

# KIOWA COUNTY, KANSAS

## REGULATORY BASIS FINANCIAL STATEMENT

FOR THE YEAR ENDED  
December 31, 2012

KIOWA COUNTY, KANSAS

Regulatory Basis Financial Statement  
(Municipality and Selected Related Municipal Entities)

For the Year Ended December 31, 2012

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KIOWA COUNTY, KANSAS  
Regulatory Basis Financial Statement  
(Municipality and Selected Related Municipal Entities)

For the Year Ended December 31, 2012

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# FINANCIAL SECTION



## INDEPENDENT AUDITORS' REPORT

The County Commissioners  
Kiowa County, Kansas  
211 E. Florida  
Greensburg, KS 67054

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Kiowa County, Kansas, and selected related municipal entities including the Kiowa County Extension Council and the Kiowa County Public Library, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statements

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 opinions.

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

As described in Note 1 of the financial statement, the financial statement is prepared by Kiowa 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 accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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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 Kiowa County, Kansas, and selected related municipal entities including the Kiowa County Extension Council and the Kiowa County Public Library, 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 Kiowa County, Kansas, and selected related municipal entities including the Kiowa County Extension Council and the Kiowa County Public Library, 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.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered balances (basic financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures - actual and budget and the regulatory basis schedule of receipts and disbursements - agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. In addition, the other supplemental information (Schedules 4, 5 and 6 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

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

The County Commissioners  
Kiowa County, Kansas  
Page 3

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

*Lewis, Hooper & Dick, LLC*

LEWIS, HOOPER & DICK, LLC

April 25, 2013

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

	Unencumbered Cash Balance 01/01/12	Prior Year Canceled Encumbrances	Receipts	Expenditures	Unencumbered Cash Balance 12/31/12	Add Accounts Payable and Encumbrances	Treasurer's Cash Balance 12/31/12
<b>General Fund</b>							
General	\$ 382,765	\$ -	\$ 4,252,829	\$ 3,770,677	\$ 864,917	\$ 56,661	\$ 921,578
<b>Special Purpose Funds</b>							
Appraiser	114,438	-	183,986	167,382	131,042	339	131,381
Bio-Terrorism Grant	18,688	-	7,326	19,640	6,374	52	6,426
Building	194,839	-	-	24,378	170,461	-	170,461
County Health	301,677	-	262,611	179,972	384,316	5,412	389,728
Equipment Reserve	232,943	-	17,600	27,123	223,420	-	223,420
Emergency 911 Phone Service	48,270	-	43,092	8,849	82,513	-	82,513
Hospital USDA Bond Reserve	115,630	-	-	-	115,630	-	115,630
Landfill Closure	331,133	-	40,370	1,281	370,222	-	370,222
Long Term Recovery	76,154	-	563,655	128,850	510,959	-	510,959
Noxious Weed	34,908	-	195,469	207,629	22,748	-	22,748
Oil & Gas Valuation Depletion Trust	-	-	284,091	-	284,091	-	284,091
Pandemic Flu Grant	851	-	-	851	-	-	-
Prosecuting Attorneys' Training	630	-	2,719	2,339	1,010	-	1,010
Prosecutors' Trust	19,040	-	4,254	-	23,294	-	23,294
Register of Deeds' Technology	17,000	-	14,142	7,997	23,145	-	23,145
Road and Bridge	7,467	-	1,300,614	1,287,253	20,828	61,675	82,503
Rural Fire District	57,054	-	121,063	152,325	25,792	31,459	57,251
Special Bridge	373,868	-	734	31,956	342,646	4,800	347,446
Special Law Enforcement Trust	33,048	-	26,174	48,403	10,819	82	10,901
Special Road and Bridge	138,588	-	153,600	245,946	46,242	-	46,242
Special Road Machinery and Equipment	62,784	-	-	35,965	26,819	-	26,819
Motor Vehicle Operating	16,541	-	26,471	22,192	20,820	-	20,820
Women, Infants and Children Grant	32,067	-	168,989	166,105	34,951	-	34,951
Worthless Check	385	-	175	-	560	-	560
<b>Total Special Revenue Funds</b>	<b>2,228,003</b>	<b>-</b>	<b>3,417,135</b>	<b>2,766,436</b>	<b>2,878,702</b>	<b>103,819</b>	<b>2,982,521</b>
<b>Bond and Interest Fund</b>							
Bond and Interest	115,987	-	198,071	213,698	100,360	-	100,360
<b>Business Funds</b>							
Solid Waste	145,376	-	93,719	219,479	19,616	51,505	71,121
Health Insurance	360,052	-	425,554	537,468	248,138	57,772	305,910
<b>Total Business Funds</b>	<b>505,428</b>	<b>-</b>	<b>519,273</b>	<b>756,947</b>	<b>267,754</b>	<b>109,277</b>	<b>377,031</b>
<b>Related Municipal Entities</b>							
Kiowa County Extension Council	46,438	-	149,444	147,938	47,944	-	47,944
Kiowa County Public Library	256,600	-	75,118	91,431	240,267	-	240,267
<b>Total Related Municipal Entities</b>	<b>303,038</b>	<b>-</b>	<b>224,562</b>	<b>239,369</b>	<b>288,231</b>	<b>-</b>	<b>288,231</b>
<b>Total Reporting Entity   (excluding Agency Funds and   certain Related Municipal Entities)   (memorandum only)</b>	<b>\$ 3,535,221</b>	<b>\$ -</b>	<b>\$ 8,611,870</b>	<b>\$ 7,747,127</b>	<b>\$ 4,399,964</b>	<b>\$ 269,757</b>	<b>\$ 4,669,721</b>
<b>Composition of Cash</b>							
Demand deposits:							
Greensburg State Bank						\$ 4,184,034	
Centera Bank						868,751	
<b>Total demand deposits</b>							<b>\$ 5,052,785</b>
Time deposits:							
Greensburg State Bank						4,765,790	
Haviland State Bank						2,043,273	
Peoples State Bank						800,088	
<b>Total time deposits</b>							<b>7,609,151</b>
Certificates of deposit:							
Haviland State Bank						140,000	
<b>Total certificates of deposit</b>							<b>140,000</b>
Plus deposits in transit							3,716
Less outstanding checks							(214,648)
Change funds							1,670
<b>Total cash</b>							<b>12,592,674</b>
Less Agency Funds per Schedule 3							(8,211,184)
Plus related municipal entities							288,231
<b>Total (excluding Agency Funds and certain Related Municipal Entities)</b>							<b>\$ 4,669,721</b>

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



## Notes to the Financial Statement

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

1. Summary of significant accounting policies

Kiowa County, Kansas (the County) was established in 1886 and is an organized county having the powers, duties and privileges granted counties by K.S.A. 19-101.

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. These financial statements present Kiowa County (the municipality) and selected related municipal entities. The related municipal entities discussed below are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

The Kiowa County Extension Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council was created under K.S.A. 2-601 and is governed by an elected executive board. The County levies taxes for the support of the Council.

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

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

The Kiowa County Memorial Hospital Board of Trustees' Fund operates the County's hospital and provides services for the residents of Kiowa County. It was created under K.S.A. 19-4601 and has its own Board of Trustees, who operates independently from the County. The Board of Trustees is responsible for the management and fiscal accountability of the Hospital. The Board is an elected board. The County Commissioners levy taxes for Hospital operations. The Hospital building is titled to the County. Bond issuances for the Hospital's benefit must be approved by the County. Separate financial statements have been issued for the Kiowa County Memorial Hospital Board of Trustees' Fund and can be obtained at their offices on East Kansas, Greensburg, KS 67054.

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

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

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

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

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

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

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

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by the County:

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

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

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

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)

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

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

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

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

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

D. Cash and investments

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

E. Property taxes and special assessments

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

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

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

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

1. Summary of significant accounting policies (continued)

E. Property taxes and special assessments (continued)

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

F. Interfund transactions

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

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

G. Reimbursements

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

H. Memorandum totals

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

2. Stewardship, compliance and accountability

A. Budgetary information

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

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

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

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year ended December 31, 2012.

The legal level of budgetary control is the fund level. The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval.

