Thereafter, each full-time employee earns vacation days according to the following schedule for calendar years of completed service.

Completed Years of Service	Vacation Hours Earned
1 - 10 Years	1 Day per Month
11 - 20 Years	1 1/2 Days per Month
Over 20 Years	20 Days per Year

Any vacation days earned but not taken during each year cannot be carried over to the next year without consent of the Board. Accumulated vacation time is payable at the time of termination.

*Sick Leave.* Full-time employees earn one day of sick leave for each month of continuous employment, with a total accumulation of 120 days allowed. Sick leave is paid only for time lost for personal illness, accidents, funerals, or two days per year personal leave. Upon termination, any unused sick leave is paid to employees based upon their time of service, but shall not exceed one month's salary in total reimbursement.

#### County Extension Council

#### County Extension Agents

*Vacation Leave.* Agents earn 22 working days of paid vacation for each 12 months of employment and a proportionate amount for shorter periods. A maximum of 38 working days may be accrued.

*Sick Leave.* Agents may accumulate sick leave at the rate of one working day for each calendar month employed. At the time of retirement, if an agent has 150 days or more of accumulated sick leave and 25 or more years of service time, additional salary will be paid for 60 working days; for 125 days of accumulated sick leave and 15 or more years of service time, additional salary will be paid for 45 working days; or for 100 days of accumulated sick leave and 8 or more years of service time, additional salary will be paid for 30 working days.

The extension agents are considered employees of Kansas State University, and any obligation for compensated absences is paid by the University.

#### County Extension Office Employees

*Vacation Leave.* After six months of continuous service with the Extension office, each full-time employee earns paid vacation at the rate of one day per month. No more than five days of vacation may be carried forward into the next calendar year.

*Sick Leave.* Full-time employees earn one day of sick leave for each month of continuous employment, with a total accumulation of 120 days allowed. Sick leave is paid only for time lost for personal illness, accidents, or funerals. Upon retirement the employee may be compensated for up to 120 days of all accrued sick leave.

### 5. Liability for Landfill Closure and Post Closure Costs

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Landfill Fund in the financial statement, the County is incurring a liability based on the future closure and post closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The estimate of closure and post closure care liability at year-end is \$358,100. This liability is based on the use of 46.50% of the estimated capacity of the landfill and a total closure and post closure cost estimate of \$770,059. The County will recognize the remaining estimated cost of closure and post closure care of \$411,959 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2012. The County expects the landfill to continue to operate for approximately 50 years. Actual costs may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County has not restricted any of its assets for payment of closure and post closure care costs.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

## 6. Interfund Transfers

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service on a routine basis as authorized by Kansas Statutes. The County's operating transfers and statutory authority for December 31, 2012, were as follows:

From	To	Statutory Authority	Amount
General Fund	Equipment Reserve Fund	K.S.A. 19-119	\$ 46,651
Road & Bridge Fund	Special Machinery and Equipment Fund	K.S.A. 68-141g	266,820
Election Fund	Equipment Reserve Fund	K.S.A. 19-119	2,715
Appraiser's Cost Fund	Equipment Reserve Fund	K.S.A. 19-119	13,041
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	2,694
Fire Fund	Fire Equipment Fund	K.S.A. 19-119	5,111
County Health Fund	County Health Capital Outlay Fund	K.S.A. 65-204	345
County Health Equipment	County Health Capital Outlay Fund	K.S.A. 65-204	7,428
Landfill Fund	Equipment Reserve Fund	K.S.A. 19-119	29,673
EMS (Ambulance) Fund	Ambulance Equipment Fund	K.S.A. 12-110d	40,171

## 7. Special Items

*Revolving Loan Fund.* Graham County was awarded a \$90,000 Community Development Block Grant from the Kansas Department of Commerce and Housing in 1999 for the purpose of establishing a Micro-loan Revolving Loan Fund to provide loans to businesses in Graham County for which the loan proceeds would result in the creation and/or retention of jobs. The balance of the outstanding loans due to Graham County as of December 31, 2012, was \$71,377.

## 8. Risk Management

The County is exposed to various risks of loss related to torts; theft, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For this purpose the County purchases commercial insurance, including general liability, property, and workers compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

## 9. Claims and Judgments



The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual government funds or the overall financial position of the County.

During the ordinary course of its operations the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

#### 10. **Regulatory Compliance**

**Quarterly Statements.** K.S.A. 19-520 *et seq.* requires the county treasurer to publish quarterly statements showing the amount in the treasury on the day of making the statement and the different funds to which it belongs. The County did not publish such quarterly statements. This appears to be a violation of this statute.

**Collection of Delinquent Personal Property Tax.** Per K.S.A.79-2101 and 19-547, the county treasurer shall follow law requirements with regard to collection of personal property taxes including: notice of delinquency to the taxpayer, preparing and publishing listing of delinquent taxes, warrant to sheriff to collect taxes, filing of abstract of delinquent taxes with district court, and judicial proceedings by county/district attorney to collect taxes. The County did not perform collection procedures for delinquent personal property tax. This appears to be a violation of this statute.

**Tax Refunds.** K.S.A 79-2005 states that in the event the court orders a tax refund be made, the county treasurer shall refund to the taxpayer such protested taxes plus interest. The County did not add interest to its refund of taxes. This appears to be a violation of this statute.

**Quarterly Heritage Trust Fund Fee Reports.** K.S.A. 79-3107b requires the county treasurer to file quarterly heritage trust fund fee reports and remit monies to the state treasurer by the 15th day following the end of the quarter. The County did not file the quarterly reports on a timely basis for a couple quarterly reports. This appears to be a violation of this statute.

**Outstanding Warrants.** K.S.A. 10-815 states that outstanding warrants/checks for two years or more shall be canceled and restored to the fund originally charged. At year-end there were outstanding checks for more than two years. This appears to be a violation of this statute.

**Special Vehicle Fund.** K.S.A. 8-145 states that the balance remaining in such fund at the close of any calendar year shall be withdrawn and credited to the general fund of the county prior to June 1 of the following calendar year. The 2011 balance in the special vehicle fund was not transferred to the general fund in 2012. This appears to be a violation of this statute.

**Cash Basis Compliance.** K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Emergency Preparedness Grant Fund incurred indebtedness in excess of the available cash balances by \$4,813. This grant requires the County to expend the monies and request reimbursement from the available awarded funds. This grant has sufficient remaining available grant award to cover their respective deficit cash balances as of December 31, 2012. The deficit cash balances will be eliminated

when the grant proceeds are received subsequent to December 31, 2012. Although not specifically allowed as an exception to the cash basis law in the statutes, the State of Kansas, Division of Accounts and Reports, as a matter of practice, has allowed deficit fund balances as long as the fund is subsequently reimbursed by federal or state grant proceeds.

