

KINGMAN COUNTY, KANSAS

Financial Statements With Independent Auditors' Report

For the Year Ended December 31, 2011

KINGMAN COUNTY, KANSAS
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 For the Year Ended December 31, 2011

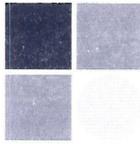
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Financial Statements With Independent Auditors' Report
For the Year Ended December 31, 2011

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Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the County Commission
Kingman County, Kansas
Kingman, Kansas

We have audited the accompanying financial statements of **Kingman County, Kansas**, as of and for the year ended December 31, 2011, as listed in the table of contents. These financial statements are the responsibility of **Kingman County, Kansas'** management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The financial statements referred to above include the primary government of **Kingman County, Kansas** and one of its three component units. The financial statements do not include financial data for two of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the County's primary government. As a result, these financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of **Kingman County, Kansas**, as of December 31, 2011, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. In accordance with accounting principles generally accepted in the United States of America, **Kingman County, Kansas** has issued separate reporting entity financial statements for these two component units.

As described more fully in Note 1, **Kingman County, Kansas** has prepared these financial statements using accounting practices prescribed or permitted by the State of Kansas, whose practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraphs, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Kingman County, Kansas**, as of December 31, 2011, or the changes in its financial position for the year then ended.

Kingman County, Kansas

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In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of each fund of **Kingman County, Kansas**, as of December 31, 2011, and their respective cash receipts and disbursements and budgetary results for the year then ended on the basis of accounting described in Note 1.

Adams, Brown, Beran & Ball

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

June 11, 2012

KINGMAN COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2011

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Categories							
General Fund	\$ 889,418	-	2,543,364	2,393,716	1,039,066	83,648	1,122,714
Special Revenue Funds							
Road and Bridge Fund	-	-	1,719,086	1,719,086	-	32,220	32,220
Special Bridge Fund	248,253	-	193,925	305,942	136,236	-	136,236
Public Health Fund	(5,164)	-	397,937	306,195	86,578	12,055	98,633
Activity Center Maintenance Fund	10,841	-	105,225	107,263	8,803	3,460	12,263
Extension Council Fund	2,880	-	136,059	138,939	-	-	-
County Appraiser Fund	43,226	-	165,343	152,495	56,074	3,810	59,884
Noxious Weed Fund	55,401	-	131,344	153,513	33,232	2,405	35,637
Noxious Weed Capital Outlay Fund	41,859	-	-	-	41,859	-	41,859
Election Fund	58,950	-	6,533	34,937	30,546	3,250	33,796
Council on Aging Fund	10,243	-	136,459	146,702	-	-	-
Ambulance Fund	22,528	-	176,899	193,937	5,490	30,815	36,305
Mental Health Fund	5,562	-	52,103	57,665	-	-	-
Mental Retardation Fund	2,488	-	58,507	60,995	-	-	-
Employee Benefits Fund	652,915	-	1,459,864	1,517,963	594,816	-	594,816
Special Parks and Recreation Fund	1,476	-	1,431	-	2,907	-	2,907
Special Alcohol and Drug Program Fund	1,055	-	3,665	2,800	1,920	-	1,920
Emergency Telephone Services (911) Fund	92,930	-	45,683	188,420	(49,807)	167,941	118,134
Special Machinery Fund	45,367	-	44,448	7,500	82,315	-	82,315
Special Highway Improvement Fund	283,032	-	194,686	180,236	297,482	-	297,482
Register of Deeds Technology Fund	34,758	-	26,236	23,285	37,709	-	37,709
SGKEDD Home Grant Fund	-	-	91,381	80,780	10,601	-	10,601
County Wide .075% Sales Tax Fund	-	-	561,917	-	561,917	-	561,917
Capital Project Funds							
Capital Project Road #2 Fund	61,342	-	-	61,342	-	-	-
Activity Center Roof Replacement Fund	83,597	-	-	-	83,597	-	83,597
Debt Service Fund							
Bond and Interest Fund	18,949	-	302,992	302,976	18,965	-	18,965
Fiduciary Fund Category							
Private Purpose Trust Funds							
Special Motor Vehicle Fund	-	-	85,772	85,772	-	10,952	10,952
Prosecutor Training Assistance Fund	5,403	-	1,620	909	6,114	-	6,114
Total Primary Government	2,667,309	-	8,642,479	8,223,368	3,086,420	350,556	3,436,976
Component Unit							
Extension Council	38,698	-	183,088	189,497	32,289	-	32,289
Total Reporting Entity (Excluding Agency Funds)	\$ 2,706,007	-	8,825,567	8,412,865	3,118,709	350,556	3,469,265

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

KINGMAN COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2011

Composition of Cash	
Checking Accounts	\$ 12,496,936
Cash on Hand	980
Certificates of Deposit	<u>1,130,000</u>
Total Primary Government	13,627,916
Component Unit	32,289
Distributable Funds per Statement 4-1	(10,057,916)
Agency Funds Per Statement 4-2	<u>(133,024)</u>
Total Reporting Entity (Excluding Agency Funds)	\$ <u>3,469,265</u>

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

KINGMAN COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 For the Year Ended December 31, 2011

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Categories					
General Fund	\$ 2,531,822	-	2,531,822	2,393,716	(138,106)
Special Revenue Funds					
Road and Bridge Fund	1,747,618	-	1,747,618	1,719,086	(28,532)
Special Bridge Fund	320,377	-	320,377	305,942	(14,435)
Public Health Fund	334,066	-	334,066	306,195	(27,871)
Activity Center Maintenance Fund	128,412	-	128,412	107,263	(21,149)
Extension Council Fund	142,559	-	142,559	138,939	(3,620)
County Appraiser Fund	184,164	-	184,164	152,495	(31,669)
Noxious Weed Fund	153,717	-	153,717	153,513	(204)
Noxious Weed Capital Outlay Fund	41,859	-	41,859	-	(41,859)
Election Fund	55,000	-	55,000	34,937	(20,063)
Council on Aging Fund	149,731	-	149,731	146,702	(3,029)
Ambulance Fund	198,382	-	198,382	193,937	(4,445)
Mental Health Fund	60,969	-	60,969	57,665	(3,304)
Mental Retardation Fund	61,073	-	61,073	60,995	(78)
Employee Benefits Fund	1,653,300	-	1,653,300	1,517,963	(135,337)
Special Parks and Recreation Fund	5,246	-	5,246	-	(5,246)
Special Alcohol and Drug Program Fund	5,500	-	5,500	2,800	(2,700)
Emergency Telephone Services (911) Fund	108,701	167,941	276,642	188,420	(88,222)
Debt Service Fund					
Bond and Interest Fund	319,532	-	319,532	302,976	(16,556)

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

KINGMAN COUNTY, KANSAS
General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,644,573	1,770,672	1,904,807	(134,135)
Delinquent Tax	31,859	51,021	-	51,021
Vehicle Tax	128,507	131,660	118,812	12,848
Mineral Production Tax	62,583	71,480	35,000	36,480
Local Alcohol Liquor Tax	1,984	1,431	3,329	(1,898)
Total Taxes and Shared Revenues	1,869,506	2,026,264	2,061,948	(35,684)
Intergovernmental				
Federal Aid and Grants	14,480	48,656	-	48,656
Licenses and Fees				
Mortgage Registration Fees	59,720	71,622	40,000	31,622
County Officers' Fees	44,850	100,792	40,000	60,792
Total Licenses and Fees	104,570	172,414	80,000	92,414
Charges for Services				
Attorney and Docket Fees	13,282	16,579	14,000	2,579
Solid Waste Disposal Fees	60,952	59,198	-	59,198
Total Charges for Services	74,234	75,777	14,000	61,777
Use of Money and Property				
Interest on Investments	24,331	14,166	25,000	(10,834)
Interest on Delinquent Taxes	32,761	38,083	20,000	18,083
Total Use of Money and Property	57,092	52,249	45,000	7,249
Miscellaneous				
Reimbursed Expenses	74,454	49,999	80,000	(30,001)
911 Dispatch Reimbursement	149,947	93,137	-	93,137
Zoning Fees	1,120	2,640	2,000	640
Transfers In	16,032	6,268	185	6,083
Miscellaneous	15,854	15,960	10,000	5,960
Total Miscellaneous	257,407	168,004	92,185	75,819
Total Cash Receipts	\$ 2,377,289	2,543,364	2,293,133	250,231