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

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

- Bio-Terrorism Grant
- Hospital USDA Bond Reserve
- Long Term Recovery
- Oil & Gas Valuation Depletion Trust
- Pandemic Flu Grant
- Prosecuting Attorneys' Training
- Prosecutors' Trust
- Register of Deeds' Technology
- Special Law Enforcement Trust
- Motor Vehicle Operating
- Women, Infants and Children Grant
- Worthless Check

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.

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

2. Stewardship, compliance and accountability (continued)

B. Compliance with Kansas statutes

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

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

3. Detailed notes on all funds

A. Deposits and investments

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

Cash on hand	\$	1,670
Carrying amount of deposits		12,591,004
 Total cash		 \$ 12,592,674

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

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 does not use designated "peak periods".

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

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

At December 31, 2012, the County's carrying amount of deposits was \$12,591,004 and the bank balance was \$12,801,936. Of the bank balance, 87% was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$5,253,202 was covered by federal depository insurance and \$7,548,734 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Greensburg State Bank	Haviland State Bank	Centera Bank	Peoples State Bank
FDIC Coverage	\$ 4,503,202	\$ 250,000	\$ 250,000	\$ 250,000
Pledged Securities at market value	<u>8,471,899</u>	<u>2,094,741</u>	<u>1,281,903</u>	<u>542,919</u>
Total coverage	<u>\$ 12,975,101</u>	<u>\$ 2,344,741</u>	<u>\$ 1,531,903</u>	<u>\$ 792,919</u>
Funds on deposit	<u>\$ 8,949,824</u>	<u>\$ 2,183,273</u>	<u>\$ 868,751</u>	<u>\$ 800,088</u>
Funds at risk	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,169</u>

The carrying amount of deposits for the Kiowa County Extension Council, a related municipal entity, was \$47,944 and the bank balance was \$54,112. All of the \$54,112 bank balance was covered by federal depository insurance.

The carrying amount of deposits for the Kiowa County Public Library, a related municipal entity, was \$240,287 and the bank balance was \$243,251. All of the \$243,251 bank balance was covered by federal depository insurance.

Credit risk - investments

Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments of this type at December 31, 2012.

B. Capital projects in process

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

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Commons building project	\$ 6,213,680	\$ 6,213,680	\$ -



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

3. Detailed notes on all funds (continued)

C. Long-term debt

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

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/12	Additions	Reductions/Payments	Balance 12/31/12	Interest Paid
<b>General obligation bonds payable:</b>									
Series 2009-A, Courthouse	1/15/2009	4.625%	\$ 300,000	1/15/2034	\$ 279,196	\$ -	\$ 7,550	\$ 271,646	\$ 12,948
Series 2009-B, Road and Bridge	2/6/2009	4.500%	300,000	2/6/2034	286,223	-	15,011	271,212	25,463
Series 2009-C, Law enforcement	6/1/2008	4.500%	300,000	6/1/2034	286,221	-	7,323	278,898	12,915
Series 2010-B, Commons building	4/20/2010	4.000%	300,000	4/20/2050	296,843	-	3,251	293,592	11,906
Series 2010-C, Road and Bridge storage	5/13/2010	4.000%	100,000	5/19/2040	98,215	-	1,846	96,369	3,839
<b>Total general obligation bonds payable</b>					<b>1,246,698</b>	<b>-</b>	<b>34,981</b>	<b>1,211,717</b>	<b>67,171</b>
<b>Revenue bonds payable:</b>									
Series 2010-A, Hospital	1/15/2010	4.00%	\$ 2,130,200	12/31/2048	2,130,200	-	26,485	2,103,715	85,208
<b>Federal Emergency Management Agency loans:</b>									
Community Disaster Loan	10/19/2007	4.00%	\$ 1,028,333	10/18/2012	-	-	-	-	-
<b>Capital leases payable:</b>									
Caterpillar - motorgrader	5/16/11	3.750%	194,049	5/4/16	175,491	-	11,977	163,514	6,581
Caterpillar - track loader	2/2/12	3.200%	87,151	2/6/17	-	87,151	18,545	68,606	-
Caterpillar - motorgrader	8/31/12	3.200%	161,397	8/26/17	-	161,397	11,530	149,867	-
Caterpillar - motorgrader	8/31/12	3.200%	185,694	8/26/17	-	185,694	-	185,694	-
Caterpillar - truck and trailer	12/19/12	3.200%	132,716	12/19/19	-	132,716	-	132,716	-
<b>Total capital leases payable</b>					<b>175,491</b>	<b>566,958</b>	<b>42,052</b>	<b>700,397</b>	<b>6,581</b>
<b>Total long term debt</b>					<b>3,552,389</b>	<b>566,958</b>	<b>103,518</b>	<b>4,015,829</b>	<b>158,960</b>

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

	Year												Total
	2013	2014	2015	2016	2017	2018-2022	2023-2027	2028-2032	2033-2037	2038-2042	2043-2047	2048-2050	
<b>Principal:</b>													
General obligation bonds payable	\$ 20,965	\$ 29,925	\$ 31,255	\$ 32,539	\$ 34,058	\$ 194,424	\$ 241,676	\$ 300,404	\$ 158,725	\$ 65,271	\$ 59,882	\$ 42,583	\$ 1,211,717
Revenue bonds payable	27,452	28,550	29,692	30,665	32,105	180,822	219,765	267,242	325,366	395,886	481,694	84,686	2,103,715
Capital leases payable	60,413	62,414	64,482	177,561	275,355	60,172	-	-	-	-	-	-	700,397
<b>Total principal</b>	<b>108,830</b>	<b>120,889</b>	<b>125,429</b>	<b>240,755</b>	<b>341,518</b>	<b>435,218</b>	<b>461,441</b>	<b>567,646</b>	<b>484,091</b>	<b>461,157</b>	<b>541,576</b>	<b>127,279</b>	<b>4,015,829</b>
<b>Interest:</b>													
General obligation bonds payable	40,713	51,990	50,661	49,376	47,857	215,154	167,904	109,175	47,434	27,872	15,903	3,480	827,519
Revenue bonds payable	84,149	83,051	81,909	80,721	79,495	377,169	338,343	290,436	232,512	162,023	76,251	3,387	1,889,446
Capital leases payable	23,312	21,310	19,242	17,105	10,737	3,342	-	-	-	-	-	-	95,048
<b>Total interest</b>	<b>148,174</b>	<b>156,351</b>	<b>151,812</b>	<b>147,202</b>	<b>138,089</b>	<b>595,665</b>	<b>506,247</b>	<b>399,611</b>	<b>279,946</b>	<b>189,895</b>	<b>92,154</b>	<b>6,867</b>	<b>2,812,013</b>
<b>Total principal and interest</b>	<b>\$ 257,004</b>	<b>\$ 277,240</b>	<b>\$ 277,241</b>	<b>\$ 387,957</b>	<b>\$ 479,607</b>	<b>\$ 1,030,883</b>	<b>\$ 967,688</b>	<b>\$ 967,257</b>	<b>\$ 764,037</b>	<b>\$ 651,052</b>	<b>\$ 633,730</b>	<b>\$ 134,146</b>	<b>\$ 6,827,842</b>

Legal debt margin

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

D. Interfund transfers

Interfund operating transfers are as follows:

From	To	Statutory Authority	
General	Landfill Closure	19-119	\$ 30,000
Motor Vehicle Operating	General	8-145	16,541
<b>Total</b>			<b>\$ 46,541</b>

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

4. Other information

A. Risk management and self-insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

The Health Insurance Fund (an internal service fund) accounts for the County's payments on uninsured losses. The County transfers amounts to this fund based upon projected costs. Claims are then paid out of this fund for uninsured losses as they are filed or incurred. Unencumbered cash balance represents equity designated to pay for future catastrophic losses. The County's self-insurance policy for medical insurance contains a \$20,000 specific deductible. The County's group stop loss limit at December 31, 2012, is \$471,987.

B. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste. On September 30, 1997, the County closed the old landfill. In October, 2000, the County opened a new landfill. These amounts are based on what it would cost to perform all closure and post closure care in 2012. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. Closure and post closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

C. Post-employment health care 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 premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

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

D. Compensated absences

The County's policy regarding vacation leave pay permits employees to accumulate vacation leave days at a maximum rate of 10 days per year with no carryover allowed unless approved by the County Commissioners. Upon resignation or retirement, employees are entitled to payment for all accrued vacation earned provided they give their department head and the County Commission adequate notice. If an employee fails to give adequate notice or is discharged for cause, no accrued vacation earned is paid.