### 11. Long-term Debt

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

GRAHAM CO, KS  
12/31/2012

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases Payable:									
Brush Truck	4.19%	04/24/08	84,308	04/24/13	35,812	0	17,539	18,273	1,501
RM 300 Reclaimer	4.25%	07/01/08	95,316	08/27/12	25,496	0	25,496	0	1,087
CIC Software	5.25%	09/04/09	121,433	09/04/12	28,544	0	28,544	0	1,499
Motor Grader (770G)	4.00%	08/06/10	145,800	03/10/15	96,339	0	22,687	73,652	3,854
Total Contractual Indebtedness					186,191	0	94,266	91,925	7,941

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

	2013	2014	2015	2016	Total
Principal:					
Capital Leases Payable	\$ 41,867	24,538	25,520	-	91,925
Interest:					
Capital Leases Payable	3,712	2,002	1,021	-	6,735
Total Principal and Interest	\$ 45,579	26,540	26,541	-	98,660

**GRAHAM COUNTY, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

SCHEDULE 1  
 Page 1

Description	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 Funds					
General Fund	\$ 1,545,665	0	1,545,665	1,159,396	(386,269)
Special Purpose Funds					
Road and Bridge Fund	2,366,863	0	2,366,863	2,366,863	0
Fair Fund	46,715	0	46,715	46,715	0
Home for the Aged Maintenance Fund	164,415	0	164,415	164,415	0
Conservation District Fund	25,000	0	25,000	25,000	0
County Library Fund	102,100	0	102,100	102,100	0
Election Fund	52,946	0	52,946	52,946	0
Extension Council Fund	104,600	0	104,600	104,600	0
Appraiser's Cost Fund	154,200	0	154,200	154,200	0
Noxious Weed Fund	155,070	0	155,070	147,135	(7,935)
Noxious Weed Capital Outlay Fund	15,750	0	15,750	0	(15,750)
Community Involvement Center Fund	16,500	0	16,500	16,500	0
Fire Fund	137,744	0	137,744	122,134	(15,610)
Employee Benefits Fund	1,480,000	0	1,480,000	1,104,578	(375,422)
County Health Fund	176,600	0	176,600	176,600	0
Special Alcohol Programs Fund	15,590	0	15,590	13,520	(2,070)

**GRAHAM COUNTY, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

SCHEDULE 1  
 Page 2

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Special Purpose Funds</b>					
Special Parks and Recreation Fund	\$ 1,832	0	1,832	0	(1,832)
911 Communications Fund	28,293	0	28,293	6,010	(22,283)
Wireless E-911 Fund	20,488	0	20,488	3,269	(17,219)
County Hospital Fund	733,104	0	733,104	733,104	0
Mental Health Fund	13,125	0	13,125	13,307	*
Mental Retardation Fund	47,250	0	47,250	47,874	*
Antelope Lake Trust Fund	3,764	0	3,764	2,298	*
Health Care Sales Tax Fund	775,000	0	775,000	89,697	(685,303)
Economic Development Sales Tax Fund	105,000	0	105,000	90,003	*
<b>Bond and Interest Funds</b>					
Hospital Bond Debt Service Fund	9,103	0	9,103	0	(9,103)
Hospital No Fund Warrants Fund	1,771	0	1,771	0	(1,771)
<b>Business Funds</b>					
Landfill Fund	99,000	0	99,000	99,000	0
EMS (Ambulance) Fund	145,443	0	145,443	143,160	(2,283)

\* Exempt from Budget Law

**GRAHAM COUNTY, KANSAS  
GENERAL FUND**

SCHEDULE 2

Page 1

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 1,000,006	1,010,509	(10,503)
Delinquent Tax	19,697	1,800	17,897
Motor Vehicle Tax	37,295	24,625	12,670
Recreational Vehicle Tax	998	817	181
16/20M Vehicle Tax	6,107	4,489	1,618
Intangible Tax	127	10,000	(9,873)
Intergovernmental			
Mineral Production Tax	67,279	32,000	35,279
Licenses, Fees and Permits			
Mortgage Registration Fees	54,655	12,000	42,655
County Officer Fees	23,842	24,000	(158)
Sheriff VIN Fees	4,581	3,000	1,581
Other Permits and Fees	820	100	720
Charges for Services			
Dispatching Services	27,192	27,200	(8)
Jail Care	32,490	0	32,490
Copies and Other Charges	18,772	2,500	16,272
Miscellaneous	53,861	0	53,861
Interest on Idle Funds	3,920	10,000	(6,080)
LEPP Receipts	175	0	175
Industrial Park Receipts	2,500	0	2,500
Penalties and Interest	54,540	15,000	39,540
Transfer from Special Auto Licenses Fund	0	0	0
Diversion Agreement Reimbursement	1,139	0	1,139
Reimbursements	3,438	0	3,438
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	\$ 1,413,434	1,178,040	235,394
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**GRAHAM COUNTY, KANSAS  
GENERAL FUND**

SCHEDULE 2

Page 2

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Expenditures:			
County Commissioners	\$ 48,389	49,243	(854)
County Clerk	71,756	70,840	916
County Treasurer	89,556	89,425	131
County Attorney	81,786	84,696	(2,910)
Register of Deeds	92,809	92,748	61
Sheriff	354,739	362,902	(8,163)
Unified Court - Operating	15,082	24,000	(8,918)
Unified Court - Attorney Fees	28,247	19,200	9,047
Courthouse General	196,024	210,537	(14,513)
Janitorial	50,865	52,814	(1,949)
Data Processing	68,562	66,760	1,802
Local Environment Protection Group	3,297	4,500	(1,203)
Juvenile Detention	0	5,000	(5,000)
Northwest Kansas Area Agency on Aging	2,500	2,500	0
Historical Society	2,500	2,500	0
Emergency Preparedness	6,633	8,000	(1,367)
Transfer to Equipment Reserve Fund	46,651	400,000	(353,349)
	<u>1,159,396</u>	<u>1,545,665</u>	<u>(386,269)</u>
 Total Expenditures			
	<u>1,159,396</u>	<u>1,545,665</u>	<u>(386,269)</u>
 Cash Receipts Over (Under) Expenditures	254,038		
Unencumbered Cash, Beginning	<u>1,096,407</u>		
 Unencumbered Cash, Ending	\$ <u>1,350,445</u>		