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

KINGMAN COUNTY, KANSAS
General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
County Commission	\$ 65,101	60,239	68,730	(8,491)
County Clerk	124,294	129,898	127,520	2,378
County Treasurer	127,060	127,704	104,700	23,004
County Attorney	124,203	125,226	139,500	(14,274)
Register of Deeds	91,090	98,040	87,700	10,340
Sheriff	794,844	805,576	833,220	(27,644)
Courthouse General	439,994	538,814	726,472	(187,658)
Unified Court	86,781	86,629	92,000	(5,371)
County Coroner	-	-	7,500	(7,500)
Conservation District	24,000	24,000	24,000	-
Fair	16,500	17,500	17,500	-
Payments to Agencies	5,768	43,051	-	43,051
Human Resources	37,650	41,583	57,600	(16,017)
Zoning	8,111	8,813	-	8,813
Emergency Management	41,988	84,533	66,715	17,818
Economic Development	47,004	56,737	48,676	8,061
Environmental Services	13,500	18,000	18,000	-
Solid Waste	62,157	56,175	10,000	46,175
County Counselor	32,107	47,752	50,000	(2,248)
Juvenile Court Supervisor	15,332	-	15,000	(15,000)
Refunds	4,199	1,197	-	1,197
Transfers Out	-	12,500	-	12,500
Neighborhood Revitalization Rebate	-	9,749	36,989	(27,240)
Total Expenditures	<u>2,161,683</u>	<u>2,393,716</u>	<u>2,531,822</u>	<u>(138,106)</u>
Cash Receipts Over (Under) Expenditures	215,606	149,648		
Unencumbered Cash - Beginning	<u>673,812</u>	<u>889,418</u>		
Unencumbered Cash - Ending	<u>\$ 889,418</u>	<u>1,039,066</u>		

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

KINGMAN COUNTY, KANSAS
General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
County Commission				
Personal Services	\$ 53,311	54,983	59,600	(4,617)
Contractual Services	11,313	3,042	8,500	(5,458)
Commodities	477	40	630	(590)
Capital Outlay	-	2,174	-	2,174
Department Total	<u>65,101</u>	<u>60,239</u>	<u>68,730</u>	<u>(8,491)</u>
County Clerk				
Personal Services	112,897	117,435	113,300	4,135
Contractual Services	7,947	9,826	8,520	1,306
Commodities	2,631	2,415	2,700	(285)
Capital Outlay	819	222	3,000	(2,778)
Department Total	<u>124,294</u>	<u>129,898</u>	<u>127,520</u>	<u>2,378</u>
County Treasurer				
Personal Services	98,309	98,357	78,000	20,357
Contractual Services	20,441	20,567	16,000	4,567
Commodities	8,310	8,780	7,200	1,580
Capital Outlay	-	-	3,500	(3,500)
Department Total	<u>127,060</u>	<u>127,704</u>	<u>104,700</u>	<u>23,004</u>
County Attorney				
Personal Services	102,865	108,120	120,000	(11,880)
Contractual Services	19,387	14,749	13,000	1,749
Commodities	1,887	1,851	4,500	(2,649)
Capital Outlay	64	506	2,000	(1,494)
Department Total	<u>124,203</u>	<u>125,226</u>	<u>139,500</u>	<u>(14,274)</u>
Register of Deeds				
Personal Services	77,706	90,550	77,500	13,050
Contractual Services	5,573	4,636	4,000	636
Commodities	1,374	1,377	3,500	(2,123)
Capital Outlay	6,437	1,477	2,700	(1,223)
Department Total	<u>91,090</u>	<u>98,040</u>	<u>87,700</u>	<u>10,340</u>
Sheriff				
Personal Services	566,193	587,826	611,820	(23,994)
Contractual Services	96,494	118,926	90,000	28,926
Commodities	58,759	62,752	59,400	3,352
Capital Outlay	73,398	36,072	72,000	(35,928)
Department Total	<u>\$ 794,844</u>	<u>805,576</u>	<u>833,220</u>	<u>(27,644)</u>

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

KINGMAN COUNTY, KANSAS
General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Courthouse General				
Personal Services	\$ 68,155	81,723	90,000	(8,277)
Contractual Services	286,540	395,885	425,000	(29,115)
Commodities	18,683	30,772	61,472	(30,700)
Capital Outlay	66,616	30,434	150,000	(119,566)
Department Total	<u>439,994</u>	<u>538,814</u>	<u>726,472</u>	<u>(187,658)</u>
Unified Court				
Contractual Services	67,162	68,877	77,300	(8,423)
Commodities	8,119	11,426	8,500	2,926
Capital Outlay	11,500	6,326	6,200	126
Department Total	<u>86,781</u>	<u>86,629</u>	<u>92,000</u>	<u>(5,371)</u>
Other				
County Coroner	-	-	7,500	(7,500)
Conservation District	24,000	24,000	24,000	-
Fair	16,500	17,500	17,500	-
Payments to Agencies	5,768	43,051	-	43,051
Human Resources	37,650	41,583	57,600	(16,017)
Zoning	8,111	8,813	-	8,813
Emergency Management	41,988	84,533	66,715	17,818
Economic Development	47,004	56,737	48,676	8,061
Environmental Services	13,500	18,000	18,000	-
Solid Waste	62,157	56,175	10,000	46,175
County Counselor	32,107	47,752	50,000	(2,248)
Juvenile Court Supervisor	15,332	-	15,000	(15,000)
Refunds	4,199	1,197	-	1,197
Transfers Out	-	12,500	-	12,500
Neighborhood Revitalization Rebate	-	9,749	36,989	(27,240)
Total Other	<u>308,316</u>	<u>421,590</u>	<u>351,980</u>	<u>69,610</u>
Total Expenditures	<u>\$ 2,161,683</u>	<u>2,393,716</u>	<u>2,531,822</u>	<u>(138,106)</u>

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

KINGMAN COUNTY, KANSAS
Road and Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,105,467	1,052,097	1,110,593	(58,496)
Delinquent Tax	21,018	30,992	-	30,992
Vehicle Tax	85,724	86,648	78,621	8,027
Special Motor Fuels	456,271	436,421	511,738	(75,317)
State Grants	389,824	-	-	-
Miscellaneous	13,475	112,928	20,000	92,928
Total Cash Receipts	<u>2,071,779</u>	<u>1,719,086</u>	<u>1,720,952</u>	<u>(1,866)</u>
Expenditures				
Personal Services	493,809	488,369	596,628	(108,259)
Contractual Services	230,892	212,912	145,220	67,692
Commodities	754,936	711,275	838,204	(126,929)
Capital Outlay	513,270	103,824	146,000	(42,176)
Neighborhood Revitalization Rebate	16,136	24,914	21,566	3,348
Transfers Out	62,736	177,792	-	177,792
Total Expenditures	<u>2,071,779</u>	<u>1,719,086</u>	<u>1,747,618</u>	<u>(28,532)</u>
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

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

KINGMAN COUNTY, KANSAS
Special Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 299,472	164,161	172,598	(8,437)
Delinquent Tax	6,313	6,202	-	6,202
Vehicle Tax	24,730	23,562	21,257	2,305
Total Cash Receipts	<u>330,515</u>	<u>193,925</u>	<u>193,855</u>	<u>70</u>
Expenditures				
Capital Outlay	200,778	302,070	317,025	(14,955)
Neighborhood Revitalization Rebate	4,366	3,872	3,352	520
Total Expenditures	<u>205,144</u>	<u>305,942</u>	<u>320,377</u>	<u>(14,435)</u>
Cash Receipts Over (Under) Expenditures	125,371	(112,017)		
Unencumbered Cash - Beginning	<u>122,882</u>	<u>248,253</u>		
Unencumbered Cash - Ending	\$ <u>248,253</u>	<u>136,236</u>		

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

KINGMAN COUNTY, KANSAS
Public Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 143,048	193,503	208,446	(14,943)
Delinquent Tax	2,414	5,123	-	5,123
Vehicle Tax	9,888	11,101	9,048	2,053
Intergovernmental	110,925	78,123	85,000	(6,877)
Charges for Services	91,725	110,087	60,000	50,087
Total Cash Receipts	<u>358,000</u>	<u>397,937</u>	<u>362,494</u>	<u>35,443</u>
Expenditures				
Personal Services	209,347	213,765	210,868	2,897
Contractual Services	42,415	32,213	42,150	(9,937)
Commodities	63,299	58,951	53,500	5,451
Capital Outlay	21,103	199	8,500	(8,301)
Neighborhood Revitalization Rebate	2,091	1,067	4,048	(2,981)
Cash Reserve for Carryover	-	-	15,000	(15,000)
Total Expenditures	<u>338,255</u>	<u>306,195</u>	<u>334,066</u>	<u>(27,871)</u>
Cash Receipts Over (Under) Expenditures	19,745	91,742		
Unencumbered Cash - Beginning,	<u>(24,909)</u>	<u>(5,164)</u>		
Unencumbered Cash - Ending	\$ <u><u>(5,164)</u></u>	<u><u>86,578</u></u>		

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

KINGMAN COUNTY, KANSAS
Activity Center Maintenance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 80,758	53,494	57,251	(3,757)
Delinquent Tax	1,575	1,830	-	1,830
Vehicle Tax	6,527	6,436	21,257	(14,821)
Charges for Services	45,089	43,465	40,000	3,465
Total Cash Receipts	<u>133,949</u>	<u>105,225</u>	<u>118,508</u>	<u>(13,283)</u>
Expenditures				
Personal Services	33,558	39,089	41,200	(2,111)
Contractual Services	41,825	23,653	38,000	(14,347)
Commodities	16,256	16,845	23,100	(6,255)
Capital Outlay	9,041	27,383	25,000	2,383
Neighborhood Revitalization Rebate	1,181	293	1,112	(819)
Transfers Out	27,000	-	-	-
Total Expenditures	<u>128,861</u>	<u>107,263</u>	<u>128,412</u>	<u>(21,149)</u>
Cash Receipts Over (Under) Expenditures	5,088	(2,038)		
Unencumbered Cash - Beginning	<u>5,753</u>	<u>10,841</u>		
Unencumbered Cash - Ending	\$ <u>10,841</u>	<u>8,803</u>		