The County's policy regarding sick leave pay permits employees to accumulate leave days at a rate of 12 days per year up to 720 hours. Based on a twenty year vesting schedule, up to one hundred percent of the accumulated sick leave can be paid upon termination. The County's policy is to recognize the costs of sick leave when actually paid.

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

4. Other information (continued)

E. Defined benefit pension plan

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

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

Employees of the selected related municipal entities, the Kiowa County Extension Council and the Kiowa County Public Library, also contribute to the Kansas Public Employees Retirement System. All contribution requirements were met by the related municipal entities and their employees.

F. Commitments and contingencies

Commitments

On June 30, 2009, the County entered into a professional services agreement for appraisal services. The agreement was for 48 months; payments under this agreement for the year ended December 31, 2012, totaled \$50,000. Future minimum requirements as follows:

<u>Year</u>	<u>Amount</u>
2013	<u>\$ 25,000</u>
Total	<u><u>\$ 25,000</u></u>

Contingencies

The County is responsible for the cleanup of any potential groundwater contamination that may occur due to County's landfills. To help offset the cost of the potential cleanup on the old landfill site, the County entered into an agreement in 1998 with the City of Greensburg which provides that each party will restrict \$5,000 per year for twenty years. The County's portion of this restriction is recorded in the Landfill Closure Fund.

G. Related party transactions

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

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

4. Other information (continued)

F. Subsequent events

Subsequent to December 31, 2012, the County accepted bids for road maintenance totaling \$243,000 and an overlay project totaling \$530,434.

In addition, the County entered into a capital lease as follows:

	<u>Date of Issue</u>	<u>Maximum Rate</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
Capital leases payable:				
Caterpillar - belly dump trailer	4/3/2013	3.200%	<u>\$ 49,625</u>	4/3/2020

Current maturities on this lease through maturity are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 4,518	\$ 1,588	\$ 6,106
2015	4,662	1,444	6,106
2016	4,811	1,294	6,105
2017	4,965	1,140	6,105
2018	5,124	981	6,105
2019	5,288	818	6,106
2020	<u>20,257</u>	<u>648</u>	<u>20,905</u>
Total	<u>\$ 49,625</u>	<u>\$ 7,913</u>	<u>\$ 57,538</u>

## Regulatory Required Supplemental Information

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

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>General Fund</b>					
General	\$ 4,136,559	\$ -	\$ 4,136,559	\$ 3,770,677	\$ (365,882)
<b>Special Purpose Funds</b>					
Appraiser	229,125	-	229,125	167,382	(61,743)
Building	231,529	-	231,529	24,378	(207,151)
County Health	307,087	-	307,087	179,972	(127,115)
Equipment Reserve	340,377	-	340,377	27,123	(313,254)
Emergency 911 Phone Service	65,821	-	65,821	8,849	(56,972)
Landfill Closure	348,268	-	348,268	1,281	(346,987)
Noxious Weed	199,270	17,251	216,521	207,629	(8,892)
Road and Bridge	1,363,745	-	1,363,745	1,287,253	(76,492)
Rural Fire District	179,704	-	179,704	152,325	(27,379)
Special Bridge	384,145	-	384,145	31,956	(352,189)
Special Road and Bridge	258,626	-	258,626	245,946	(12,680)
Special Road Machinery and Equipment	81,854	-	81,854	35,965	(45,889)
<b>Bond and Interest Fund</b>					
Bond and Interest	292,118	-	292,118	213,698	(78,420)
<b>Business Funds</b>					
Solid Waste	221,930	-	221,930	219,479	(2,451)

# General Fund

## Fund Description

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

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

### General government:

- \*General and administrative
- \*County Commission
- \*County Clerk
- \*County Treasurer
- \*Register of Deeds
- \*Direct election
- \*Commons Media Center
- \*Employee benefits
- \*Community Center
- \*Agricultural extension
- \*Conservation district
- \*County fair
- \*Historical records
- \*Library
- \*Services for elderly
- \*Swimming pool
- \*Economic Development

### Public safety:

- \*County Attorney
- \*County Attorney - diversion
- \*Sheriff
- \*Sheriff - jail
- \*District court
- \*Emergency operations center
- \*Weather tower

### Health and sanitation:

- \*Ambulance
- \*Mental rehabilitation
- \*Area Mental Health

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Taxes	\$ 3,135,364	\$ 3,805,090	\$ 3,827,184	\$ (22,094)
Intergovernmental revenue	123,076	163,726	125,000	38,726
Licenses and fees	86,119	139,686	74,500	65,186
Use of money and property	31,327	16,107	40,000	(23,893)
Other	123,508	111,679	40,000	71,679
Transfers in	20,419	16,541	-	16,541
<b>Total receipts</b>	<b>3,519,813</b>	<b>4,252,829</b>	<b>\$ 4,106,684</b>	<b>\$ 146,145</b>
<b>Expenditures:</b>				
<b>General government:</b>				
General and administrative	327,453	325,950	\$ 431,884	\$ (105,934)
County Commission	215,877	196,076	195,066	1,010
County Clerk	86,762	95,721	94,577	1,144
County Treasurer	90,610	94,304	98,600	(4,296)
Register of Deeds	64,512	55,854	72,652	(16,798)
Direct election	16,404	26,482	40,941	(14,459)
Commons Media Center	70,000	60,000	60,000	-
Employee benefits	1,067,087	1,111,447	1,285,567	(174,120)
Community Center	22,604	17,223	14,000	3,223
Commons Building	-	35,906	32,500	3,406
Other agencies - general government	331,406	339,906	340,656	(750)
<b>Public safety:</b>				
County Attorney	89,708	81,217	79,100	2,117
County Attorney - diversion	40,373	18,108	30,000	(11,892)
Sheriff	665,395	633,545	670,196	(36,651)
Sheriff - jail	235,523	222,307	229,200	(6,893)
District court	75,014	77,981	78,620	(639)
Emergency operations center	74,419	152,669	158,000	(5,331)
Other agencies - public safety	2,044	3,016	2,500	516
<b>Health and sanitation:</b>				
Other agencies - health and sanitation	192,875	192,965	192,500	465
Transfers out	30,000	30,000	30,000	-
<b>Total expenditures</b>	<b>3,698,066</b>	<b>3,770,677</b>	<b>\$ 4,136,559</b>	<b>\$ (365,882)</b>
Receipts over (under) expenditures	(178,253)	482,152		
Unencumbered cash, beginning of year	553,195	382,765		
Adjustment to unencumbered cash for prior year canceled encumbrances	7,823	-		
<b>Unencumbered cash, end of year</b>	<b>\$ 382,765</b>	<b>\$ 864,917</b>		



# Special Purpose Funds

## Fund Descriptions

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

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

### Appraiser:

This fund is used to account for monies to maintain and operate an office to carry out the appraisal of all taxable property to determine the tax base upon which taxes may be levied within the County.

### Bio-Terrorism Grant:

This fund is used to account for grant funds received for the prevention of bio-terrorism.

### Building:

This fund is used to account for monies reserved for future capital improvement requirements as deemed necessary by the County Commissioners.

### County Health:

This fund is used to account for monies to pay for health services provided by the County.

### Equipment Reserve:

This fund is used to account for monies set aside to finance the acquisition of equipment for the County.

### Emergency 911 Phone Service:

This fund is used to account for proceeds received from a tariff imposed by the County which is collected by the telephone service supplier from all telephone service users. The funds are used to pay for the establishment of a service to provide emergency phone support for police, fire, medical and other emergency situations; and to pay for certain ongoing charges, improvements, equipment and physical enhancements.

### Hospital USDA Bond Reserve:

This fund is used to account for revenues received from the Hospital for debt service reserve as required per the bond agreement.

### Landfill Closure:

This fund is used to account for the activities of the County's landfill monitoring programs and future planning for long-term solid waste management programs.

### Long Term Recovery:

This fund is used to account for the activities of the County's long term recovery effort and related capital projects resulting from the tornado disaster of May 4, 2007.

### Noxious Weed:

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

## Special Purpose Funds

### Oil & Gas Valuation Depletion Trust:

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

### Pandemic Flu Grant:

This fund is used to account for grant funds received for the prevention of pandemic flu.