**GRAHAM COUNTY, KANSAS  
ROAD AND BRIDGE FUND**

SCHEDULE 2

Page 3

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 1,572,351	1,589,071	(16,720)
Delinquent Tax	30,528	3,478	27,050
Motor Vehicle Tax	65,435	45,964	19,471
Recreational Vehicle Tax	1,752	1,525	227
16/20M Vehicle Tax	8,065	8,380	(315)
Intergovernmental			
Special City/County Highway	237,693	237,072	621
KDOT	195,263	0	195,263
Miscellaneous	54,599	0	54,599
	<u>2,165,686</u>	<u>1,885,490</u>	<u>280,196</u>
Total Cash Receipts			
Expenditures:			
Personal Services	806,758	756,000	50,758
Commodities	1,022,972	736,000	286,972
Contractual Services	78,996	184,600	(105,604)
Capital Outlay	164,776	310,000	(145,224)
Lease Payments	26,541	0	26,541
Transfer to Special Road & Bridge Improvements	0	185,000	(185,000)
Transfer to Special Machinery and Equipment Fund	266,820	0	266,820
Adjustment for Qualifying Budget Credit:	0	0	0
KDOT Reimbursement	0	195,263	(195,263)
	<u>2,366,863</u>	<u>2,366,863</u>	<u>0</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	(201,177)		
Unencumbered Cash, Beginning	<u>391,758</u>		
Unencumbered Cash, Ending	\$ <u>190,581</u>		

**GRAHAM COUNTY, KANSAS  
FAIR FUND**

SCHEDULE 2

Page 4

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 43,789	44,261	(472)
Delinquent Tax	992	266	726
Motor Vehicle Tax	2,149	1,483	666
Recreational Vehicle Tax	58	49	9
16/20M Vehicle Tax	291	270	21
	<u>47,279</u>	<u>46,329</u>	<u>950</u>
Total Cash Receipts			
Expenditures:			
Appropriations	<u>46,715</u>	<u>46,715</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	564		
Unencumbered Cash, Beginning	<u>2,685</u>		
Unencumbered Cash, Ending	\$ <u>3,249</u>		



**GRAHAM COUNTY, KANSAS**  
**HOME FOR THE AGED MAINTENANCE FUND**  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	<b>Actual</b>	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 155,985	157,664	(1,679)
Delinquent Tax	2,846	119	2,727
Motor Vehicle Tax	7,664	5,285	2,379
Recreational Vehicle Tax	205	175	30
16/20M Vehicle Tax	1,016	964	52
Total Cash Receipts	167,716	164,207	3,509
Expenditures:			
Appropriations	164,415	164,415	0
Cash Receipts Over (Under) Expenditures	3,301		
Unencumbered Cash, Beginning	8,347		
Unencumbered Cash, Ending	\$ 11,648		

**GRAHAM COUNTY, KANSAS  
CONSERVATION DISTRICT FUND**

SCHEDULE 2

Page 6

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 23,455	23,708	(253)
Delinquent Tax	512	112	400
Motor Vehicle Tax	1,159	800	359
Recreational Vehicle Tax	31	27	4
16/20M Vehicle Tax	156	146	10
	<u>25,313</u>	<u>24,793</u>	<u>520</u>
Total Cash Receipts			
Expenditures:			
Appropriations	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	313		
Unencumbered Cash, Beginning	<u>1,387</u>		
Unencumbered Cash, Ending	\$ <u>1,700</u>		

**GRAHAM COUNTY, KANSAS  
COUNTY LIBRARY FUND**

SCHEDULE 2

Page 7

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 96,338	97,375	(1,037)
Delinquent Tax	2,086	180	1,906
Motor Vehicle Tax	4,715	3,270	1,445
Recreational Vehicle Tax	126	108	18
16/20M Vehicle Tax	620	596	24
	<u>103,885</u>	<u>101,529</u>	<u>2,356</u>
Total Cash Receipts			
Expenditures:			
Appropriations	<u>102,100</u>	<u>102,100</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	1,785		
Unencumbered Cash, Beginning	<u>5,566</u>		
Unencumbered Cash, Ending	\$ <u>7,351</u>		

**GRAHAM COUNTY, KANSAS  
ELECTION FUND**

SCHEDULE 2

Page 8

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 45,525	45,987	(462)
Delinquent Tax	685	79	606
Motor Vehicle Tax	906	552	354
Recreational Vehicle Tax	24	18	6
16/20M Vehicle Tax	196	101	95
Miscellaneous	<u>15</u>	<u>0</u>	<u>15</u>
Total Cash Receipts	<u>47,351</u>	<u>46,737</u>	<u>614</u>
Expenditures:			
Personal Services	20,149	17,620	2,529
Commodities	0	0	0
Contractual Services	30,082	35,326	(5,244)
Capital Outlay	0	0	0
Transfer to Equipment Reserve Fund	<u>2,715</u>	<u>0</u>	<u>2,715</u>
Total Expenditures	<u>52,946</u>	<u>52,946</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	<u>(5,595)</u>		
Unencumbered Cash, Beginning	<u>11,803</u>		
Unencumbered Cash, Ending	\$ <u>6,208</u>		

**GRAHAM COUNTY, KANSAS  
EXTENSION COUNCIL FUND**

SCHEDULE 2

Page 9

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 98,131	99,186	(1,055)
Delinquent Tax	2,086	495	1,591
Motor Vehicle Tax	4,707	3,249	1,458
Recreational Vehicle Tax	126	108	18
16/20M Vehicle Tax	633	592	41
	<u>105,683</u>	<u>103,630</u>	<u>2,053</u>
Total Cash Receipts			
Expenditures:			
Appropriations	<u>104,600</u>	<u>104,600</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	1,083		
Unencumbered Cash, Beginning	<u>5,718</u>		
Unencumbered Cash, Ending	\$ <u>6,801</u>		

**GRAHAM COUNTY, KANSAS  
COMMUNITY COLLEGE FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Delinquent Tax	\$ <u>8</u>	<u>0</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	<b>8</b>		
Unencumbered Cash, Beginning	<u>31</u>		
Unencumbered Cash, Ending	\$ <u><u>39</u></u>		

**GRAHAM COUNTY, KANSAS  
APPRAISER'S COST FUND**

SCHEDULE 2

Page 11

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 146,746	148,314	(1,568)
Delinquent Tax	2,955	315	2,640
Motor Vehicle Tax	6,624	4,583	2,041
Recreational Vehicle Tax	177	152	25
16/20M Vehicle Tax	879	836	43
Miscellaneous	<u>3,572</u>	<u>0</u>	<u>3,572</u>
Total Cash Receipts	<u>160,953</u>	<u>154,200</u>	<u>6,753</u>
Expenditures:			
Personal Services	110,520	116,300	(5,780)
Commodities	10,588	15,600	(5,012)
Contractual Services	15,262	22,300	(7,038)
Capital Outlay	4,789	0	4,789
Transfer to Equipment Reserve Fund	<u>13,041</u>	<u>0</u>	<u>13,041</u>
Total Expenditures	<u>154,200</u>	<u>154,200</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	6,753		
Unencumbered Cash, Beginning	<u>9,456</u>		
Unencumbered Cash, Ending	\$ <u>16,209</u>		