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

KINGMAN COUNTY, KANSAS
Extension Council Fund

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 127,146	122,516	131,797	(9,281)
Delinquent Tax	2,321	3,622	-	3,622
Vehicle Tax	9,269	9,871	9,045	826
Reimbursements	-	50	-	50
Total Cash Receipts	<u>138,736</u>	<u>136,059</u>	<u>140,842</u>	<u>(4,783)</u>
Expenditures				
Appropriations	134,000	138,264	140,000	(1,736)
Neighborhood Revitalization Rebate	1,856	675	<u>2,559</u>	(1,884)
Total Expenditures	<u>135,856</u>	<u>138,939</u>	<u>142,559</u>	<u>(3,620)</u>
Cash Receipts Over (Under) Expenditures	2,880	(2,880)		
Unencumbered Cash - Beginning	-	2,880		
Unencumbered Cash - Ending	\$ <u>2,880</u>	<u>-</u>		

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

KINGMAN COUNTY, KANSAS
County Appraiser Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 139,741	137,089	147,367	(10,278)
Delinquent Tax	2,872	4,099	-	4,099
Vehicle Tax	11,698	11,074	9,922	1,152
Miscellaneous	13,112	13,081	7,700	5,381
Total Cash Receipts	<u>167,423</u>	<u>165,343</u>	<u>164,989</u>	<u>354</u>
Expenditures				
Personal Services	78,938	76,204	84,579	(8,375)
Contractual Services	72,829	69,776	85,000	(15,224)
Commodities	3,760	5,761	4,750	1,011
Capital Outlay	5,363	-	6,973	(6,973)
Neighborhood Revitalization Rebate	2,039	754	2,862	(2,108)
Total Expenditures	<u>162,929</u>	<u>152,495</u>	<u>184,164</u>	<u>(31,669)</u>
Cash Receipts Over (Under) Expenditures	4,494	12,848		
Unencumbered Cash - Beginning	<u>38,732</u>	<u>43,226</u>		
Unencumbered Cash - Ending	\$ <u>43,226</u>	<u>56,074</u>		

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

KINGMAN COUNTY, KANSAS
Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 38,000	63,440	67,825	(4,385)
Delinquent Tax	1,592	1,790	-	1,790
Vehicle Tax	7,237	3,972	2,687	1,285
Sales of Chemicals	59,537	52,470	40,000	12,470
Reimbursements	-	9,672	-	9,672
Total Cash Receipts	<u>106,366</u>	<u>131,344</u>	<u>110,512</u>	<u>20,832</u>
Expenditures				
Personal Services	52,940	57,805	62,400	(4,595)
Contractual Services	11,297	11,252	15,000	(3,748)
Commodities	74,280	75,426	75,000	426
Capital Outlay	3,121	8,683	-	8,683
Neighborhood Revitalization Rebate	564	347	1,317	(970)
Total Expenditures	<u>142,202</u>	<u>153,513</u>	<u>153,717</u>	<u>(204)</u>
Cash Receipts Over (Under) Expenditures	(35,836)	(22,169)		
Unencumbered Cash - Beginning	<u>91,237</u>	<u>55,401</u>		
Unencumbered Cash - Ending	<u>\$ 55,401</u>	<u>33,232</u>		

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

KINGMAN COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts	\$ -	-	-	-
Expenditures	-	-	41,859	(41,859)
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	41,859	41,859		
Unencumbered Cash - Ending	\$ 41,859	41,859		

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

KINGMAN COUNTY, KANSAS
Election Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 34,721	479	-	479
Delinquent Tax	1,379	486	-	486
Vehicle Tax	6,207	3,432	2,475	957
Reimbursed Expenses	-	2,136	-	2,136
Total Cash Receipts	42,307	6,533	2,475	1,922
Expenditures				
Personal Services	11,287	6,039	8,000	(1,961)
Contractual Services	16,422	18,545	27,000	(8,455)
Commodities	2,684	511	10,000	(9,489)
Capital Outlay	24,935	9,842	10,000	(158)
Total Expenditures	55,328	34,937	55,000	(20,063)
Cash Receipts Over (Under) Expenditures	(13,021)	(28,404)		
Unencumbered Cash - Beginning	71,971	58,950		
Unencumbered Cash - Ending	\$ 58,950	30,546		

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

KINGMAN COUNTY, KANSAS
Council on Aging Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 137,281	122,064	131,190	(9,126)
Delinquent Tax	2,555	3,718	-	3,718
Vehicle Tax	10,221	10,677	9,762	915
Total Cash Receipts	<u>150,057</u>	<u>136,459</u>	<u>140,952</u>	<u>(4,493)</u>
Expenditures				
Appropriations	147,584	146,030	147,183	(1,153)
Neighborhood Revitalization Rebate	2,003	672	2,548	(1,876)
Total Expenditures	<u>149,587</u>	<u>146,702</u>	<u>149,731</u>	<u>(3,029)</u>
Cash Receipts Over (Under) Expenditures	470	(10,243)		
Unencumbered Cash - Beginning	<u>9,773</u>	<u>10,243</u>		
Unencumbered Cash - Ending	\$ <u>10,243</u>	<u>-</u>		

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

KINGMAN COUNTY, KANSAS
Ambulance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 134,269	161,793	174,139	(12,346)
Delinquent Tax	2,619	4,507	-	4,507
Vehicle Tax	10,512	10,599	9,548	1,051
Total Cash Receipts	147,400	176,899	183,687	(6,788)
Expenditures				
Appropriations	157,427	193,046	195,000	(1,954)
Neighborhood Revitalization Rebate	1,962	891	3,382	(2,491)
Total Expenditures	159,389	193,937	198,382	(4,445)
Cash Receipts Over (Under) Expenditures	(11,989)	(17,038)		
Unencumbered Cash - Beginning	34,517	22,528		
Unencumbered Cash - Ending	\$ <u>22,528</u>	<u>5,490</u>		

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

KINGMAN COUNTY, KANSAS
Mental Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 55,990	46,382	49,891	(3,509)
Delinquent Tax	987	1,440	-	1,440
Vehicle Tax	3,841	4,281	3,982	299
Total Cash Receipts	<u>60,818</u>	<u>52,103</u>	<u>53,873</u>	<u>(1,770)</u>
Expenditures				
Appropriations	60,000	57,410	60,000	(2,590)
Neighborhood Revitalization Rebate	817	255	969	(714)
Total Expenditures	<u>60,817</u>	<u>57,665</u>	<u>60,969</u>	<u>(3,304)</u>
Cash Receipts Over (Under) Expenditures	1	(5,562)		
Unencumbered Cash - Beginning	<u>5,561</u>	<u>5,562</u>		
Unencumbered Cash - Ending	\$ <u>5,562</u>	<u>-</u>		

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

KINGMAN COUNTY, KANSAS
Mental Retardation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 57,935	52,447	55,274	(2,827)
Delinquent Tax	1,094	1,575	-	1,575
Vehicle Tax	4,304	4,485	4,114	371
Total Cash Receipts	<u>63,333</u>	<u>58,507</u>	<u>59,388</u>	<u>(881)</u>
Expenditures				
Appropriations	60,000	59,753	60,000	(247)
Neighborhood Revitalization Rebate	845	1,242	1,073	169
Total Expenditures	<u>60,845</u>	<u>60,995</u>	<u>61,073</u>	<u>(78)</u>
Cash Receipts Over (Under) Expenditures	2,488	(2,488)		
Unencumbered Cash - Beginning	-	2,488		
Unencumbered Cash - Ending	\$ <u>2,488</u>	<u>-</u>		

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

KINGMAN COUNTY, KANSAS
Employee Benefits Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,439,090	1,140,242	1,199,860	(59,618)
Delinquent Tax	19,785	34,286	-	34,286
Vehicle Tax	71,275	104,840	102,605	2,235
Reimbursed Expenses	135,393	180,496	-	180,496
Total Cash Receipts	<u>1,665,543</u>	<u>1,459,864</u>	<u>1,302,465</u>	<u>157,399</u>
Expenditures				
Health Insurance	917,960	1,078,739	1,040,000	38,739
Other Insurance	48,152	60,922	100,000	(39,078)
Social Security	183,179	174,086	180,000	(5,914)
Retirement	166,512	169,387	220,000	(50,613)
Workmen's Compensation	65,003	6,141	80,000	(73,859)
Unemployment Tax	1,918	1,771	10,000	(8,229)
Neighborhood Revitalization Rebate	20,968	26,917	23,300	3,617
Total Expenditures	<u>1,403,692</u>	<u>1,517,963</u>	<u>1,653,300</u>	<u>(135,337)</u>
Cash Receipts Over (Under) Expenditures	261,851	(58,099)		
Unencumbered Cash - Beginning	<u>391,064</u>	<u>652,915</u>		
Unencumbered Cash - Ending	\$ <u>652,915</u>	<u>594,816</u>		