### Prosecuting Attorneys' Training:

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

### Prosecutors' Trust:

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

### Register of Deeds' Technology:

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

### Road and Bridge:

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

### Rural Fire District:

This fund is used to account for monies needed to carry out the operations of the Rural Fire Department.

### Special Bridge:

This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of bridges in the County.

### Special Law Enforcement Trust:

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

### Special Road and Bridge:

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

### Special Road Machinery and Equipment:

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

# Special Purpose Funds

**Motor Vehicle Operating:**

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

**Women, Infants and Children Grant:**

This fund is used to account for grant monies for the Women, Infants and Children program in the County.

**Worthless Check:**

This fund is used to account for fees collected on worthless checks which are to help fund the normal operating expenses of the County Attorney's office.

**Note:** The County budgets all special purpose funds except for Bio-Terrorism; Hospital USDA Bond Reserve; Long Term Recovery; Oil & Gas Valuation Depletion Trust; Pandemic Flu Grant; Prosecuting Attorneys' Training; Prosecutors' Trust; Register of Deeds' Technology; Special Law Enforcement Trust; Motor Vehicle Operating; Women, Infants and Children Grant; and Worthless Check funds.

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ 207,754	\$ 165,498	\$ 175,053	\$ (9,555)
Motor vehicle	3,732	6,209	8,605	(2,396)
Delinquent property	895	860	-	860
Other	13,389	11,419	-	11,419
<b>Total receipts</b>	<b>225,770</b>	<b>183,986</b>	<b>\$ 183,658</b>	<b>\$ 328</b>
<b>Expenditures:</b>				
<b>General government:</b>				
Personnel services	150,172	52,970	\$ 130,000	\$ (77,030)
Contractual services	5,692	83,925	28,125	55,800
Commodities	14,139	5,487	18,000	(12,513)
Capital outlay	-	-	19,000	(19,000)
GIS Personnel Services	-	25,000	34,000	(9,000)
<b>Total expenditures</b>	<b>170,003</b>	<b>167,382</b>	<b>\$ 229,125</b>	<b>\$ (61,743)</b>
Receipts over expenditures	55,767	16,604		
Unencumbered cash, beginning of year	58,671	114,438		
Unencumbered cash, end of year	<b>\$ 114,438</b>	<b>\$ 131,042</b>		

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

	Prior Year Actual	Actual
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 9,498	\$ 7,326
Total receipts	<u>9,498</u>	<u>7,326</u>
Expenditures:		
Public safety:		
Commodities	<u>2,901</u>	<u>19,640</u>
Total expenditures	<u>2,901</u>	<u>19,640</u>
Receipts over (under) expenditures	6,597	(12,314)
Unencumbered cash, beginning of year	<u>12,091</u>	<u>18,688</u>
Unencumbered cash, end of year	<u>\$ 18,688</u>	<u>\$ 6,374</u>

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Transfers in	\$ -	\$ -	\$ -	\$ -
Total receipts	-	-	-	-
<b>Expenditures:</b>				
General government:				
Capital outlay	56,770	24,378	\$ 231,529	\$ (207,151)
Total expenditures	56,770	24,378	\$ 231,529	\$ (207,151)
Receipts under expenditures	(56,770)	(24,378)		
Unencumbered cash, beginning of year	251,609	194,839		
Unencumbered cash, end of year	\$ 194,839	\$ 170,461		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ 133,076	\$ 129,847	\$ 139,061	\$ (9,214)
Motor vehicle	5,254	5,525	5,571	(46)
Delinquent property	921	710	-	710
<b>Intergovernmental revenue:</b>				
State and federal aid	12,587	7,861	15,000	(7,139)
Licenses and fees	83,030	118,668	11,099	107,569
Other	283	-	-	-
<b>Total receipts</b>	<u>235,151</u>	<u>262,611</u>	<u>\$ 170,731</u>	<u>\$ 91,880</u>
<b>Expenditures:</b>				
<b>Health and sanitation:</b>				
Personnel services	94,085	67,023	\$ 91,000	\$ (23,977)
Contractual services	18,269	21,914	47,487	(25,573)
Commodities	81,579	78,087	40,000	38,087
Capital outlay	6,075	12,948	128,600	(115,652)
<b>Total expenditures</b>	<u>200,008</u>	<u>179,972</u>	<u>\$ 307,087</u>	<u>\$ (127,115)</u>
Receipts over expenditures	35,143	82,639		
Unencumbered cash, beginning of year	<u>266,534</u>	<u>301,677</u>		
Unencumbered cash, end of year	<u>\$ 301,677</u>	<u>\$ 384,316</u>		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Donations	\$ 5,160	\$ 10,100	-	10,100
Sale of equipment	6,773	7,500	-	7,500
<b>Total receipts</b>	<u>11,933</u>	<u>17,600</u>	<u>\$ -</u>	<u>\$ 17,600</u>
<b>Expenditures:</b>				
General government:				
Capital outlay	139,463	27,123	\$ 340,377	\$ (313,254)
<b>Total expenditures</b>	<u>139,463</u>	<u>27,123</u>	<u>\$ 340,377</u>	<u>\$ (313,254)</u>
Receipts under expenditures	(127,530)	(9,523)		
Unencumbered cash, beginning of year	360,473	232,943		
Unencumbered cash, end of year	<u>\$ 232,943</u>	<u>\$ 223,420</u>		



KIOWA COUNTY, KANSAS  
 Emergency 911 Phone Service Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Tax receipts	\$ 16,175	\$ 43,092	\$ 15,000	\$ 28,092
Intergovernmental revenue:				
State and federal aid	80,753	-	-	-
<b>Total receipts</b>	<b>96,928</b>	<b>43,092</b>	<b>\$ 15,000</b>	<b>\$ 28,092</b>
<b>Expenditures:</b>				
Public safety:				
Contractual services	8,177	8,849	\$ 65,821	\$ (56,972)
Capital outlay	87,148	-	-	-
<b>Total expenditures</b>	<b>95,325</b>	<b>8,849</b>	<b>\$ 65,821</b>	<b>\$ (56,972)</b>
Receipts over expenditures	1,603	34,243		
Unencumbered cash, beginning of year	46,667	48,270		
Unencumbered cash, end of year	<b>\$ 48,270</b>	<b>\$ 82,513</b>		

**KIOWA COUNTY, KANSAS**  
**Hospital USDA Bond Reserve Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	<u>Prior Year Actual</u>	<u>Actual</u>
<b>Receipts:</b>		
Hospital	\$ 115,630	\$ -
Total receipts	<u>115,630</u>	<u>-</u>
<b>Expenditures:</b>		
Health and sanitation:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	115,630	-
Unencumbered cash, beginning of year	<u>-</u>	<u>115,630</u>
Unencumbered cash, end of year	<u>\$ 115,630</u>	<u>\$ 115,630</u>

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Transfers in	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Other	10,321	10,370	-	10,370
Total receipts	<u>40,321</u>	<u>40,370</u>	<u>\$ 30,000</u>	<u>\$ 10,370</u>
<b>Expenditures:</b>				
Health and sanitation:				
Contractual services	<u>4,328</u>	<u>1,281</u>	<u>\$ 348,268</u>	<u>\$ (346,987)</u>
Total expenditures	<u>4,328</u>	<u>1,281</u>	<u>\$ 348,268</u>	<u>\$ (346,987)</u>
Receipts over expenditures	35,993	39,089		
Unencumbered cash, beginning of year	<u>295,140</u>	<u>331,133</u>		
Unencumbered cash, end of year	<u>\$ 331,133</u>	<u>\$ 370,222</u>		

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

	<u>Prior Year Actual</u>	<u>Actual</u>
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 3,030,613	\$ 563,655
Insurance proceeds	686	-
Total receipts	<u>3,031,299</u>	<u>563,655</u>
Expenditures:		
Recovery projects	<u>3,124,916</u>	<u>128,850</u>
Total expenditures	<u>3,124,916</u>	<u>128,850</u>
Receipts over (under) expenditures	(93,617)	434,805
Unencumbered cash, beginning of year	<u>169,771</u>	<u>76,154</u>
Unencumbered cash, end of year	<u>\$ 76,154</u>	<u>\$ 510,959</u>