**GRAHAM COUNTY, KANSAS  
NOXIOUS WEED FUND**

SCHEDULE 2

Page 12

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 104,250	105,361	(1,111)
Delinquent Tax	1,945	185	1,760
Motor Vehicle Tax	4,285	3,051	1,234
Recreational Vehicle Tax	115	101	14
16/20M Vehicle Tax	489	556	(67)
Charges for Services	<u>36,051</u>	<u>45,816</u>	<u>(9,765)</u>
Total Cash Receipts	<u>147,135</u>	<u>155,070</u>	<u>(7,935)</u>
Expenditures:			
Personal Services	57,030	55,000	2,030
Commodities	72,117	91,250	(19,133)
Contractual Services	15,169	8,820	6,349
Capital Outlay	125	0	125
Transfer to Noxious Weed Capital Outlay Fund	<u>2,694</u>	<u>0</u>	<u>2,694</u>
Total Expenditures	<u>147,135</u>	<u>155,070</u>	<u>(7,935)</u>
Cash Receipts Over (Under) Expenditures	<u>0</u>		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		



**GRAHAM COUNTY, KANSAS**  
**NOXIOUS WEED CAPITAL OUTLAY FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Transfer from Noxious Weed Fund	\$ <u>2,694</u>	<u>0</u>	<u>2,694</u>
Expenditures:			
Capital Outlay	<u>0</u>	<u>15,750</u>	<u>(15,750)</u>
Cash Receipts Over (Under) Expenditures	<b>2,694</b>		
Unencumbered Cash, Beginning	<u>25,495</u>		
Unencumbered Cash, Ending	\$ <u><u>28,189</u></u>		

**GRAHAM COUNTY, KANSAS**  
**COMMUNITY INVOLVEMENT CENTER FUND**

SCHEDULE 2

Page 14

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 15,583	15,751	(168)
Delinquent Tax	327	33	294
Motor Vehicle Tax	763	526	237
Recreational Vehicle Tax	21	17	4
16/20M Vehicle Tax	<u>103</u>	<u>96</u>	<u>7</u>
Total Cash Receipts	<u>16,797</u>	<u>16,423</u>	<u>374</u>
Expenditures:			
Appropriations	<u>16,500</u>	<u>16,500</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	297		
Unencumbered Cash, Beginning	<u>893</u>		
Unencumbered Cash, Ending	\$ <u>1,190</u>		

**GRAHAM COUNTY, KANSAS  
FIRE FUND**

SCHEDULE 2

Page 15

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 98,153	102,829	(4,676)
Delinquent Tax	1,825	900	925
Motor Vehicle Tax	2,620	1,817	803
Recreational Vehicle Tax	78	66	12
16/20M Vehicle Tax	488	490	(2)
Miscellaneous	<u>917</u>	<u>0</u>	<u>917</u>
Total Cash Receipts	<u>104,081</u>	<u>106,102</u>	<u>(2,021)</u>
Expenditures:			
Personal Services	48,845	34,344	14,501
Commodities	19,257	23,300	(4,043)
Contractual Services	31,402	45,100	(13,698)
Capital Outlay	17,519	35,000	(17,481)
Transfer to Fire Equipment Fund	<u>5,111</u>	<u>0</u>	<u>5,111</u>
Total Expenditures	<u>122,134</u>	<u>137,744</u>	<u>(15,610)</u>
Cash Receipts Over (Under) Expenditures	<u>(18,053)</u>		
Unencumbered Cash, Beginning	<u>18,053</u>		
Unencumbered Cash, Ending	\$ <u><u>0</u></u>		

**GRAHAM COUNTY, KANSAS  
EMPLOYEE BENEFITS FUND**

SCHEDULE 2

Page 16

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 1,344,095	1,358,448	(14,353)
Delinquent Tax	23,521	2,239	21,282
Motor Vehicle Tax	57,353	41,430	15,923
Recreational Vehicle Tax	1,535	1,374	161
16/20M Vehicle Tax	5,924	7,554	(1,630)
Health Insurance Refund	<u>17,031</u>	<u>0</u>	<u>17,031</u>
Total Cash Receipts	<u>1,449,459</u>	<u>1,411,045</u>	<u>38,414</u>
Expenditures:			
Social Security	141,504	144,000	(2,496)
Retirement	139,843	143,000	(3,157)
Life Insurance	2,605	6,000	(3,395)
Workman's Compensation	50,339	80,000	(29,661)
Unemployment	6,541	6,000	541
Health Insurance	763,746	1,100,000	(336,254)
Miscellaneous	<u>0</u>	<u>1,000</u>	<u>(1,000)</u>
Total Expenditures	<u>1,104,578</u>	<u>1,480,000</u>	<u>(375,422)</u>
Cash Receipts Over (Under) Expenditures	344,881		
Unencumbered Cash, Beginning	<u>467,543</u>		
Unencumbered Cash, Ending	\$ <u>812,424</u>		

**GRAHAM COUNTY, KANSAS  
COUNTY HEALTH FUND**

SCHEDULE 2

Page 17

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 43,521	43,990	(469)
Delinquent Tax	969	100	869
Motor Vehicle Tax	2,195	1,525	670
Recreational Vehicle Tax	59	51	8
16/20M Vehicle Tax	286	278	8
Grants and Donations			
WIC Federal Aid	13,486	20,000	(6,514)
State Formula	7,000	7,000	0
M and I	9,923	6,900	3,023
Other Grants and Donations	22,001	17,300	4,701
Charges for Services	86,277	51,500	34,777
Total Cash Receipts	<u>185,717</u>	<u>148,644</u>	<u>37,073</u>
Expenditures:			
Personal Services	96,280	95,000	1,280
Commodities	56,752	58,000	(1,248)
Contractual Services	20,873	22,100	(1,227)
Capital Outlay	2,350	1,500	850
Transfer to County Health Capital Outlay Fund	345	0	345
Total Expenditures	<u>176,600</u>	<u>176,600</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	9,117		
Unencumbered Cash, Beginning	30,811		
Unencumbered Cash, Ending	\$ <u>39,928</u>		