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

KINGMAN COUNTY, KANSAS
Special Parks and Recreation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Alcohol Tax	\$ 1,984	1,431	<u>1,448</u>	<u>(17)</u>
Expenditures				
Appropriations	<u>7,572</u>	<u>-</u>	<u>5,246</u>	<u>(5,246)</u>
Cash Receipts Over (Under) Expenditures	(5,588)	1,431		
Unencumbered Cash - Beginning	<u>7,064</u>	<u>1,476</u>		
Unencumbered Cash - Ending	\$ <u>1,476</u>	<u>2,907</u>		

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

KINGMAN COUNTY, KANSAS
Special Alcohol and Drug Program Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Alcohol Tax	\$ 3,959	3,665	<u>2,344</u>	<u>1,321</u>
Expenditures				
Contractual Services	4,504	2,800	<u>5,500</u>	<u>(2,700)</u>
Cash Receipts Over (Under) Expenditures	(545)	865		
Unencumbered Cash - Beginning	1,600	1,055		
Unencumbered Cash - Ending	\$ <u>1,055</u>	<u>1,920</u>		

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

KINGMAN COUNTY, KANSAS
Emergency Telephone Services (911) Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
911 Wireless Fees	\$ 36,451	17,165	18,159	(994)
911 Telephone Tax	28,038	27,510	34,312	(6,802)
State Wireless 911 Grant	6,530	-	-	-
Interest on Checking	6	8	-	8
Miscellaneous Revenue	-	1,000	-	1,000
Total Cash Receipts	<u>71,025</u>	<u>45,683</u>	<u>52,471</u>	<u>(6,788)</u>
Expenditures				
Contractual Services	27,434	188,420	47,580	140,840
Commodities	4,700	-	1,200	(1,200)
Capital Outlay	-	-	59,921	(59,921)
(a) Adjustment for Qualifying Budget Credit	-	-	167,941	(167,941)
Total Expenditures	<u>32,134</u>	<u>188,420</u>	<u>276,642</u>	<u>(88,222)</u>
Cash Receipts Over (Under) Expenditures	38,891	(142,737)		
Unencumbered Cash - Beginning	<u>54,039</u>	<u>92,930</u>		
Unencumbered Cash - Ending	\$ <u>92,930</u>	<u>(49,807)</u>		
(a) Adjustment for Qualifying Budget Credit				
State Grant Over Amount Budgeted Reimbursed After Year End			\$ 167,941	

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

KINGMAN COUNTY, KANSAS
Special Machinery Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 31,368	44,448
Expenditures		
Capital Outlay	17,103	7,500
Cash Receipts Over (Under) Expenditures	14,265	36,948
Unencumbered Cash - Beginning	31,102	45,367
Unencumbered Cash - Ending	\$ 45,367	82,315

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

KINGMAN COUNTY, KANSAS
Special Highway Improvement Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 31,368	194,686
Expenditures		
Road Materials	567	156,173
Capital Outlay	77,603	24,063
Total Expenditures	78,170	180,236
Cash Receipts Over (Under) Expenditures	(46,802)	14,450
Unencumbered Cash - Beginning	329,834	283,032
Unencumbered Cash - Ending	\$ 283,032	297,482

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

KINGMAN COUNTY, KANSAS
Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Technology Fees	\$ 15,157	26,233
Interest	7	3
Total Cash Receipts	<u>15,164</u>	<u>26,236</u>
Expenditures		
Personal Services	7,500	3,712
Contractual Services	27,136	19,573
Total Expenditures	<u>34,636</u>	<u>23,285</u>
Cash Receipts Over (Under) Expenditures	(19,472)	2,951
Unencumbered Cash - Beginning	<u>54,230</u>	<u>34,758</u>
Unencumbered Cash - Ending	<u>\$ 34,758</u>	<u>37,709</u>

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

KINGMAN COUNTY, KANSAS
SCKEDD Home Grant
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

	<u>Current Year Actual</u>
Cash Receipts	
Grant Income	\$ 78,881
Transfers In	<u>12,500</u>
Total Cash Receipts	<u>91,381</u>
Expenditures	
Capital Outlays	1,899
County Match	<u>78,881</u>
Total Expenditures	<u>80,780</u>
Cash Receipts Over (Under) Expenditures	10,601
Unencumbered Cash - Beginning	<u>-</u>
Unencumbered Cash - Ending	<u>\$ 10,601</u>

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

KINGMAN COUNTY, KANSAS
County Wide .075% Sales Tax Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

	<u>Current Year Actual</u>
Cash Receipts	
Sales and Compensating Use Tax	\$ 561,917
Expenditures	<u> -</u>
Cash Receipts Over (Under) Expenditures	561,917
Unencumbered Cash - Beginning	<u> -</u>
Unencumbered Cash - Ending	\$ <u>561,917</u>

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

KINGMAN COUNTY, KANSAS
Capital Project Road #2 Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Bond Proceeds	\$ 2,001,117	-
Expenditures		
Transfers Out	-	61,342
Capital Outlay	1,939,775	-
Total Expenditures	<u>1,939,775</u>	<u>61,342</u>
Cash Receipts Over (Under) Expenditures	61,342	(61,342)
Unencumbered Cash - Beginning	-	<u>61,342</u>
Unencumbered Cash - Ending	<u>\$ 61,342</u>	<u>-</u>

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

KINGMAN COUNTY, KANSAS
Activity Center Roof Replacement Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 27,000	-
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	27,000	-
Unencumbered Cash - Beginning	56,597	83,597
Unencumbered Cash - Ending	\$ 83,597	83,597

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

KINGMAN COUNTY, KANSAS
Bond and Interest Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 129,435	285,719	307,998	(22,279)
Delinquent Tax	2,416	6,900	-	6,900
Vehicle Tax	9,932	10,373	9,230	1,143
Total Cash Receipts	<u>141,783</u>	<u>302,992</u>	<u>317,228</u>	<u>(14,236)</u>
Expenditures				
Bond Principal	112,312	166,658	166,659	(1)
Bond Interest and Fees	25,147	134,742	133,396	1,346
Cash Basis Reserve	-	-	16,680	(16,680)
Neighborhood Revitalization Rebate	1,928	1,576	2,797	(1,221)
Total Expenditures	<u>139,387</u>	<u>302,976</u>	<u>319,532</u>	<u>(16,556)</u>
Cash Receipts Over (Under) Expenditures	2,396	16		
Unencumbered Cash - Beginning	<u>16,553</u>	<u>18,949</u>		
Unencumbered Cash - Ending	\$ <u>18,949</u>	<u>18,965</u>		

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

KINGMAN COUNTY, KANSAS
Special Motor Vehicle Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Collections	\$ 86,204	85,067
Miscellaneous	6,206	705
Reimbursements	297	-
	<u>92,707</u>	<u>85,772</u>
Total Cash Receipts		
Expenditures		
Personal Services	51,287	56,353
Contractual Services	8,979	10,925
Commodities	4,758	8,036
Capital Outlay	12,049	4,190
Transfers Out	15,634	6,268
	<u>92,707</u>	<u>85,772</u>
Total Expenditures		
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>

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

KINGMAN COUNTY, KANSAS
Prosecutor Training Assistance Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Collections	\$ 922	1,620
Expenditures		
Contractual Services	1,164	909
Cash Receipts Over (Under) Expenditures	(242)	711
Unencumbered Cash - Beginning	5,645	5,403
Unencumbered Cash - Ending	\$ 5,403	6,114

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

KINGMAN COUNTY, KANSAS
Extension Council
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
County Appropriations	\$ 134,000	138,214
KSU Salary Participation	31,944	34,993
Educational Services	6,190	6,800
Interest and Miscellaneous Income	454	3,081
Total Cash Receipts	<u>172,588</u>	<u>183,088</u>
Expenditures		
Audit, Printing, and Treasury Bond	5,722	5,122
Telephone	2,099	2,230
Postage and Supplies	4,574	3,903
Equipment	7,754	7,015
Miscellaneous	5,161	6,301
Transportation	2,850	2,857
Subsistence	767	784
Salaries	120,133	131,492
Social Security and Retirement	16,461	22,771
Educational Services	8,588	7,022
Total Expenditures	<u>174,109</u>	<u>189,497</u>
Cash Receipts Over (Under) Expenditures	(1,521)	(6,409)
Unencumbered Cash - Beginning	<u>40,219</u>	<u>38,698</u>
Unencumbered Cash - Ending	<u>\$ 38,698</u>	<u>32,289</u>