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Taxes:				
Ad valorem property	\$ 156,111	\$ 145,943	\$ 156,281	\$ (10,338)
Motor vehicle	5,961	6,458	6,534	(76)
Delinquent property	1,099	817	-	817
Other	21,418	42,251	42,251	-
<b>Total receipts</b>	<b>184,589</b>	<b>195,469</b>	<b>\$ 205,066</b>	<b>\$ (9,597)</b>
<b>Expenditures:</b>				
Public works:				
Personnel services	67,564	74,856	\$ 67,136	\$ 7,720
Contractual services	23,644	21,139	27,314	(6,175)
Commodities	91,789	111,197	122,071	(10,874)
Capital outlay	359	437	-	437
<b>Total expenditures</b>	<b>183,356</b>	<b>207,629</b>	<b>\$ 216,521</b>	<b>\$ (8,892)</b>
Receipts over (under) expenditures	1,233	(12,160)		
Unencumbered cash, beginning of year	19,840	34,908		
Adjustment to unencumbered cash for prior year canceled encumbrances	13,835	-		
<b>Unencumbered cash, end of year</b>	<b>\$ 34,908</b>	<b>\$ 22,748</b>		

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

	<u>Prior Year Actual</u>	<u>Actual</u>
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ -	284,091
Total receipts	<u>-</u>	<u>284,091</u>
Expenditures:		
General government:		
Transfer to General	-	-
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	-	284,091
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 284,091</u>

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

	<u>Prior Year Actual</u>	<u>Actual</u>
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ -	\$ -
Total receipts	<u>-</u>	<u>-</u>
Expenditures:		
Health and sanitation:		
Commodities	<u>-</u>	<u>851</u>
Total expenditures	<u>-</u>	<u>851</u>
Receipts over (under) expenditures	-	(851)
Unencumbered cash, beginning of year	<u>851</u>	<u>851</u>
Unencumbered cash, end of year	<u>\$ 851</u>	<u>\$ -</u>

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

	<u>Prior Year Actual</u>	<u>Actual</u>
<b>Receipts:</b>		
Licenses and fees	\$ 2,681	\$ 2,719
Total receipts	<u>2,681</u>	<u>2,719</u>
<b>Expenditures:</b>		
Public safety:		
Contractual services	<u>2,151</u>	<u>2,339</u>
Total expenditures	<u>2,151</u>	<u>2,339</u>
Receipts over expenditures	530	380
Unencumbered cash, beginning of year	<u>100</u>	<u>630</u>
Unencumbered cash, end of year	<u>\$ 630</u>	<u>\$ 1,010</u>



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

	Prior Year Actual	Actual
Receipts:		
Other	\$ 162	\$ 4,254
Total receipts	<u>162</u>	<u>4,254</u>
Expenditures:		
Public safety:		
Commodities	<u>6,491</u>	<u>-</u>
Total expenditures	<u>6,491</u>	<u>-</u>
Receipts over (under) expenditures	(6,329)	4,254
Unencumbered cash, beginning of year	<u>25,369</u>	<u>19,040</u>
Unencumbered cash, end of year	<u>\$ 19,040</u>	<u>\$ 23,294</u>

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

	<u>Prior Year Actual</u>	<u>Actual</u>
Receipts:		
Licenses and fees	\$ 12,304	\$ 14,142
Total receipts	<u>12,304</u>	<u>14,142</u>
Expenditures:		
General government:		
Capital outlay	<u>24,545</u>	<u>7,997</u>
Total expenditures	<u>24,545</u>	<u>7,997</u>
Receipts over (under) expenditures	(12,241)	6,145
Unencumbered cash, beginning of year	<u>29,241</u>	<u>17,000</u>
Unencumbered cash, end of year	<u>\$ 17,000</u>	<u>\$ 23,145</u>

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ 928,624	\$ 988,500	\$ 1,058,540	\$ (70,040)
Motor vehicle	34,089	38,098	38,856	(758)
Delinquent property	6,343	5,048	-	5,048
Intergovernmental revenues	264,374	267,018	266,429	589
Other	4,939	1,950	-	1,950
<b>Total receipts</b>	<b>1,238,369</b>	<b>1,300,614</b>	<b>\$ 1,363,825</b>	<b>\$ (63,211)</b>
<b>Expenditures:</b>				
<b>Public works:</b>				
Personnel services	590,000	595,386	\$ 689,752	\$ (94,366)
Contractual services	130,984	166,165	216,993	(50,828)
Commodities	487,995	477,144	358,500	118,644
Capital outlay	44,486	48,558	98,500	(49,942)
<b>Total expenditures</b>	<b>1,253,465</b>	<b>1,287,253</b>	<b>\$ 1,363,745</b>	<b>\$ (76,492)</b>
Receipts over (under) expenditures	(15,096)	13,361		
Unencumbered cash, beginning of year	22,506	7,467		
Adjustment to unencumbered cash for prior year canceled encumbrances	57	-		
<b>Unencumbered cash, end of year</b>	<b>\$ 7,467</b>	<b>\$ 20,828</b>		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ 116,393	\$ 117,557	\$ 120,201	\$ (2,644)
Motor vehicle	2,416	3,075	3,191	(116)
Delinquent property	575	431	-	431
<b>Total receipts</b>	<b>119,384</b>	<b>121,063</b>	<b>\$ 123,392</b>	<b>\$ (2,329)</b>
<b>Expenditures:</b>				
<b>Public safety:</b>				
Personnel services	53,169	55,024	\$ 36,415	\$ 18,609
Contractual services	28,606	13,299	22,398	(9,099)
Commodities	14,766	24,408	27,000	(2,592)
Capital outlay	3,824	59,594	93,891	(34,297)
<b>Total expenditures</b>	<b>100,365</b>	<b>152,325</b>	<b>\$ 179,704</b>	<b>\$ (27,379)</b>
Receipts over (under) expenditures	19,019	(31,262)		
Unencumbered cash, beginning of year	38,035	57,054		
Unencumbered cash, end of year	<u>\$ 57,054</u>	<u>\$ 25,792</u>		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ -	\$ 155	\$ -	\$ 155
Motor vehicle	2,173	486	-	486
Delinquent property	310	93	-	93
Total receipts	<u>2,483</u>	<u>734</u>	<u>\$ -</u>	<u>\$ 734</u>
<b>Expenditures:</b>				
<b>Public works:</b>				
Contractual	110,127	20,400	\$ 15,000	\$ 5,400
Commodities	-	11,556	31,000	(19,444)
Capital outlay	-	-	338,145	(338,145)
Total expenditures	<u>110,127</u>	<u>31,956</u>	<u>\$ 384,145</u>	<u>\$ (352,189)</u>
Receipts under expenditures	(107,644)	(31,222)		
Unencumbered cash, beginning of year	<u>481,512</u>	<u>373,868</u>		
Unencumbered cash, end of year	<u>\$ 373,868</u>	<u>\$ 342,646</u>		

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

	<u>Prior Year Actual</u>	<u>Actual</u>
Receipts:		
Other	\$ 71,910	\$ 26,174
Total receipts	<u>71,910</u>	<u>26,174</u>
Expenditures:		
Public safety:		
Commodities	<u>47,992</u>	<u>48,403</u>
Total expenditures	<u>47,992</u>	<u>48,403</u>
Receipts over (under) expenditures	23,918	(22,229)
Unencumbered cash, beginning of year	<u>9,130</u>	<u>33,048</u>
Unencumbered cash, end of year	<u>\$ 33,048</u>	<u>\$ 10,819</u>

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ -	\$ 149,600	\$ 160,212	\$ (10,612)
Motor vehicle	4,342	1,280	-	1,280
Delinquent property	621	509	-	509
Other	21,719	2,211	-	2,211
<b>Total receipts</b>	<b>26,682</b>	<b>153,600</b>	<b>\$ 160,212</b>	<b>\$ (6,612)</b>
<b>Expenditures:</b>				
<b>Public works:</b>				
Contractual	226	-	\$ 14,626	\$ (14,626)
Commodities	205,373	245,946	234,000	11,946
Capital outlay	-	-	10,000	(10,000)
<b>Total expenditures</b>	<b>205,599</b>	<b>245,946</b>	<b>\$ 258,626</b>	<b>\$ (12,680)</b>
Receipts under expenditures	(178,917)	(92,346)		
Unencumbered cash, beginning of year	317,505	138,588		
Unencumbered cash, end of year	\$ 138,588	\$ 46,242		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Transfers in	\$ -	\$ -	\$ -	\$ -
<b>Total receipts</b>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>				
Public works:				
Capital outlay	25,570	35,965	\$ 81,854	\$ (45,889)
<b>Total expenditures</b>	<u>25,570</u>	<u>35,965</u>	<u>\$ 81,854</u>	<u>\$ (45,889)</u>
Receipts under expenditures	(25,570)	(35,965)		
Unencumbered cash, beginning of year	<u>88,354</u>	<u>62,784</u>		
Unencumbered cash, end of year	<u>\$ 62,784</u>	<u>\$ 26,819</u>		