**GRAHAM COUNTY, KANSAS**  
**SPECIAL ALCOHOL PROGRAMS FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Intergovernmental			
Local Alcoholic Liquor Tax	\$ <u>5,112</u>	<u>5,500</u>	<u>(388)</u>
Expenditures:			
Contractual Services	<u>13,520</u>	<u>15,590</u>	<u>(2,070)</u>
Cash Receipts Over (Under) Expenditures	<b>(8,408)</b>		
Unencumbered Cash, Beginning	<u>20,217</u>		
Unencumbered Cash, Ending	\$ <u><b>11,809</b></u>		

**GRAHAM COUNTY, KANSAS  
SPECIAL PARKS AND RECREATION FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Intergovernmental			
Local Alcoholic Liquor Tax	\$ <u>261</u>	<u>525</u>	<u>(264)</u>
Expenditures:			
Contractual Services	<u>0</u>	<u>1,832</u>	<u>(1,832)</u>
Cash Receipts Over (Under) Expenditures	<b>261</b>		
Unencumbered Cash, Beginning	<u>2,986</u>		
Unencumbered Cash, Ending	\$ <u><u>3,247</u></u>		

**GRAHAM COUNTY, KANSAS**  
**911 COMMUNICATIONS FUND**

SCHEDULE 2

Page 20

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
911 Tax	\$ <u>2,628</u>	<u>9,600</u>	<u>(6,972)</u>
Expenditures:			
Contractual Services	<u>5,395</u>	5,400	(5)
Capital Outlay	<u>615</u>	<u>22,893</u>	<u>(22,278)</u>
Total Expenditures	<u>6,010</u>	<u>28,293</u>	<u>(22,283)</u>
Cash Receipts Over (Under) Expenditures	<u>(3,382)</u>		
Unencumbered Cash, Beginning	<u>35,744</u>		
Unencumbered Cash, Ending	\$ <u>32,362</u>		



**GRAHAM COUNTY, KANSAS**  
**WIRELESS E-911 FUND**

SCHEDULE 2

Page 21

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
E-911 Tax	\$ <u>40,645</u>	<u>7,800</u>	<u>32,845</u>
Expenditures:			
Contractual Services	<u>3,269</u>	<u>20,488</u>	<u>(17,219)</u>
Cash Receipts Over (Under) Expenditures	<b>37,376</b>		
Unencumbered Cash, Beginning	<u>32,653</u>		
Unencumbered Cash, Ending	\$ <u><u>70,029</u></u>		

**GRAHAM COUNTY, KANSAS  
COUNTY HOSPITAL FUND**

SCHEDULE 2

Page 22

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 695,016	702,405	(7,389)
Delinquent Tax	11,650	1,443	10,207
Motor Vehicle Tax	28,518	20,338	8,180
Recreational Vehicle Tax	763	675	88
16/20M Vehicle Tax	<u>3,212</u>	<u>3,708</u>	<u>(496)</u>
Total Cash Receipts	<u>739,159</u>	<u>728,569</u>	<u>10,590</u>
Expenditures:			
Appropriations	<u>733,104</u>	<u>733,104</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	6,055		
Unencumbered Cash, Beginning	<u>28,891</u>		
Unencumbered Cash, Ending	\$ <u>34,946</u>		

**GRAHAM COUNTY, KANSAS**  
**MENTAL HEALTH FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>*Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 12,310	12,442	(132)
Delinquent Tax	239	179	60
Motor Vehicle Tax	577	414	163
Recreational Vehicle Tax	15	14	1
16/20M Vehicle Tax	<u>62</u>	<u>76</u>	<u>(14)</u>
Total Cash Receipts	<u>13,203</u>	<u>13,125</u>	<u>78</u>
Expenditures:			
Appropriations	<u>13,307</u>	<u>13,125</u> *	<u>182</u>
Cash Receipts Over (Under) Expenditures	<u>(104)</u>		
Unencumbered Cash, Beginning	<u>104</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

\*Exempt from Budget Law per K.S.A. 19-4007.

**GRAHAM COUNTY, KANSAS  
MENTAL RETARDATION FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>*Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 43,970	44,444	(474)
Delinquent Tax	964	925	39
Motor Vehicle Tax	2,214	1,548	666
Recreational Vehicle Tax	59	51	8
16/20M Vehicle Tax	279	282	(3)
	<u>47,486</u>	<u>47,250</u>	<u>236</u>
 Expenditures:			
Appropriations	<u>47,874</u>	<u>47,250</u> *	<u>624</u>
 Cash Receipts Over (Under) Expenditures	<u>(388)</u>		
Unencumbered Cash, Beginning	<u>388</u>		
 Unencumbered Cash, Ending	\$ <u>0</u>		

\*Exempt from Budget Law per K.S.A. 19-4007.

**GRAHAM COUNTY, KANSAS  
ANTELOPE LAKE TRUST FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>*Budget</u>	Variance Over (Under)
Cash Receipts:			
Grants - State Aid	\$ 2,400	0	2,400
Miscellaneous	<u>48</u>	<u>0</u>	<u>48</u>
Total Cash Receipts	<u>2,448</u>	<u>0</u>	<u>2,448</u>
Expenditures:			
Contractual Services	<u>2,298</u>	<u>3,764</u> *	<u>(1,466)</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	150		
Unencumbered Cash, Beginning	<u>5,262</u>		
Unencumbered Cash, Ending	\$ <u>5,412</u>		

\*Exempt from Budget Law per K.S.A. 12-16,111.

**GRAHAM COUNTY, KANSAS  
HEALTH CARE SALES TAX FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Sales Tax	\$ <b>584,913</b>	600,000	(15,087)
Expenditures:			
Appropriations	<b>89,697</b>	775,000	(685,303)
Cash Receipts Over (Under) Expenditures	<b>495,216</b>		
Unencumbered Cash, Beginning	<b>250,988</b>		
Unencumbered Cash, Ending	\$ <b>746,204</b>		

**GRAHAM COUNTY, KANSAS**  
**ECONOMIC DEVELOPMENT SALES TAX FUND**  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Sales Tax	\$ <b>90,003</b>	105,000	(14,997)
	<b>90,003</b>	105,000	(14,997)
Expenditures:			
Appropriations	<b>90,003</b>	105,000	(14,997)
	<b>90,003</b>	105,000	(14,997)
Cash Receipts Over (Under) Expenditures	<b>0</b>		
Unencumbered Cash, Beginning	<b>0</b>		
Unencumbered Cash, Ending	<b>\$ 0</b>		

**GRAHAM COUNTY, KANSAS**  
 Nonbudgeted Funds  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis  
For the Year Ended December 31, 2012