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

KINGMAN COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
 Summary of Cash Receipts and Cash Disbursements
 For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 8,877,436	14,976,094	14,157,015	9,696,515
Motor Vehicle 16/20M Tax	56,196	102,077	83,345	74,928
RV Tax	3,541	20,811	21,579	2,773
Advanced/Escrow Taxes	49,616	306,102	339,319	16,399
Clearing Fund	-	8,858	8,858	-
Delinquent Real Estate Tax	44,951	149,242	150,456	43,737
Delinquent Personal Property Tax	1,937	271,562	272,277	1,222
Delinquent 16/20M Tax	24	1,062	891	195
Other Taxes	-	720,820	720,820	-
Motor Vehicle Registration	198,072	1,048,663	1,066,024	180,711
Motor Vehicle Fund	-	-	-	-
Excise Tax	113	219	233	99
Neighborhood Revitalization Program	-	354,853	354,853	-
Tax Incremental Financing Program	-	81,464	81,464	-
Operating Returned Checks	-	80	80	-
Total Distributable Funds	<u>9,231,886</u>	<u>18,041,907</u>	<u>17,257,214</u>	<u>10,016,579</u>
State Funds				
State General Fund	-	-	-	-
State Drivers Licenses	-	55,869	55,869	-
State Educational Fund	-	116,933	116,933	-
State Institutions Building Tax	-	58,467	58,467	-
Motor Vehicle License Plate Refunds	-	6,556	6,556	-
Combined Motor Vehicle Sales Tax	15,197	241,480	236,725	19,952
Antique Vehicle	2,388	13,086	13,170	2,304
Total State Funds	<u>17,585</u>	<u>492,391</u>	<u>487,720</u>	<u>22,256</u>
Subdivision Funds				
Cemetery Districts	-	43,456	43,456	-
Cities	-	1,448,406	1,448,406	-
Hospital Districts	-	78,557	78,557	-
School Districts	15,427	5,616,013	5,612,359	19,081
Townships	-	1,943,201	1,943,201	-
Regional Library	-	94,535	94,535	-
Fire Districts	-	17,607	17,607	-
Total Subdivision Funds	<u>15,427</u>	<u>9,241,775</u>	<u>9,238,121</u>	<u>19,081</u>
Total	<u>\$ 9,264,898</u>	<u>27,776,073</u>	<u>26,983,055</u>	<u>10,057,916</u>

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

KINGMAN COUNTY, KANSAS
Agency Funds
 Summary of Cash Receipts and Cash Disbursements
 For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Agency Funds				
Payroll Clearing	\$ -	344,916	344,916	-
Game Licenses	-	15,661	15,661	-
District Court	77,348	592,852	651,463	18,737
Law Library	9,261	9,209	11,495	6,975
Special Prosecutor Trust	8,471	-	-	8,471
Diversion	30,488	12,515	-	43,003
Sheriff Equipment	23,888	11,238	5,785	29,341
Civil Defense	10,577	-	-	10,577
Early Detection Works Grant	12	2,931	2,931	12
SK Coalition for Public Health	11,854	52,206	51,777	12,283
MLC-3	3,125	-	-	3,125
LEOP Development, Exercise, and Special	500	100	100	500
Total Agency Funds	\$ 175,524	1,041,628	1,084,128	133,024

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

KINGMAN COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Kingman County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statements are presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Reporting Entity

Kingman County, Kansas is a municipal corporation governed by an elected three-member commission. The County receives funding from local, state and federal government sources and must comply with the requirements of these funding sources. The financial statements present the County (primary government) and one of its component units. The component unit is included in the County's reporting entity because of the significance of its operational or financial relationship with the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board.

The component unit section of these financial statements includes the financial data of the discretely presented component unit. This component unit is reported separately to emphasize that it is legally separate from the County.

Kingman County Extension Council – The Kingman County Extension Council provides services in such areas as agriculture, home economics, and 4-H Clubs to all persons of the County. The Council has an elected executive board. The County annually budgets an appropriation to the Council that makes the Council financially dependent on the County.

The following are separate component units of **Kingman County, Kansas**. The County exercises significant influence or accountability based primarily on operational or financial relationships with the County. These are not included in the presentation of the primary government, and the County does not discretely present them.

Kingman County Council on Aging – The Council provides services to the citizens of Kingman County. The Council is governed by a board of directors. The County annually budgets an appropriation to the Council that makes the Council financially dependent on the County. The Council is audited annually and those audited financial statements are available at its office.

Kingman County, Kansas Public Building Commission (PBC) – The PBC is organized under Kansas statutes for the purpose of acquiring a site for constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character. The Board's members are appointed by the County Commissioners. The County sustainably funds the PBC's operations by subleasing the hospital building from the PBC. The Kingman County, Kansas Public Building Commission is audited annually through the Ninnescah Valley Health System audit and those audited financial statements are available at the hospital offices.

Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

KINGMAN COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation – Fund Accounting

The accounts of **Kingman County, Kansas** are organized and operated on the basis of funds. In governmental accounting, a fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following categories of funds comprise the financial activities of the County for the year ended December 31, 2011.

Governmental Fund Categories

General Fund - to account for all financial resources except those required to be reported in another fund.

Special Revenue Funds – to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specified purpose.

Debt Service Funds – to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Project Funds – to account for financial resources to be used for the acquisition or construction of major capital facilities.

Fiduciary Fund Categories

Private Purpose Trust Funds – to account for assets held by the County as trustee or agent for others. The principal and income of these funds may be expended in the course of the fund's designated operations.

Agency Funds – to account for assets held by the County as trustee or agent for others.

Statutory Basis of Accounting

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

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

KINGMAN COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Departure From Accounting Principles Generally Accepted in the United States of America

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, enterprise, 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:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such amendments.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds and the following special revenue funds: Special Machinery Fund, Special Highway Improvement Fund, and Register of Deeds Technology Fund.

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

KINGMAN COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deposits and Investments

The County follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary of cash receipts, expenditures, and unencumbered cash.

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 K.S.A. 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 did not use "peak periods." The County's deposits were under secured at December 31, 2011.

At December 31, 2011, the County's carrying amount of deposits was \$13,627,916 and the bank balance was \$13,704,209. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$993,928 was covered by federal depository insurance and \$12,611,847 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The balance of \$98,434 was not secured.

At December 31, 2011, the Kingman County Extension Council's carrying amount of deposits was \$32,289 and the bank balance was \$48,076. The council's bank balance was held by one bank resulting in a concentration of credit risk. The entire bank balance was covered by federal depository insurance.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments of collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2011.

Compensated Absences

Vacation

Vacation is granted for all regular full-time employees. A minimum of 10 days and a maximum of 20 days vacation are granted based on years of employment. At any given time, the maximum amount of vacation that may be accumulated shall be the number of hours that an employee has earned during the immediately

KINGMAN COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

preceding 12 months. An employee must use the vacation earned each year, may donate the time to the shared leave time account, or with prior approval of both the Payroll Clerk and the employee's department head, may carry over up to 5 days into the new year for a period of up to 30 calendar days. Upon termination, employees shall be paid for all accumulated vacation time. The total liability for accrued vacation at December 31, 2011 was \$48,613 and is included in the financial statements in outstanding encumbrances and accounts payable.

Sick Leave

Sick leave is granted at the rate of eight hours each month for all regular full-time employees. Sick leave benefits will be allowed to accumulate up to a maximum of 960 hours. Any employee accruing sick leave in excess of 960 hours will receive pay in December of each year for one-half of any additional sick days. Accumulated sick leave shall not be paid upon termination of employment, with the exception of retirement, when the employee shall be paid up to 184 hours. The County's total potential liability for sick leave was \$250,233 at December 31, 2011. After applying the 184 hour limit, the calculated liability is \$105,989, which is shown in Note 13 – Long-Term Debt.

Deferred Compensation Plan

The County sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). All employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not responsible to make any contributions.

Defined Benefit Pension Plan

Plan Description

The County contributes to the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% and 6% (if hired on or after July 1, 2009) of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The KPERS employer rate established for calendar year 2011 was 7.74% and 14.42% for KPERS retirees. The County's employer contributions to KPERS for the years ending December 31, 2011, 2010, and 2009 were \$148,589, \$157,567, and \$119,975, respectively, equal to the required contributions for each year as set forth by the legislature.

Other Post Employment Benefits

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

KINGMAN COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property Tax Calendar

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the County for special purposes.

Reimbursements

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

NOTE 2 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Kingman County, Kansas'** operating transfers and statutory authority for the year ended December 31, 2011 were as follows:

From	To	Statutory Authority	Amount
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	\$ 44,448
	Special Highway Improvements		
Road and Bridge Fund	Fund	K.S.A. 68-590	133,344
General Fund	SCKEDD Grant Fund	K.S.A. 79-2925	12,500
Special Motor Vehicles	General Fund	K.S.A 8-145	6,268
	Special Highway Improvements		
Capital Project Road #2 Fund	Fund	Closed Fund	61,342

NOTE 3 – LITIGATION

Kingman County, Kansas is party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the funds of the County.

NOTE 4 – RISK MANAGEMENT

Kingman County, Kansas carries commercial insurance for risks of loss, including general liability, property, inland marine, law enforcement legal liability, board liability, crime, workers compensation, automobile and public employees' surety bond insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three calendar years.

KINGMAN COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 5 – GRANTS AND SHARED REVENUES

Kingman County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of these audits, is not believed to be material.

NOTE 6 – COMPARATIVE DATA

Comparative data for the prior year has been presented in Statement 3 in the accompanying financial statements in order to provide an understanding of changes in **Kingman County, Kansas'** cash and unencumbered cash balances. However, complete comparative data (presentation of prior year totals in Statement 1) has not been presented since their inclusion would make the statement unduly complex and difficult to read.