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

	Prior Year Actual	Actual
Receipts:		
Licenses and fees	\$ 26,132	\$ 26,471
Total receipts	<u>26,132</u>	<u>26,471</u>
Expenditures:		
General government:		
Personnel	5,730	4,527
Contractual	2,131	533
Commodities	1,730	591
Transfers out	<u>20,419</u>	<u>16,541</u>
Total expenditures	<u>30,010</u>	<u>22,192</u>
Receipts over (under) expenditures	(3,878)	4,279
Unencumbered cash, beginning of year	<u>20,419</u>	<u>16,541</u>
Unencumbered cash, end of year	<u>\$ 16,541</u>	<u>\$ 20,820</u>

**KIOWA COUNTY, KANSAS**  
**Women, Infants and Children Grant Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	<u>Prior Year Actual</u>	<u>Actual</u>
<b>Receipts:</b>		
Intergovernmental revenue:		
State and federal aid	<u>\$ 180,405</u>	<u>\$ 168,989</u>
<b>Total receipts</b>	<u>180,405</u>	<u>168,989</u>
<b>Expenditures:</b>		
Health and sanitation:		
Commodities	<u>168,560</u>	<u>166,105</u>
<b>Total expenditures</b>	<u>168,560</u>	<u>166,105</u>
<b>Receipts over expenditures</b>	11,845	2,884
<b>Unencumbered cash, beginning of year</b>	<u>20,222</u>	<u>32,067</u>
<b>Unencumbered cash, end of year</b>	<u><u>\$ 32,067</u></u>	<u><u>\$ 34,951</u></u>

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

	<u>Prior Year Actual</u>	<u>Actual</u>
Receipts:		
Licenses and fees	\$ 120	\$ 175
Total receipts	<u>120</u>	<u>175</u>
Expenditures:		
Public safety:		
Commodities	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	120	175
Unencumbered cash, beginning of year	<u>265</u>	<u>385</u>
Unencumbered cash, end of year	<u>\$ 385</u>	<u>\$ 560</u>

# Bond and Interest Fund

## Fund Description

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

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ 74,986	\$ 82,554	\$ 88,440	\$ (5,886)
Motor vehicle	2,512	3,162	3,172	(10)
Delinquent property	531	429	-	429
Hospital reimbursement	85,208	111,926	85,441	26,485
<b>Total receipts</b>	<b>163,237</b>	<b>198,071</b>	<b>\$ 177,053</b>	<b>\$ 21,018</b>
<b>Expenditures:</b>				
<b>General government:</b>				
Principal	\$ 26,273	\$ 34,834	\$ 54,588	\$ (19,754)
Interest and fees	55,640	67,171	32,089	35,082
Cash basis reserve	-	-	120,000	(120,000)
Hospital revenue bond	85,208	111,693	85,441	26,252
<b>Total expenditures</b>	<b>167,121</b>	<b>213,698</b>	<b>\$ 292,118</b>	<b>\$ (78,420)</b>
Receipts under expenditures	(3,884)	(15,627)		
Unencumbered cash, beginning of year	119,871	115,987		
Unencumbered cash, end of year	<u>\$ 115,987</u>	<u>\$ 100,360</u>		

# Business Funds

## Fund Description

The Business Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the County Commissioners is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County Commissioners have decided that periodic determination of net income is appropriate for accountability purposes.

The Business Funds used by Kiowa County, Kansas, are:

### **Solid Waste:**

This fund is used to account for the activities of the County's landfill operations.

### **Health Insurance:**

This fund is an internal service fund used to account for monies for the self-insurance of employee health costs which may occur. Note: The County does not budget for this fund.

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
User fees	\$ 118,380	\$ 93,719	\$ 116,000	\$ (22,281)
<b>Total receipts</b>	<u>118,380</u>	<u>93,719</u>	<u>\$ 116,000</u>	<u>\$ (22,281)</u>
<b>Expenditures:</b>				
<b>Health and sanitation:</b>				
Personnel services	108,033	91,550	\$ 121,930	\$ (30,380)
Contractual services	25,465	22,274	36,000	(13,726)
Commodities	36,220	29,915	41,000	(11,085)
Capital outlay	13,036	75,740	23,000	52,740
<b>Total expenditures</b>	<u>182,754</u>	<u>219,479</u>	<u>\$ 221,930</u>	<u>\$ (2,451)</u>
Receipts under expenditures	(64,374)	(125,760)		
Unencumbered cash, beginning of year	<u>209,750</u>	<u>145,376</u>		
Unencumbered cash, end of year	<u>\$ 145,376</u>	<u>\$ 19,616</u>		

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

	<u>Prior Year Actual</u>	<u>Actual</u>
Receipts:		
Premiums	\$ 482,778	\$ 424,314
Use of money and property	<u>2,169</u>	<u>1,240</u>
Total receipts	<u>484,947</u>	<u>425,554</u>
Expenditures:		
General government:		
Claims paid	<u>379,383</u>	<u>537,468</u>
Total expenditures	<u>379,383</u>	<u>537,468</u>
Receipts over (under) expenditures	105,564	(111,914)
Unencumbered cash, beginning of year	<u>254,488</u>	<u>360,052</u>
Unencumbered cash, end of year	<u><u>\$ 360,052</u></u>	<u><u>\$ 248,138</u></u>



## Related Municipal Entities

### Fund Description

Related municipal entities are legally separate from the County. The governing bodies of all of following related municipal entities are appointed by the County Commission. Each related municipal entity has a December 31<sup>st</sup> year end. Neither related municipal entity is subject to a legally adopted annual operating budget; however, internal operating budget information is presented for the Kiowa County Extension Council.

The related municipal entities included by Kiowa County, Kansas, are:

#### Kiowa County Extension Council:

The Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council is governed by an elected executive board. The County levies taxes for the support of the Council.

#### Kiowa County Public Library:

The Library Board operates the County's libraries and provides services for the residents of Kiowa County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library buildings are titled to the County. Bond issuances for the Library's benefit must be approved by the County.

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

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Internal Budget*	
<b>Receipts:</b>				
Intergovernmental revenue	\$ 147,052	\$ 145,458	\$ 147,052	\$ (1,594)
Use of money and property	2,501	2,227	-	2,227
Other	1,625	1,759	14,000	(12,241)
<b>Total receipts</b>	<b>151,178</b>	<b>149,444</b>	<b>\$ 161,052</b>	<b>\$ (11,608)</b>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
Personnel services	131,486	125,202	\$ 139,500	\$ (14,298)
Contractual services	1,412	3,225	4,000	(775)
Commodities	11,948	12,090	19,200	(7,110)
Capital outlay	8,752	7,421	11,800	(4,379)
<b>Total expenditures</b>	<b>153,598</b>	<b>147,938</b>	<b>\$ 174,500</b>	<b>\$ (26,562)</b>
Receipts over (under) expenditures	(2,420)	1,506		
Unencumbered cash, beginning of year	48,858	46,438		
Unencumbered cash, end of year	\$ 46,438	\$ 47,944		

\* Note: This is an internal operating budget only. The Extension Council is not subject to a legal budget.