<b><u>Fire Equipment Fund</u></b>	<b><u>Actual</u></b>
Cash Receipts:	
Transfer from Fire Fund	\$ <u>5,111</u>
Expenditures:	
Capital Outlay	<u>38,594</u>
Lease Payment	<u>19,039</u>
Total Expenditures	<u>57,633</u>
Cash Receipts Over (Under) Expenditures	(52,522)
Unencumbered Cash, Beginning	<u>137,452</u>
Unencumbered Cash, Ending	\$ <u><u>84,930</u></u>
<b><u>County Health Capital Outlay Fund</u></b>	
Cash Receipts:	
Transfer from County Health Equipment Fund	\$ <u>7,773</u>
Expenditures:	
Capital Outlay	<u>0</u>
Cash Receipts Over (Under) Expenditures	7,773
Unencumbered Cash, Beginning	<u>45,621</u>
Unencumbered Cash, Ending	\$ <u><u>53,394</u></u>
<b><u>Special Machinery and Equipment Fund</u></b>	
Cash Receipts:	
Transfer from Road and Bridge Fund	\$ <u>266,820</u>
Expenditures:	
Capital Outlay	<u>231,414</u>
Cash Receipts Over (Under) Expenditures	35,406
Unencumbered Cash, Beginning	<u>683,248</u>
Unencumbered Cash, Ending	\$ <u><u>718,654</u></u>



**GRAHAM COUNTY, KANSAS**  
 Nonbudgeted Funds  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis  
For the Year Ended December 31, 2012

<b><u>Equipment Reserve Fund</u></b>	<b><u>Actual</u></b>
Cash Receipts:	
Transfer from Appraiser's Cost Fund	\$ 13,041
Transfer from Landfill Fund	29,673
Transfer from Election Fund	2,715
Transfer from General Fund	<u>46,651</u>
Total Cash Receipts	<u>92,080</u>
Expenditures:	
Transfer to County Health Capital Outlay	7,428
Capital Outlay	<u>22,052</u>
Total Expenditures	29,480
Cash Receipts Over (Under) Expenditures	62,600
Unencumbered Cash, Beginning	<u>337,676</u>
Unencumbered Cash, Ending	<u><u>\$ 400,276</u></u>
<b><u>Sheriff Seatbelt Grant Fund</u></b>	
Cash Receipts:	
Grant	<u>\$ 50</u>
Expenditures:	
Grant Disbursements	<u>0</u>
Cash Receipts Over (Under) Expenditures	50
Unencumbered Cash, Beginning	<u>692</u>
Unencumbered Cash, Ending	<u><u>\$ 742</u></u>
<b><u>Special Auto Licenses Fund</u></b>	
Cash Receipts:	
Fees	<u>\$ 33,494</u>
Expenditures:	
Personal Services	5,937
Commodities	3,782
Contractual Services	2,022
Transfer to General Fund	<u>0</u>
Total Expenditures	<u>11,741</u>
Cash Receipts Over (Under) Expenditures	21,753
Unencumbered Cash, Beginning	<u>20,049</u>
Unencumbered Cash, Ending	<u><u>\$ 41,802</u></u>

**GRAHAM COUNTY, KANSAS**  
 Nonbudgeted Funds  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis  
For the Year Ended December 31, 2012

<b><u>County Attorney Check Trust Fund</u></b>	<b><u>Actual</u></b>
Cash Receipts:	
Fees	\$ <u>30</u>
Expenditures	<u>0</u>
Cash Receipts Over (Under) Expenditures	<b>30</b>
Unencumbered Cash, Beginning	<u>3,645</u>
Unencumbered Cash, Ending	\$ <u><u>3,675</u></u>
<b><u>Prosecutor's Training Assistance Fund</u></b>	
Cash Receipts:	
Fees	\$ <u>530</u>
Expenditures:	
Contractual Services	<u>431</u>
Cash Receipts Over (Under) Expenditures	<b>99</b>
Unencumbered Cash, Beginning	<u>507</u>
Unencumbered Cash, Ending	\$ <u><u>606</u></u>
<b><u>Register of Deeds Technology Fund</u></b>	
Cash Receipts:	
Fees	\$ <u>10,892</u>
Expenditures:	
Commodities	<b>1,221</b>
Contractual Services	<u>672</u>
Total Expenditures	<u><b>1,893</b></u>
Cash Receipts Over (Under) Expenditures	<b>8,999</b>
Unencumbered Cash, Beginning	<u>7,368</u>
Unencumbered Cash, Ending	\$ <u><u>16,367</u></u>

**GRAHAM COUNTY, KANSAS**  
 Nonbudgeted Funds  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis  
For the Year Ended December 31, 2012

<b><u>E-911 Grant Fund</u></b>	<b><u>Actual</u></b>
Cash Receipts:	
Miscellaneous	\$ 9
Grants - State Aid	817
Total Cash Receipts	<u>826</u>
Expenditures:	
Grant Disbursements	<u>0</u>
Cash Receipts Over (Under) Expenditures	826
Unencumbered Cash, Beginning	<u>(826)</u>
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>
<b><u>Emergency Preparedness Grant Fund</u></b>	
Cash Receipts:	
Grants - Federal Aid	\$ <u>1,620</u>
Expenditures:	
Grant Disbursements	6,433
Reimbursement to EMS (Ambulance Fund)	<u>0</u>
Total Expenditures	<u>6,433</u>
Cash Receipts Over (Under) Expenditures	(4,813)
Unencumbered Cash, Beginning	<u>0</u>
Unencumbered Cash, Ending	<u><u>\$ (4,813)</u></u>
<b><u>Lift Station Grant Fund</u></b>	
Cash Receipts:	
Grants - Federal Aid	\$ 2,008
Matching Funds from General Fund	<u>1</u>
Total Cash Receipts	<u>2,009</u>
Expenditures:	
Grant Disbursements	<u>0</u>
Cash Receipts Over (Under) Expenditures	2,009
Unencumbered Cash, Beginning	<u>(2,009)</u>
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>

**GRAHAM COUNTY, KANSAS**  
 Nonbudgeted Funds  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis  
For the Year Ended December 31, 2012

<u><b>Methodist Health Ministry Grant</b></u>	<u><b>Actual</b></u>
Cash Receipts:	
Grants	\$ <u>14,500</u>
Expenditures:	
Grant Disbursements	<u>19,293</u>
Cash Receipts Over (Under) Expenditures	(4,793)
Unencumbered Cash, Beginning	<u>20,584</u>
Unencumbered Cash, Ending	\$ <u><u>15,791</u></u>
<u><b>SAFE Program Grant Fund</b></u>	
Cash Receipts:	
Grant	\$ <u>2,615</u>
Expenditures:	
Grant Disbursements	<u>1,772</u>
Cash Receipts Over (Under) Expenditures	843
Unencumbered Cash, Beginning	<u>509</u>
Unencumbered Cash, Ending	\$ <u><u>1,352</u></u>
<u><b>Sheriff Firearm Permit Fund</b></u>	
Cash Receipts:	
Fees	\$ <u>1,072</u>
Expenditures	<u>0</u>
Cash Receipts Over (Under) Expenditures	1,072
Unencumbered Cash, Beginning	<u>638</u>
Unencumbered Cash, Ending	\$ <u><u>1,710</u></u>
<u><b>Sheriff Offender Registration Fund</b></u>	
Cash Receipts:	
Fees	\$ <u>720</u>
Expenditures	<u>0</u>
Cash Receipts Over (Under) Expenditures	720
Unencumbered Cash, Beginning	<u>2,360</u>
Unencumbered Cash, Ending	\$ <u><u>3,080</u></u>