NOTE 7 – LANDFILL CLOSURE AND POST CLOSURE COSTS

Kingman County, Kansas has a municipal solid waste landfill that was closed in 1993. State and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The future post closure care cost is undeterminable at this time.

The County maintains a small landfill for construction and demolition waste only. State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post closure care costs in each period based on the landfill capacities used as of each year end. At December 31, 2011 the estimated closure costs are \$17,130. This potential liability is shown in Note 10 – Long-Term Debt.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations exists and may affect the above calculations.

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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. The County had an under secured cash balance of \$98,434 as of December 31, 2011.

The Register of Deeds office violated KSA 79-3104 by not making daily deposits.

NOTE 9 – CONDUIT DEBT

On October 26, 2009, **Kingman County, Kansas** passed Resolution 2009-82 to authorize the issuance of Industrial Revenue Bonds not to exceed \$5.1 million to promote, stimulate and develop the general economic welfare and prosperity of the County. The bonds shall not be general obligations of, or constitute a pledge of faith and credit of, the County and the bonds shall not be payable in any manner from tax revenues. The aggregate outstanding balance of the bonds on December 31, 2011 is unavailable.

KINGMAN COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 10 – LONG-TERM DEBT

The County has the following types of long-term debt.

Revolving Loan

On December 13, 2004, the County entered into a loan agreement with the Kansas Department of Transportation for \$1,075,600 for the purpose of road improvements.

General Obligation Bonds

On May 1, 2010, the County issued \$2,000,000 of general obligation bonds for the purpose of providing funds to pay the cost of certain primary and arterial highway improvements.

Lease Purchase Obligations

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

KINGMAN COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 10. LONG-TERM DEBT (continued)

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

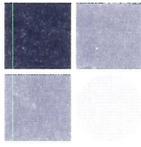
Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
Revolving Loan										
KDOT Revolving Loan	3.87%	12/13/04	\$ 1,075,600	8/1/2014	\$ 537,482	-	(116,659)		420,823	25,147
General Obligation Bonds										
Series 2010	Variable	05/03/10	2,000,000	10/1/2030	2,000,000	-	(50,000)		1,950,000	-
Capital Leases Payable										
2006 Cat 143H Motor Grader	4.85%	07/21/06	150,267	7/21/2011	32,999	-	(32,999)		-	1,207
2005 Cat 160H Motor Grader	4.00%	04/15/08	135,000	4/15/2013	66,313	-	(27,742)		38,571	2,163
2008 JD5425 Tractor	3.85%	09/08/08	35,794	1/10/2013	21,737	-	(14,216)		7,521	1,095
2006 Cat 160H Motor Grader - Refi	3.95%	12/07/09	97,940	5/7/2014	75,874	-	(21,124)		54,750	3,386
2006 Cat 143H Motor Grader	3.95%	11/23/09	148,016	11/11/2014	118,376	-	(28,508)		89,868	5,266
2011 Dodge 1500 Quad Cab (3)	5.50%	11/19/10	85,673	11/19/2012	55,573	-	(27,043)		28,530	-
Total Contractual Indebtedness					2,908,354	-	(318,291)		2,590,063	38,264
Compensated Absences										
Landfill Closure Costs	N/A	N/A	N/A	N/A	97,784			8,205	105,989	
	N/A	N/A	N/A	N/A	17,130			-	17,130	
Total Long-Term Debt					\$ 3,023,268	-	(318,291)	8,205	2,713,182	38,264

KINGMAN COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 10. LONG-TERM DEBT (continued)

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	
	2012	2013	2014	2015	2016	2017-2021	2022-2026	2027-2030				
Principal												
Revolving Loan	\$ 121,174	125,863	173,786	-	-	-	-	-	-	-	-	420,823
GO Bond	75,000	75,000	80,000	80,000	80,000	455,000	550,000	555,000	-	-	-	1,950,000
Capital Leases Payable	109,096	70,961	39,183	-	-	-	-	-	-	-	-	219,240
Total Principal	305,270	271,824	292,969	80,000	80,000	455,000	550,000	555,000	555,000	71,000	71,000	2,590,063
Interest												
Revolving Loan	15,234	10,847	6,291	-	-	-	-	-	-	-	-	32,372
GO Bond	79,803	78,678	77,290	75,490	73,290	322,470	218,250	71,000	-	-	-	996,271
Capital Leases Payable	7,371	3,075	681	-	-	-	-	-	-	-	-	11,127
Total Interest	102,408	92,600	84,262	75,490	73,290	322,470	218,250	71,000	71,000	71,000	71,000	1,039,770
Total Principal and Interest	\$ 407,678	364,424	377,231	155,490	153,290	777,470	768,250	626,000	626,000	142,000	142,000	3,629,833



Certified
Public
Accountants

June 11, 2012

To the County Commission and Management
Kingman County, Kansas
Kingman, Kansas

In planning and performing our audit of the financial statements of **Kingman County, Kansas** as of and for the year ended December 31, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, and therefore, there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the County's internal control to be significant deficiencies.

- Statement on Auditing Standard No. 115 (SAS No. 115) requires client personnel responsible for the accounting and reporting function to have the necessary skills and knowledge to apply generally accepted accounting principles in recording the entity's financial transactions or when preparing financial statements. Due to the limited size of the County, it is not practical to hire fully qualified staff to the extent that they possess all the skills in order to apply generally accepted accounting principles when preparing financial statements, including relevant footnote disclosures. It is important to note that the accounting personnel of the County are not expected to have this kind of knowledge. In order to obtain the necessary knowledge, the personnel would have to obtain extensive and continuous training, which is not feasible.
- The County does not have proper segregation of duties necessary to establish a good system of internal controls. We understand that the size of the County's accounting and administrative staff and related budget constraints preclude management from hiring additional personnel to achieve proper segregation of duties. However, limited segregation can and should be implemented to reduce the risk of errors or fraud. Where possible, duties should be segregated. Involvement by the Commissioners can also mitigate the risks of error or fraud. The Commissioners should remain involved in the financial affairs of the County to provide oversight and independent review functions.

Kingman County, Kansas

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June 11, 2012

- The County Treasurer maintains an escrow fund for posting partial payments on delinquent accounts. A true escrow account is for the collection of prepayments of current tax. The payments taxpayers make on delinquent accounts are held in the fund until the tax is paid in full. Until the tax is paid in full, the County is charging interest on the full balance. We do not agree with this process and believe the partial payments should be applied to their account to reduce the interest the taxpayer pays.
- One employee in the Clerk's office inputs vouchers into the system, prints checks, reconciles and mails the checks. These activities, if all completed by one person, can lead to an opportunity to commit fraud. Although the Clerk's office has minimal staff for segregation of duties, we recommend the reconciling and mailing of the checks be performed by another employee in the Clerk's office.

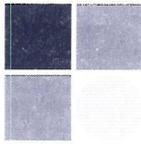
We would like to express our appreciation for the opportunity to perform the December 31, 2011 audit for **Kingman County, Kansas** and to the employees for the cooperation and assistance given to us during the audit.

This communication is intended solely for the information and use of management, the County Commission, others within the organization, and the State of Kansas, and is not intended to be and should not be used by anyone other than these specified parties.

Adams, Brown, Beran & Ball

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants



Certified
Public
Accountants

June 11, 2012

To the County Commission
Kingman County, Kansas
Kingman, Kansas

We have audited the financial statements of **Kingman County, Kansas** for the year ended December 31, 2011. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 31, 2011. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by **Kingman County, Kansas** are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2011. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule of adjusting journal entries are material misstatements detected as a result of audit procedures and were corrected by management.

Disagreements With Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 11, 2012.

Management Consultations With Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Audit Recommendations

We wish to communicate to the governing body recommendations that we discussed with management to improve operational or administrative efficiencies and for improving internal control.

- Currently, the County takes back-up tapes offsite only once a year. We recommend implementing a policy to take computer back-up tapes offsite weekly.
- Computer passwords throughout the County are not being updated on a regular basis. A policy should be implemented requiring passwords be changed at least annually in order to prevent any unauthorized access to the system. Each County employee should have his or her own unique username and password.
- The Commissioners need to develop a written policy for collecting and billing accounts receivable. The extension council is still trying to collect bills from 2007 and 2008. The health department also needs to implement a similar policy. Documentation of these discussions and of the writing off of accounts receivable need to be in the minutes.
- The Commission minutes need to provide more detail about the discussions without being cumbersome. The detail needs to be sufficient for a person who did not attend the meeting to be aware of the topics of discussion.
- 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. The bank balance at Kanza Bank was under secured at December 31, 2011. The bank balance needs to be monitored in order to insure that the County does not put the County's cash at risk or violate state statute.