**KIOWA COUNTY, KANSAS**  
**Kiowa County Public Library**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2012**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Actual</u>
<b>Receipts:</b>		
Intergovernmental revenues	\$ 70,370	\$ 65,370
Licenses and fees	557	1,310
Use of money and property	1,032	613
Other	<u>6,246</u>	<u>7,825</u>
Total receipts	<u>78,205</u>	<u>75,118</u>
<b>Expenditures:</b>		
<b>Culture and recreation:</b>		
Personnel services	54,040	66,283
Contractual services	3,239	2,426
Commodities	5,355	2,819
Capital outlay	<u>8,550</u>	<u>19,903</u>
Total expenditures	<u>71,184</u>	<u>91,431</u>
Receipts over (under) expenditures	7,021	(16,313)
Unencumbered cash, beginning of year	<u>249,579</u>	<u>256,600</u>
Unencumbered cash, end of year	<u>\$ 256,600</u>	<u>\$ 240,287</u>

# Agency Funds

## Fund Description

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

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

### District Court:

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

### Law Library:

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

### County Health Aid:

This fund is used to account for gifts received from donors whom have specifically restricted the use of the funds to be allocated at the discretion of the County Health Administrators.

### County Health Kids Count:

This fund is used to account for funds received from participating agencies to provide services to families in crisis and youth at risk.

### Sheriff Special Investigations:

This fund is used to account for special investigations' transactions by the Sheriff's department.

### Sheriff Inmate:

This fund is used to account for monies held in trust for inmates. It is also used to account for the commissary transactions prior to forwarding profits to the County's general fund.

### County Treasurer – Bail Bonds:

This fund is used to account for bail bonds for monies held as bail bonds by the Sheriff's department.

### County Treasurer – Driver's License:

This fund is used to account for processing of driver's licenses by the County Treasurer's office.

### County Treasurer – Disaster Relief Donations:

This fund is used to account for the collections of donations received for benefit of employees and the County as a result of the disaster experienced May 4, 2007.

### County Treasurer – Heritage Trust Fund:

This fund is used to account for fees allocated to the Heritage Trust Fund from mortgage registration fees.

### County Treasurer – Sheriff Donations:

This fund is used to account for donations of monies for use by the Sheriff's department.

### County Treasurer – Stray Animal:

This fund is used to account for the net proceeds from the sale of stray animals within the County.

# Agency Funds

## County Treasurer - Wildlife and Parks:

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

## County Treasurer - Motor Vehicle Fees and Sales Tax Collections:

This fund is used to account for fees assessed to register certain motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for taxes collected on the sale of motor vehicles and trailers.

## County Treasurer - Tax Collections:

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

## County Treasurer - Tax Distributions:

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

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

	Cash Balance 01/01/12	Receipts	Disburse- ments	Cash Balance 12/31/12
Agency Funds:				
District Court	\$ 109,021	\$ 426,373	\$ 524,217	\$ 11,177
Law Library	62,215	9,631	2,678	69,168
County Health Aid	17,245	15	4,166	13,094
County Health Kids Count	16,443	1,471	349	17,565
Sheriff Special Investigations	1,430	-	-	1,430
Sheriff Inmate	18,970	31,654	49,389	1,235
County Treasurer:				
Bail Bonds	-	3,010	3,010	-
Disaster Relief Donations	1,604	-	-	1,604
Driver's License	358	13,735	14,070	23
Heritage Trust Fund	570	3,557	3,718	409
Sheriff Donations	492	150	-	642
Wildlife and Parks	211	3,870	3,954	127
Motor Vehicle Fees and Sales Tax Collections	16,925	401,756	412,871	5,810
Tax Collections	7,165,278	12,683,919	11,760,297	8,088,900
Tax Distributions	-	5,568,222	5,568,222	-
<b>Total</b>	<b>\$ 7,410,762</b>	<b>\$ 19,147,363</b>	<b>\$ 18,346,941</b>	<b>\$ 8,211,184</b>

## Other Supplemental Information

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ 2,763,747	\$ 3,352,703	\$ 3,547,763	\$ (195,060)
Motor vehicle	105,256	116,261	114,421	1,840
Delinquent property	18,938	15,822	-	15,822
Interest and fees:				
Delinquent	11,090	10,432	10,000	432
Local sales	236,333	309,872	155,000	154,872
<b>Total taxes</b>	<b>3,135,364</b>	<b>3,805,090</b>	<b>3,827,184</b>	<b>(22,094)</b>
<b>Intergovernmental revenue:</b>				
State grants	-	-	70,000	(70,000)
Contract law	7,497	-	-	-
Jail Inmate Contracts	87,418	121,447	35,000	86,447
Mineral production tax	28,161	42,279	20,000	22,279
<b>Total intergovernmental revenue</b>	<b>123,076</b>	<b>163,726</b>	<b>125,000</b>	<b>38,726</b>
<b>Licenses and fees:</b>				
Mortgage registration fees	29,446	87,228	12,000	75,228
Sheriff fees	3,186	2,955	5,000	(2,045)
Officers' fees	53,487	49,503	57,500	(7,997)
<b>Total licenses and fees</b>	<b>86,119</b>	<b>139,686</b>	<b>74,500</b>	<b>65,186</b>
<b>Use of money and property:</b>				
Interest on investments	31,327	16,107	40,000	(23,893)
<b>Other:</b>				
Other	123,508	111,679	40,000	71,679
<b>Transfers in</b>	<b>20,419</b>	<b>16,541</b>	<b>-</b>	<b>16,541</b>
<b>Total receipts</b>	<b>\$ 3,519,813</b>	<b>\$ 4,252,829</b>	<b>\$ 4,106,684</b>	<b>\$ 146,145</b>



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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
<b>Expenditures:</b>				
<b>General government:</b>				
General and administrative:				
Personnel services	\$ 24,001	\$ 40,044	\$ 39,620	\$ 424
Contractual services	250,674	271,066	293,014	(21,948)
Commodities	48,786	9,490	11,500	(2,010)
Capital outlay	3,992	5,350	87,750	(82,400)
Total general and administrative	327,453	325,950	431,884	(105,934)
County Commission:				
Personnel services	89,565	89,825	67,566	22,259
Contractual services	120,367	84,500	98,500	(14,000)
Commodities	901	18,852	19,000	(148)
Capital outlay	5,044	2,899	10,000	(7,101)
Total County Commission	215,877	196,076	195,066	1,010
County Clerk:				
Personnel services	78,697	88,993	79,827	9,166
Contractual services	4,788	2,374	5,750	(3,376)
Commodities	2,819	3,215	5,000	(1,785)
Capital outlay	458	1,139	4,000	(2,861)
Total County Clerk	86,762	95,721	94,577	1,144
County Treasurer:				
Personnel services	81,275	88,104	84,600	3,504
Contractual services	3,938	3,640	7,900	(4,260)
Commodities	4,688	2,560	6,100	(3,540)
Capital outlay	709	-	-	-
Total County Treasurer	90,610	94,304	98,600	(4,296)
Register of Deeds:				
Personnel services	46,004	49,260	57,132	(7,872)
Contractual services	12,599	4,139	7,020	(2,881)
Commodities	5,909	2,455	3,500	(1,045)
Capital outlay	-	-	5,000	(5,000)
Total Register of Deeds	64,512	55,854	72,652	(16,798)
Direct election:				
Personnel services	6,932	7,771	9,946	(2,175)
Commodities	9,472	18,711	30,995	(12,284)
Total direct election	16,404	26,482	40,941	(14,459)

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Commons Media Center:				
Personnel services	\$ -	\$ 38,500	\$ 38,500	\$ -
Contractual services	70,000	8,000	8,000	-
Commodities	-	3,500	3,500	-
Capital outlay	-	10,000	10,000	-
Total Commons Media Center	70,000	60,000	60,000	-
Employee benefits:				
Health insurance	755,813	730,750	900,000	(169,250)
KPERS	146,087	209,752	187,777	21,975
FICA	154,456	165,581	187,290	(21,709)
Other	10,731	5,364	10,500	(5,136)
Total employee benefits	1,067,087	1,111,447	1,285,567	(174,120)
Community Center:				
Contractual services	14,950	14,424	10,000	4,424
Commodities	2,652	1,517	4,000	(2,483)
Capital outlay	5,002	1,282	-	1,282
Total Community Center	22,604	17,223	14,000	3,223
Commons Building:				
Contractual services	-	34,616	30,000	4,616
Commodities	-	1,290	2,500	(1,210)
Total Community Center	-	35,906	32,500	3,406
Other agencies:				
Agricultural extension	109,300	109,300	109,300	-
Conservation district	13,000	15,000	15,000	-
County fair	18,500	18,500	18,500	-
Historical records	40,000	40,000	40,000	-
Library	70,370	65,370	65,370	-
Services for elderly	50,236	50,236	50,236	-
Swimming pool	10,000	10,000	10,000	-
Economic development	20,000	20,000	20,000	-
Housing Authority	-	10,000	10,000	-
Rural Opportunity Zone	-	1,500	2,250	(750)
Total other agencies	331,406	339,906	340,656	(750)
<b>Total general government</b>	<b>2,292,715</b>	<b>2,358,869</b>	<b>2,666,443</b>	<b>(307,574)</b>