**GRAHAM COUNTY, KANSAS**  
 Nonbudgeted Funds  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis  
For the Year Ended December 31, 2012

<u><b>Commissioner Donation</b></u>	<u><b>Actual</b></u>
Cash Receipts:	
Hansen Foundation	\$ <u>25,000</u>
 Expenditures	 <u>0</u>
Cash Receipts Over (Under) Expenditures	25,000
Unencumbered Cash, Beginning	<u>0</u>
 Unencumbered Cash, Ending	 \$ <u><u>25,000</u></u>
<u><b>Fire District Donations</b></u>	
Cash Receipts:	
Donations	\$ <u>28,220</u>
 Expenditures	 <u>2,031</u>
Cash Receipts Over (Under) Expenditures	26,189
Unencumbered Cash, Beginning	<u>0</u>
 Unencumbered Cash, Ending	 \$ <u><u>26,189</u></u>
<u><b>EMS Donation</b></u>	
Cash Receipts:	
Hansen Foundation	\$ <u>15,000</u>
 Expenditures	 <u>0</u>
Cash Receipts Over (Under) Expenditures	15,000
Unencumbered Cash, Beginning	<u>0</u>
 Unencumbered Cash, Ending	 \$ <u><u>15,000</u></u>

**GRAHAM COUNTY, KANSAS**

Debt Service Funds

SCHEDULE 2

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Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
<b><u>Hospital Bond Debt Service Fund</u></b>			
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ (160)	0	(160)
Delinquent Tax	3,055	355	2,700
Motor Vehicle Tax	8,492	5,802	2,690
Recreational Vehicle Tax	227	192	35
16/20M Vehicle Tax	<u>1,203</u>	<u>1,058</u>	<u>145</u>
Total Cash Receipts	<u>12,817</u>	<u>7,407</u>	<u>5,410</u>
Expenditures:			
Principal	0	0	0
Interest and Fees	0	0	0
Cash Basis Reserve	<u>0</u>	<u>9,103</u>	<u>(9,103)</u>
Total Expenditures	<u>0</u>	<u>9,103</u>	<u>(9,103)</u>
Cash Receipts Over (Under) Expenditures	12,817		
Unencumbered Cash, Beginning	<u>11,186</u>		
Unencumbered Cash, Ending	\$ <u>24,003</u>		
<b><u>Hospital No Fund Warrants Fund</u></b>			
Cash Receipts:			
Ad Valorem Property Tax	\$ (40)	0	(40)
Delinquent Tax	489	0	489
Motor Vehicle Tax	2,125	1,457	668
Recreational Vehicle Tax	57	48	9
16/20M Vehicle Tax	<u>287</u>	<u>266</u>	<u>21</u>
Total Cash Receipts	<u>2,918</u>	<u>1,771</u>	<u>1,147</u>
Expenditures:			
Cash Basis Reserve	0	1,771	(1,771)
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>1,771</u>	<u>(1,771)</u>
Cash Receipts Over (Under) Expenditures	2,918		
Unencumbered Cash, Beginning	<u>2,091</u>		
Unencumbered Cash, Ending	\$ <u>5,009</u>		

**GRAHAM COUNTY, KANSAS**  
**LANDFILL FUND**

SCHEDULE 2

Page 35

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 56,523	57,142	(619)
Delinquent Tax	1,632	110	1,522
Motor Vehicle Tax	3,557	2,251	1,306
Recreational Vehicle Tax	95	75	20
16/20M Vehicle Tax	673	410	263
Miscellaneous	5,367	0	5,367
Charges for Services	<u>37,955</u>	<u>20,000</u>	<u>17,955</u>
Total Cash Receipts	<u>105,802</u>	<u>79,988</u>	<u>25,814</u>
Expenditures:			
Personal Services	39,710	36,000	3,710
Commodities	11,474	37,000	(25,526)
Contractual Services	16,911	26,000	(9,089)
Capital Outlay	1,232	0	1,232
Transfer to Equipment Reserve Fund	<u>29,673</u>	<u>0</u>	<u>29,673</u>
Total Expenditures	<u>99,000</u>	<u>99,000</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	<u>6,802</u>		
Unencumbered Cash, Beginning	<u>30,316</u>		
Unencumbered Cash, Ending	\$ <u>37,118</u>		

**GRAHAM COUNTY, KANSAS**

**EMS (AMBULANCE) FUND**

SCHEDULE 2

Page 36

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 61,621	62,231	(610)
Delinquent Tax	473	0	473
Motor Vehicle Tax	210	174	36
Recreational Vehicle Tax	6	6	0
16/20M Vehicle Tax	3	32	(29)
Charges for Services	121,745	83,000	38,745
State Aid	5,110	0	5,110
Reimbursement from Emergency Grant Fund	0	0	0
	<u>189,168</u>	<u>145,443</u>	<u>43,725</u>
Total Cash Receipts			
Expenditures:			
Personal Services	51,766	75,493	(23,727)
Commodities	20,521	26,150	(5,629)
Contractual Services	30,702	39,300	(8,598)
Capital Outlay	0	4,500	(4,500)
Transfer to Ambulance Equipment Fund	40,171	0	40,171
	<u>143,160</u>	<u>145,443</u>	<u>(2,283)</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	46,008		
Unencumbered Cash, Beginning	<u>19,093</u>		
Unencumbered Cash, Ending	\$ <u>65,101</u>		



**GRAHAM COUNTY, KANSAS  
AMBULANCE EQUIPMENT FUND**

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>
Cash Receipts:	
Transfer from EMS (Ambulance) Fund	\$ <u>40,171</u>
Expenditures:	
Capital Outlay	<u>19,585</u>
Cash Receipts Over (Under) Expenditures	20,586
Unencumbered Cash, Beginning	<u>78,837</u>
Unencumbered Cash, Ending	\$ <u><u>99,423</u></u>

