

KIOWA COUNTY, KANSAS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
December 31, 2011

KIOWA COUNTY, KANSAS
Financial Statements
(Primary Government and Selected Component Units)

For the Year Ended December 31, 2011

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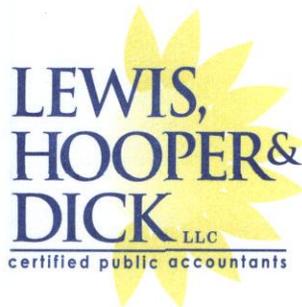
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KIOWA COUNTY, KANSAS
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FINANCIAL
SECTION



INDEPENDENT AUDITORS' REPORT

The County Commissioners
Kiowa County Courthouse
Greensburg, Kansas 67054

We have audited the summary statement of cash receipts, expenditures and unencumbered cash of Kiowa County, Kansas, as of and for the year ended December 31, 2011, for the primary government and selected component units including the Kiowa County Extension Council and Kiowa County Public Library. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Kansas Municipal Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes 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 opinion.

The financial statements do not include financial data for all of the County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the aggregate discretely presented component units, although not reasonably determinable, is presumed to be material.

As described in Note 1, the County prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects 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 omission of some of the discretely presented component units of Kiowa County, Kansas, and because of the effects of the matter described in the preceding paragraph, the financial statement referred to in the first paragraph does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Kiowa County, Kansas, as of December 31, 2011, or the changes in its financial position, or where applicable, its cash flows for the year then ended. Further, the County has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Further, in our opinion, the financial statement as discussed above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the primary government of Kiowa County, Kansas, and selected component units including the Kiowa County Extension Council and Kiowa County Public Library, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended on the basis of accounting described in Note 1.

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In accordance with Government Auditing Standards, we have also issued our report dated June 4, 2012, on our consideration of Kiowa County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statement of Kiowa County, Kansas. The accompanying financial information listed as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the statutory financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the statutory financial statements of Kiowa County, Kansas. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

The 2010 actual columns presented in the individual fund schedules of cash receipts and expenditures (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2010 financial statement upon which we rendered an unqualified opinion dated June 21, 2011. The 2010 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards, at the following link <http://www.da.ks.gov/ar/muniserv/EAuditAccept.htm>. Such 2010 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2010 financial statements. The 2010 comparative information was subjected to the auditing procedures applied in the audit of the 2010 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2010 financial statements or to the 2010 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2010 comparative information is fairly stated in all material respects in relation to the 2010 financial statements as a whole.