Kingman County, Kansas

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June 11, 2012

- The Vision Plan premiums were not being deducted from employees' wages pretax as is allowed though the Flex Plan. Due to the error, employees were paying payroll taxes on the Vision Plan premiums. This has been corrected since the Clerk's office was made aware of the error.
- The County Clerk's signature stamp is available to everyone in the Clerk's office. While other signatures and procedures limit the risk for fraudulent checks from the County, the Clerk puts herself at risk to be held accountable for misuse of her signature stamp.
- The Extension Council did not track the petty cash for a majority of 2011. The petty cash was only replenished when someone paid in cash. All funds received should be deposited and petty cash should be reimbursed regularly from the checking account.
- The Extension Council did not file their quarterly 941 payroll reports until the end of the year. The 941 payroll report needs to be filed quarterly to prevent penalties.
- The Extension Council office manager does not record interest in the money market account and does not reconcile it regularly. We recommend recording the interest income and performing regular bank reconciliations on all accounts.
- The Health Department did not reconcile the KIPHS program used for billing and revenue to the County's general ledger. The department did reconcile the collections in Quicken to the County's general ledger. The internal auditor did create a spreadsheet so that the Health Department could reconcile the KIPHS system to the County's general ledger. The Health Department should also clean up older accounts receivable from the KIPHS "Aged Receivables Report – Summary" in order to utilize the report and make the billing software more accurate.
- The Register of Deeds office violated KSA 79-3104 by not making daily deposits. This was due to the high volume of traffic in their office. The office is aware of the violation and is making great effort to make daily deposits.

We will review the status of these items during our next audit engagement. We have already discussed many of these items and suggestions with the appropriate personnel and we will be pleased to discuss them in further detail at your convenience. We are also available to perform additional studies of these matters or to assist you in implementing the recommendations.

This information is intended solely for the use of the County Commission and management of **Kingman County, Kansas** and is not intended to be and should not be used by anyone other than these specified parties.

Adams, Brown, Beran + Ball

ADAMS, BROWN, BERAN & BALL, CHTD.
Certified Public Accountants

Client: **09-72269 - Kingman County**
 Engagement: **09-72269 - Kingman County, Kansas**
 Period Ending: **12/31/2011**
 Trial Balance: **TB-01 - Annual Trial Balance - 2 Year**
 Workpaper: **TB-02 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 5				
Transfers				
		Q-01		
115/10000/00	Cash		6,268.00	
115/39211/00	Real Operating Transfers Out		12,500.00	
120/39200/00	Transfers		177,792.00	
205/39210/00	OPERATING TRANSFERS		6,268.00	
275/10000/00	Cash		133,344.00	
280/10000/00	Cash		44,448.00	
115/17120/00	OPERATING TRANSFERS			6,268.00
115/39210/00	OPERATING TRANSFERS			12,500.00
120/10000/00	Cash			177,792.00
205/10000/00	Cash			6,268.00
275/17120/00	OPERATING TRANSFERS			133,344.00
280/17120/00	OPERATING TRANSFERS			44,448.00
Total			380,620.00	380,620.00

Adjusting Journal Entries JE # 11				
To adjust to 2011 encumbrances				
		J-03		
115/10010/00	Encumbrances		7,939.57	
120/10010/00	Encumbrances		7,672.89	
130/10010/00	Encumbrances		2,466.96	
135/10010/00	Encumbrances		6,756.69	
145/10010/00	Encumbrances		369.53	
155/10010/00	Encumbrances		1,104.19	
165/10010/00	Encumbrances		5,334.96	
170/10010/00	Encumbrances		1,114.69	
190/36510/27	PRO SERVICES/OTHER		10,815.28	
205/10010/00	Encumbrances		328.04	
250/10010/00	Encumbrances		12.00	
265/10010/00	Encumbrances		1,146.77	
911/35050/34	INSURANCE/PROPERTY		166,931.00	
115/31160/27	PRO SERVICES/OTHER			7,939.57
120/35111/43	REPAIRS & MAINT/BUILDING			7,672.89
130/36300/44	REPAIR,MAINT/OFFICE EQUI			2,466.96
135/34400/29	COMMUNICATION - PHONE			6,756.69
145/31170/71	OFFICE SUPPLIES			369.53
155/34300/29	COMMUNICATION - PHONE			1,104.19
165/16400/00	EMPLOYEES P/R DEDUCTIONS			5,334.96
170/31180/28	COMMUNICATION-POSTAGE			1,114.69
190/10010/00	Encumbrances			10,815.28
205/31193/29	COMMUNICATIONS - PHONE			328.04
250/14200/00	COMPENSATING TAX			12.00
265/33100/39	UTILITIES - ELECTRICTY			1,146.77
911/10010/00	Encumbrances			166,931.00
Total			211,992.57	211,992.57

Adjusting Journal Entries JE # 14 **P-04**

Client: **09-72269 - Kingman County**
 Engagement: **09-72269 - Kingman County, Kansas**
 Period Ending: **12/31/2011**
 Trial Balance: **TB-01 - Annual Trial Balance - 2 Year**
 Workpaper: **TB-02 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjust Accrued Payroll				
115/31100/11	SALARIES - OFFICERS		200.00	
115/31110/11	SALARIES - OFFICERS		523.02	
115/31120/11	SALARIES - OFFICERS		147.15	
115/31130/11	SALARIES - OFFICERS		553.34	
115/31140/11	SALARIES - OFFICERS		469.45	
115/31160/15	SALARIES & WAGES - MAINT		317.81	
115/31180/13	SALARIES-OFFICERS		23.08	
115/31180/13	SALARIES-OFFICERS		138.46	
115/32100/11	SALARIES - OFFICERS		1,273.63	
115/32200/11	SALARIES		123.18	
120/35111/13	SALARIES - OFFICERS		1,946.78	
130/36300/13	SALARIES - OFFICERS		772.71	
135/34400/15	SALARIES & WAGES - MAINT		140.23	
145/31170/11	SALARIES - OFFICERS		490.01	
155/34300/17	SALARIES - OFFICERS		233.21	
170/31180/17	SALARIES-OTHER		500.00	
205/10010/00	Encumbrances		4,863.63	
115/10010/00	Encumbrances			3,769.12
120/10010/00	Encumbrances			1,946.78
130/10010/00	Encumbrances			772.71
135/10010/00	Encumbrances			140.23
145/10010/00	Encumbrances			490.01
155/10010/00	Encumbrances			233.21
170/10010/00	Encumbrances			500.00
205/31193/13	CO TREAS AUTO SALARIES			4,863.63
Total			12,715.69	12,715.69

Adjusting Journal Entries JE # 15
Adjust accrued compensated absences

115/31120/11	SALARIES - OFFICERS		621.14	
115/31140/11	SALARIES - OFFICERS		155.85	
115/31160/15	SALARIES & WAGES - MAINT		362.69	
115/31170/13	SALARIES-OFFICERS		172.06	
115/32100/11	SALARIES - OFFICERS		950.08	
115/32200/11	SALARIES		100.20	
120/10010/00	Encumbrances		1,027.83	
130/36300/13	SALARIES - OFFICERS		1,959.83	
135/34400/15	SALARIES & WAGES - MAINT		778.06	
145/31170/11	SALARIES - OFFICERS		547.44	
155/10010/00	Encumbrances		81.85	
115/10010/00	Encumbrances			2,175.53
115/31110/11	SALARIES - OFFICERS			153.28
115/31130/11	SALARIES - OFFICERS			33.21
120/35111/13	SALARIES - OFFICERS			1,027.83
130/10010/00	Encumbrances			1,959.83
135/10010/00	Encumbrances			778.06
145/10010/00	Encumbrances			547.44
155/34300/17	SALARIES - OFFICERS			81.85
Total			6,757.03	6,757.03

Adjusting Journal Entries JE # 16
Transfer payments made out of general fund to bond and interest fund

K-01

Client: **09-72269 - Kingman County**
 Engagement: **09-72269 - Kingman County, Kansas**
 Period Ending: **12/31/2011**
 Trial Balance: **TB-01 - Annual Trial Balance - 2 Year**
 Workpaper: **TB-02 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
115/10000/00	Cash		163,940.22	
200/37100/00	BOND PRINCIPAL		50,000.00	
200/37200/00	INTEREST COUPONS		113,940.22	
115/31160/27	PRO SERVICES/OTHER			163,940.22
200/10000/00	Cash			163,940.22
Total			327,880.44	327,880.44

Adjusting Journal Entries JE # 19

To transfer Treasurer's salary paid out of SMV to General Treasurer fund-Amount per Linda

115/31120/11	SALARIES - OFFICERS		15,516.20	
205/10000/00	Cash		15,516.20	
115/10000/00	Cash			15,516.20
205/31193/13	CO TREAS AUTO SALARIES			15,516.20
Total			31,032.40	31,032.40

Adjusting Journal Entries JE # 20

SMV-04

To accrue Treasurer pay based on tags. Amount paid 1/27/12

205/31193/13	CO TREAS AUTO SALARIES		10,002.14	
205/10010/00	Encumbrances			10,002.14
Total			10,002.14	10,002.14