**GRAHAM COUNTY, KANSAS**  
**GRAHAM COUNTY MICRO LOAN FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2012

		<u>Actual</u>
Cash Receipts:		
Interest and Fees	\$	148
Loan Payments Received		<u>2,000</u>
Total Cash Receipts		<u>2,148</u>
Expenditures:		
Loans		0
Administration Fees		<u>72</u>
Total Expenditures		<u>72</u>
Cash Receipts Over (Under) Expenditures		2,076
Unencumbered Cash, Beginning		<u>41,601</u>
Unencumbered Cash, Ending	\$	<u><u>43,677</u></u>

**GRAHAM COUNTY, KANSAS**  
**RELATED MUNICIPAL ENTITY**  
**GRAHAM COUNTY EXTENSION COUNCIL**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2012

	<b>Actual</b>
Cash Receipts:	
County Appropriation	\$ 104,600
Educational Services	4,876
K.S.U. Salary Aid	38,688
Miscellaneous	211
Total Cash Receipts	148,375
Expenditures:	
Printing, Bond, and Audit	6,024
Telephone and Utilities	2,692
Supplies and Postage	6,151
Equipment	2,301
Travel	3,625
Subsistence	2,462
Salaries and Payroll Services	120,943
Educational Expense	4,784
Miscellaneous	3,737
Total Expenditures	152,719
Cash Receipts Over (Under) Expenditures	(4,344)
Unencumbered Cash, Beginning	57,437
Unencumbered Cash, Ending	\$ 53,093

**GRAHAM COUNTY, KANSAS  
RELATED MUNICIPAL ENTITY  
GRAHAM COUNTY FAIR BOARD**

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2012

	<b>Actual</b>
Cash Receipts:	
County Appropriation	\$ 48,687
Gates, Rentals, and Sales	97,648
Premium Auction	58,395
Donations and Memorials	3,119
Interest on Idle Funds	49
Total Cash Receipts	207,898
Expenditures:	
Administration	4,500
Advertising	6,543
Utilities	9,270
Supplies, Repairs and Maintenance	21,507
Labor	5,663
Insurance, Bond, and Taxes	4,883
Rodeo	49,153
Premium Auction	58,395
Prize Money and Judges	9,741
Entertainment	13,502
Extension Council	1,314
Miscellaneous	26,217
Total Expenditures	210,688
Cash Receipts Over (Under) Expenditures	(2,790)
Unencumbered Cash, Beginning	19,050
Unencumbered Cash, Ending	\$ 16,260

**GRAHAM COUNTY, KANSAS**  
**RELATED MUNICIPAL ENTITY**  
**GRAHAM COUNTY PUBLIC LIBRARY**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2012

	<b>General</b>	<b>State Aid</b>	<b>Memorials</b>
Cash Receipts:			
County Appropriation	\$ 102,100	0	0
Fines and Fees	3,497	0	0
Donations and Grants	10,500	0	0
Interest on Idle Funds	1,240	0	482
Miscellaneous	5,472	0	0
Intergovernmental Revenues	0	1,106	0
Total Cash Receipts	122,809	1,106	482
Expenditures:			
Salaries and Wages	70,696	0	0
Employee Benefits	16,181	0	0
Books and Periodicals	8,503	1,106	0
Insurance	1,593	0	0
Postage	1,050	0	0
Equipment	1,368	0	0
Supplies	2,473	0	0
Utilities	8,178	0	0
Repairs	1,559	0	0
Miscellaneous	4,323	0	0
Total Expenditures	115,924	1,106	0
Cash Receipts Over (Under) Expenditures	6,885	0	482
Unencumbered Cash, Beginning	176,516	0	101,868
Unencumbered Cash, Ending	\$ 183,401	0	102,350

**GRAHAM COUNTY, KANSAS**

SCHEDULE 3

Agency Funds

Page 1

Summary of Cash Receipts and Cash Disbursements

Regulatory Basis

For the Year Ended December 31, 2012

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
<b>Distributable Funds:</b>				
Current Tax	\$ 6,372,518	10,000,921	9,693,765	6,679,674
Advance Tax	172	4,920	826	4,266
Neighborhood Revitalization	0	34,051	34,051	0
Motor Vehicle Licenses	273	296,473	295,995	751
Sales Tax	7,845	180,181	171,140	16,886
Motor Vehicle Tax	67,345	445,462	450,858	61,949
Excise Tax	0	7	0	7
Recreational Vehicle Tax	1,736	11,644	11,603	1,777
Delinquent Tax	59,332	168,285	197,405	30,212
Special Mineral Tax	90,119	179,481	134,558	135,042
Oil & Gas Valuation Depletion Trust	0	692,358	0	692,358
Groundwater Management	0	16,577	16,577	0
Stray Animal	1,019	1,253	0	2,272
WIC (County Health)	0	28,331	28,331	0
Alcohol/Drug Testing	64	943	943	64
<b>Total Distributable Funds</b>	<b>6,600,423</b>	<b>12,060,887</b>	<b>11,036,052</b>	<b>7,625,258</b>
<b>State Funds:</b>				
State Education Building	(44)	74,243	74,199	0
Institutional Building	(22)	37,122	37,100	0
<b>Total State Funds</b>	<b>(66)</b>	<b>111,365</b>	<b>111,299</b>	<b>0</b>
<b>Subdivision Funds:</b>				
Cities	0	664,712	664,712	0
Townships	(7,830)	69,233	61,731	(328)
School Districts	(9,746)	3,210,793	3,203,754	(2,707)
Cemeteries	0	6,497	6,515	(18)
<b>Total Subdivision Funds</b>	<b>\$ (17,576)</b>	<b>3,951,235</b>	<b>3,936,712</b>	<b>(3,053)</b>

**GRAHAM COUNTY, KANSAS**

SCHEDULE 3

Agency Funds

Page 2

Summary of Cash Receipts and Cash Disbursements

Regulatory Basis

For the Year Ended December 31, 2012

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 0	7,296	7,296	0
Register of Deeds	0	84,907	84,907	0
County Clerk	0	126,858	126,858	0
Clerk of District Court				0
Court Trust	12,348	349,157	345,802	15,703
Law Library	2,011	5,248	5,479	1,780
County Treasurer				
Heritage Trust	1,089	2,224	1,822	1,491
Cereal Malt Beverage Stamp	0	100	100	0
Diversion Agreement	550	4,403	1,139	3,814
DMV Modernization	65	19,687	19,684	68
Driver's Licenses	204	10,548	10,471	281
Insufficient Check Clearing	(12,775)	11,978	1,147	(1,944)
Total Officer Accounts	3,492	622,406	604,705	21,193
 Total Agency Funds	 \$ 6,586,273	 16,745,893	 15,688,768	 7,643,398