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
<b>Public safety:</b>				
County Attorney:				
Personnel services	\$ 69,825	\$ 70,005	\$ 70,000	\$ 5
Contractual services	10,615	8,333	5,000	3,333
Commodities	9,268	2,879	4,100	(1,221)
Total County Attorney	89,708	81,217	79,100	2,117
County Attorney - diversion:				
Personnel services	8,069	6,758	7,500	(742)
Contractual services	32,304	11,350	7,500	3,850
Commodities	-	-	5,000	(5,000)
Capital outlay	-	-	10,000	(10,000)
Total County Attorney - diversion	40,373	18,108	30,000	(11,892)
Sheriff:				
Personnel services	524,276	452,184	546,196	(94,012)
Contractual services	74,064	81,602	43,000	38,602
Commodities	63,405	70,101	51,000	19,101
Capital outlay	3,650	29,658	30,000	(342)
Total Sheriff	665,395	633,545	670,196	(36,651)
Sheriff - jail:				
Personnel services	159,574	155,419	161,100	(5,681)
Contractual services	24,026	24,044	25,000	(956)
Commodities	48,953	42,153	41,100	1,053
Capital outlay	2,970	691	2,000	(1,309)
Total Sheriff - jail	235,523	222,307	229,200	(6,893)
District court:				
Contractual services	40,457	31,308	69,960	(38,652)
Commodities	32,274	19,624	4,160	15,464
Capital outlay	2,283	27,049	4,500	22,549
Total district court	75,014	77,981	78,620	(639)
Emergency operations center:				
Personnel services	42,479	118,543	120,000	(1,457)
Contractual services	12,117	21,088	15,000	6,088
Commodities	8,833	8,288	13,000	(4,712)
Capital outlay	10,990	4,750	10,000	(5,250)
Total emergency operations center	74,419	152,669	158,000	(5,331)

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Other agencies:				
Weather tower	\$ 2,044	\$ 3,016	\$ 2,500	\$ 516
<b>Total public safety</b>	<b>1,182,476</b>	<b>1,188,843</b>	<b>1,247,616</b>	<b>(58,773)</b>
<b>Health and sanitation:</b>				
Other agencies:				
Ambulance	157,875	165,465	165,000	465
Mental rehabilitation	5,000	2,500	2,500	-
Area Mental Health	30,000	25,000	25,000	-
Total other agencies	192,875	192,965	192,500	465
<b>Total health and sanitation</b>	<b>192,875</b>	<b>192,965</b>	<b>192,500</b>	<b>465</b>
<b>Transfers out</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>Total expenditures</b>	<b>\$ 3,698,066</b>	<b>\$ 3,770,677</b>	<b>\$ 4,136,559</b>	<b>\$ (365,882)</b>

KIOWA COUNTY, KANSAS  
 Long Term Recovery Fund  
 Schedule of Receipts and Disbursements  
 Regulatory Basis  
 For the Year Ended December 31, 2012

	Balance 01/01/12	Receipts	Disburse- ments	Balance 12/31/12
Misc Disaster Administration	\$ 43,506	\$ -	\$ -	\$ 43,506
Federal Disaster Administration	206,663	39,768	265	246,166
Road and Bridge Temporary Relocation	(2,017)	-	-	(2,017)
Landfill Cover Dirt	5,221	-	-	5,221
Landfill Equipment Rental D-8	340	-	-	340
Road and Bridge Shop Cleanup				
Overtime Labor 75%	22,949	-	-	22,949
Road and Bridge Equipment Storage Building	42,394	-	-	42,394
Road and Bridge Office Contents	(1,076)	-	-	(1,076)
Road and Bridge Shop Building	(87,237)	-	-	(87,237)
4-H Building Contents	17,099	-	-	17,099
4-H Storage Shed	658	-	-	658
The Recycle Building - 28	(182,798)	-	-	(182,798)
Kiowa County Show Barn	(166,393)	-	-	(166,393)
Bindweed Building	(28,003)	-	-	(28,003)
Recycle Building - 018	(31,631)	-	-	(31,631)
Courthouse Storage PODS	5,439	-	-	5,439
4-H Building	137,722	-	-	137,722
Fire Truck Garage and Storage	(38,538)	-	-	(38,538)
Bindweed Office Contents	4,083	-	-	4,083
Landfill White Goods Removal	2,479	-	-	2,479
Landfill Chain Link Fence	6,665	-	-	6,665
North Landfill Water Roads	7,183	-	-	7,183
North Landfill Equipment Rental - Scissor Lift	123	-	-	123
Library	286,654	-	-	286,654
KCMH	(9,947)	-	-	(9,947)
Generator Building	(16,748)	-	-	(16,748)
Courthouse Maintenance Building	111,772	-	-	111,772
Radio Tower	49,957	-	-	49,957
Storage Shed at Sheriff's Office	55,882	-	-	55,882
Library Contents	294,213	-	5,364	288,849
Fire Station - Homeland Security Contents	(17,712)	-	-	(17,712)
Museum	(649,197)	510,364	115,008	(253,841)
Commissioners' Temporary Relocation	(14,049)	8,403	-	(5,646)
EMS Contents	(8,295)	-	-	(8,295)
Temporary Emergency Generator	(5,963)	-	-	(5,963)
County Jail	(187,440)	-	-	(187,440)
Autos	(9,720)	-	-	(9,720)
Repairs to Courthouse	(10,995)	-	-	(10,995)
Courthouse Building	35,264	-	-	35,264
R&B Contractors Equipment	34,040	-	-	34,040
Museum Contents	6,158	-	4,353	1,805
Storage Containers	(12,503)	-	-	(12,503)
Radio Antenna	3,276	-	-	3,276
Jail Contents	105,398	-	3,860	101,538
County Impound Lot	(6,963)	-	-	(6,963)
Damaged County Dumpsters	5,900	-	-	5,900
Courthouse Grounds	(36,219)	-	-	(36,219)
County-wide Tree Debris Removal	(524)	-	-	(524)
Courthouse Contents	(13,548)	-	-	(13,548)
Courthouse Contents Restoration	95,345	-	-	95,345
Sheriff Surveillance Equipment	3,696	-	-	3,696

KIOWA COUNTY, KANSAS  
 Long Term Recovery Fund  
 Schedule of Receipts and Disbursements  
 Regulatory Basis  
 For the Year Ended December 31, 2012

(continued)	Balance 01/01/12	Receipts	Disburse- ments	Balance 12/31/12
Temporary Fire Station Relocation	\$ (43,103)	\$ 5,120	\$ -	\$ (37,983)
Landfill Equipment Rental	1,402	-	-	1,402
County Road Repair	46,151	-	-	46,151
Fire Station Contents	38,086	-	-	38,086
Courthouse Temp Relocation 100%	(1,435)	-	-	(1,435)
Courthouse Temporary Facilities	(16,638)	-	-	(16,638)
Road and Bridge Shop Contents	(722)	-	-	(722)
Landfill Access Agreement	(150)	-	-	(150)
	<u>\$ 76,154</u>	<u>\$ 563,655</u>	<u>\$ 128,850</u>	<u>\$ 510,959</u>

KIOWA COUNTY, KANSAS  
 Reconciliation of 2011 Tax Roll  
 Regulatory Basis  
 For the Year Ended December 31, 2012

2011 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		\$ 11,454,690
Supplemental tax roll		21,957
2011 taxes abated		<u>(93,350)</u>
2011 tax roll as adjusted		<u>\$ 11,383,297</u>
2011 Tax Roll Accounted For:		
2011 current tax collections		\$ 11,271,272
Delinquent taxes:		
Personal property tax warrants	\$ 89,361	
Real estate taxes	<u>22,664</u>	<u>112,025</u>
2011 total tax roll		<u>\$ 11,383,297</u>