Client: 09-72269 - Kingman County
 Engagement: 09-72269 - Kingman County, Kansas
 Period Ending: 12/31/2011
 Trial Balance: TB-01 - Annual Trial Balance - 2 Year
 Workpaper: TB-02.01 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1				
Client TB did not include encumbrance for 2010				
		PY Encumbrances		
115/29000/00	Fund Balance		86,801.35	
120/29000/00	Fund Balance		38,974.23	
130/29000/00	Fund Balance		11,789.33	
135/29000/00	Fund Balance		9,298.05	
145/29000/00	Fund Balance		3,142.02	
155/29000/00	Fund Balance		3,358.11	
165/29000/00	Fund Balance		5,334.96	
170/29000/00	Fund Balance		3,864.69	
190/29000/00	Fund Balance		20,000.00	
205/29000/00	Fund Balance		6,141.37	
911/29000/00	Fund Balance		1,009.50	
115/10010/00	Encumbrances			86,801.35
120/10010/00	Encumbrances			38,974.23
130/10010/00	Encumbrances			11,789.33
135/10010/00	Encumbrances			9,298.05
145/10010/00	Encumbrances			3,142.02
155/10010/00	Encumbrances			3,358.11
165/10010/00	Encumbrances			5,334.96
170/10010/00	Encumbrances			3,864.69
190/10010/00	Encumbrances			20,000.00
205/10010/00	Encumbrances			6,141.37
911/10010/00	Encumbrances			1,009.50
Total			189,713.61	189,713.61
Reclassifying Journal Entries JE # 2				
2010 Transfers-client do not enter				
		M-02		
120/29000/00	Fund Balance		62,736.40	
135/29000/00	Fund Balance		27,000.00	
165/29000/00	Fund Balance		65,003.00	
205/29000/00	Fund Balance		15,633.86	
115/29000/00	Fund Balance			80,636.86
137/29000/00	Fund Balance			27,000.00
275/29000/00	Fund Balance			31,368.20
280/29000/00	Fund Balance			31,368.20
Total			170,373.26	170,373.26
Reclassifying Journal Entries JE # 4				
Reclassify payments in Payments to Agencies				
115/38007/00	Fair		2,500.00	
115/38020/00	Environmental Protection Pmts		18,000.00	
115/39210/00	OPERATING TRANSFERS		47,000.00	
115/39300/94	PAYMENTS TO AGENCIES			67,500.00
Total			67,500.00	67,500.00
Reclassifying Journal Entries JE # 6				
Reclassify transfer				
		Q-01		
115/17150/00	OBSOLETE FUNDS		244.58	
115/17120/00	OPERATING TRANSFERS			244.58
Total			244.58	244.58
Reclassifying Journal Entries JE # 7				
Mispsted transaction				
		GL		

Client: 09-72269 - Kingman County
 Engagement: 09-72269 - Kingman County, Kansas
 Period Ending: 12/31/2011
 Trial Balance: TB-01 - Annual Trial Balance - 2 Year
 Workpaper: TB-02.01 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
911/35050/29	COMMUNICATION-PHONE		21.00	
911/39210/00	OPERATING TRANSFERS			21.00
Total			21.00	21.00
Reclassifying Journal Entries JE # 8		GL		
Reclassify				
115/16200/00	REIMBURSEMENTS		93,137.45	
115/16204/00	911 Dispatch Reimb			93,137.45
Total			93,137.45	93,137.45
Reclassifying Journal Entries JE # 9		P-05		
reclassify retirement and life insurance withholding				
165/16400/00	EMPLOYEES P/R DEDUCTIONS		102,028.22	
165/38420/00	KPERS			98,423.32
165/39440/00	OTHER INSURANCE			3,604.90
Total			102,028.22	102,028.22
Reclassifying Journal Entries JE # 10		EC-02		
To record Extension Council activity				
999/35050/01	Print, Audit		5,122.38	
999/35050/02	Telephone		2,230.28	
999/35050/04	Supplies and Postage		3,902.64	
999/35050/05	Equipment		7,015.31	
999/35050/06	Miscellaneous		6,301.44	
999/35050/07	Travel		2,856.54	
999/35050/08	Subsistence		783.63	
999/35050/09	Salaries		131,492.31	
999/35050/10	Employer Contribution		22,771.21	
999/35050/11	Educational Services		7,020.23	
999/10000/00	Cash			6,408.24
999/11620/00	County Appropriation			138,213.63
999/11620/01	Educational Services			6,800.27
999/11620/02	Interest and Miscellaneous			38.73
999/11620/02	Interest and Miscellaneous			3,041.89
999/11620/03	KSU Salary			34,993.21
Total			189,495.97	189,495.97
Reclassifying Journal Entries JE # 12		N-07		
record the actual NRP distributions for 2011				
115/38440/00	Neighborhood Revitalization		42,728.99	
120/38440/00	Neighborhood Revitalization		24,914.16	
125/38440/00	Neighborhood Revitalization		3,871.96	
130/38440/00	Neighborhood Revitalization		4,676.31	
135/38440/00	Neighborhood Revitalization		1,286.54	
140/38440/00	Neighborhood Revitalization		2,944.59	
145/38440/00	Neighborhood Revitalization		3,306.17	
155/38440/00	Neighborhood Revitalization		1,522.76	
160/38440/00	Neighborhood Revitalization		2,956.82	
165/38440/00	NEIGHBORHOOD REV. REBATE		26,916.60	
180/38440/00	Neighborhood Revitalization		1,119.27	
185/38440/00	Neighborhood Revitalization		1,242.31	
190/38440/00	Neighborhood Revitalization		3,906.35	
200/38440/00	Neighborhood Revitalization		6,909.93	
115/11110/00	CURR TAX/BUDGET YR			42,728.99
120/11110/00	CURR TAX/BUDGET YR			24,914.16

Client: **09-72269 - Kingman County**
 Engagement: **09-72269 - Kingman County, Kansas**
 Period Ending: **12/31/2011**
 Trial Balance: **TB-01 - Annual Trial Balance - 2 Year**
 Workpaper: **TB-02.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
125/11110/00	CURR TAX/BUDGET YR			3,871.96
130/11110/00	CURR TAX/BUDGET YR			4,676.31
135/11110/00	CURR TAX/BUDGET YR			1,286.54
140/11110/00	CURR TAX/BUDGET YR			2,944.59
145/11110/00	CURR TAX/BUDGET YR			3,306.17
155/11110/00	CURR TAX/BUDGET YR			1,522.76
160/11110/00	CURR TAX/BUDGET YR			2,956.82
165/11110/00	CURR TAX/BUDGET YR			26,916.60
180/11110/00	CURR TAX/BUDGET YR			1,119.27
185/11110/00	CURR TAX/BUDGET YR			1,242.31
190/11110/00	CURR TAX/BUDGET YR			3,906.35
200/11110/00	CURR TAX/BUDGET YR			6,909.93
Total			128,302.76	128,302.76

Reclassifying Journal Entries JE # 13 N-07
 Reclassify the TIF distributions for 2011

115/38450/00	TIF Program		9,748.64	
120/38450/00	TIF Program		5,684.24	
125/38450/00	TIF Program		883.39	
130/38450/00	TIF Program		1,066.88	
135/38450/00	TIF Program		293.48	
140/38450/00	TIF Program		671.78	
145/38450/00	TIF Program		754.32	
155/38450/00	TIF Program		347.41	
160/38450/00	TIF Program		674.56	
165/38450/00	WORKMEN'S COMPENSATION		6,141.01	
180/38450/00	TIF Program		255.39	
185/38450/00	TIF Program		283.38	
190/38450/00	TIF Program		891.23	
200/38450/00	TIF Program		1,576.47	
115/11110/00	CURR TAX/BUDGET YR			9,748.64
120/11110/00	CURR TAX/BUDGET YR			5,684.24
125/11110/00	CURR TAX/BUDGET YR			883.39
130/11110/00	CURR TAX/BUDGET YR			1,066.88
135/11110/00	CURR TAX/BUDGET YR			293.48
140/11110/00	CURR TAX/BUDGET YR			671.78
145/11110/00	CURR TAX/BUDGET YR			754.32
155/11110/00	CURR TAX/BUDGET YR			347.41
160/11110/00	CURR TAX/BUDGET YR			674.56
165/11110/00	CURR TAX/BUDGET YR			6,141.01
180/11110/00	CURR TAX/BUDGET YR			255.39
185/11110/00	CURR TAX/BUDGET YR			283.38
190/11110/00	CURR TAX/BUDGET YR			891.23
200/11110/00	CURR TAX/BUDGET YR			1,576.47
Total			29,272.18	29,272.18

Reclassifying Journal Entries JE # 17 K-01
 Reclassify

200/37200/00	INTEREST COUPONS		20,801.00	
200/37100/00	BOND PRINCIPAL			20,801.00
Total			20,801.00	20,801.00

Reclassifying Journal Entries JE # 18
 Consolidating Out of District Fund with General Fund-client doesn't need to do

115/17120/00	OPERATING TRANSFERS		244.58	
175/11620/00	REDEMPTIONS		16.27	

Client: 09-72269 - Kingman County
 Engagement: 09-72269 - Kingman County, Kansas
 Period Ending: 12/31/2011
 Trial Balance: TB-01 - Annual Trial Balance - 2 Year
 Workpaper: TB-02.01 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
175/29000/00	Fund Balance		228.31	
115/11615/00	DELINQ/PREV YRS DEL PERS			16.27
115/29000/00	Fund Balance			228.31
175/38350/00	OPERATING TRANSFERS			244.58
Total			489.16	489.16