LEWIS, HOOPER & DICK, LLC

June 4, 2012

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

	Unencumbered Cash Balance 01/01/11	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Unencumbered Cash Balance 12/31/11	Add Accounts Payable and Encumbrances	Treasurer's Cash Balance 12/31/11
General Fund							
General	\$ 553,195	\$ 7,823	\$ 3,519,813	\$ 3,698,066	\$ 382,765	\$ 86,922	\$ 469,687
Special Revenue Funds							
Appraiser	58,671	-	225,770	170,003	114,438	2,278	116,716
Bio-Terrorism Grant	12,091	-	9,498	2,901	18,688	-	18,688
Building	251,609	-	-	56,770	194,839	-	194,839
County Health	266,534	-	235,151	200,008	301,677	1,750	303,427
Equipment Reserve	360,473	-	11,933	139,463	232,943	172	233,115
Emergency 911 Phone Service	46,667	-	96,928	95,325	48,270	533	48,803
Hospital USDA Bond Reserve	-	-	115,630	-	115,630	-	115,630
Ice Storm Disaster	2,006	-	-	2,006	-	-	-
Landfill Closure	295,140	-	40,321	4,328	331,133	-	331,133
Long Term Recovery	169,771	-	3,031,299	3,124,916	76,154	-	76,154
Noxious Weed	19,840	13,835	184,589	183,356	34,908	4,586	39,494
Pandemic Flu Grant	851	-	-	-	851	-	851
Prosecuting Attorneys' Training	100	-	2,681	2,151	630	-	630
Prosecutors' Trust	25,369	-	162	6,491	19,040	-	19,040
Register of Deeds' Technology	29,241	-	12,304	24,545	17,000	108	17,108
Road and Bridge	22,506	57	1,238,369	1,253,465	7,467	29,343	36,810
Rural Fire District	38,035	-	119,384	100,365	57,054	2,037	59,091
Special Bridge	481,512	-	2,483	110,127	373,868	-	373,868
Special Hospital - Phillips' Bequest	455,725	-	613	456,338	-	-	-
Special Law Enforcement Trust	9,130	-	71,910	47,992	33,048	2,640	35,688
Special Road and Bridge	317,505	-	26,682	205,599	138,588	-	138,588
Special Road Machinery and Equipment	88,354	-	-	25,570	62,784	-	62,784
Motor Vehicle Operating	20,419	-	26,132	30,010	16,541	-	16,541
Women, Infants and Children Grant	20,222	-	180,405	168,560	32,067	-	32,067
Worthless Check	265	-	120	-	385	-	385
Total Special Revenue Funds	<u>2,992,036</u>	<u>13,892</u>	<u>5,632,364</u>	<u>6,410,289</u>	<u>2,228,003</u>	<u>43,447</u>	<u>2,271,450</u>
Debt Service Fund							
Bond and Interest	119,871	-	163,237	167,121	115,987	-	115,987
Enterprise Funds							
Solid Waste	209,750	-	118,380	182,754	145,376	15,055	160,431
Internal Service Funds							
Health Insurance	254,488	-	484,947	379,383	360,052	31,700	391,752
Component Units							
Kiowa County Extension Council	48,858	-	151,178	153,598	46,438	-	46,438
Kiowa County Public Library	249,579	-	78,205	71,184	256,600	-	256,600
Total Component Units	<u>298,437</u>	<u>-</u>	<u>229,383</u>	<u>224,782</u>	<u>303,038</u>	<u>-</u>	<u>303,038</u>
Total Reporting Entity (excluding Agency Funds and certain Component Units) (memorandum only)	<u>\$ 4,427,777</u>	<u>\$ 21,715</u>	<u>\$ 10,148,124</u>	<u>\$ 11,062,395</u>	<u>\$ 3,535,221</u>	<u>\$ 177,124</u>	<u>\$ 3,712,345</u>
Composition of Cash							
Demand deposits:							
Greensburg State Bank						\$ 4,181,970	
Centera Bank						480,472	
Total demand deposits							\$ 4,662,442
Time deposits:							
Greensburg State Bank						3,692,355	
Haviland State Bank						1,852,842	
Peoples State Bank						652,673	
Total time deposits							6,197,870
Certificates of deposit:							
Haviland State Bank						240,000	
Total certificates of deposit							240,000
Plus deposits in transit							5,708
Less outstanding checks							(287,621)
Change funds							1,670
Total cash							10,820,069
Less Agency Funds per Schedule 3							(7,410,762)
Plus discrete component units							303,038
Total Reporting Entity's Treasurer's cash (excluding Agency Funds and certain Component Units)							<u>\$ 3,712,345</u>

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

KIOWA COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

1. Summary of significant accounting policies

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

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. These financial statements present Kiowa County (the primary government) and its selected component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

The following organizations, functions or activities are included in the financial statements of the County's statutory basis financial statements. They are reported in a separate column to emphasize that they are legally separate from the County. The governing bodies of all of these component units are appointed by the County Commission. Each discretely presented component unit has a December 31st year end.

The Kiowa County Extension Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council was created under K.S.A. 2-601 and is governed by an elected executive board. The County levies taxes for the support of the Council. The Council is presented as a governmental fund type. No separate financial statements have been issued for the Kiowa County Extension Council.

The Kiowa County Public Library operates the County's library and provides services for the residents of Kiowa County. It was created under K.S.A. 12-1218 and has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library building is titled to the County. Bond issuances for the Library's benefit must be approved by the County. The Library is presented as a governmental fund type. No separate financial statements have been issued for the Kiowa County Public Library.

The respective administrative offices of these component units are:

Kiowa County Extension Council
320 S Main, Suite 110
Greensburg, KS 67054

Kiowa County Public Library
320 S Main, Suite 120
Greensburg, KS 67054

Additional component units which are not included in the County's statutory basis financial statements are as follows:

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

KIOWA COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

Kiowa County Housing Authority, Inc. provides housing for the residents of Kiowa County. It was created under K.S.A. 17-2340 and has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Authority. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve any debt issued by the Board. The Authority is a governmental fund type. Separate financial statements have been issued for the Kiowa County Housing Authority, Inc. and can be obtained at their offices at 408 South Main Street, Greensburg, KS 67054.

The Kiowa County Commons Media Center provides multi-media and educational programming, current news and access to Kiowa County residents, organizations and businesses using the latest technology. It was created under Resolution 2009-10 and has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Media Center. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve any debt issued by the Board. The Media Center is a governmental fund type. No separate financial statements have been issued for the Kiowa County Commons Media Center; information on their organization and Board members can be obtained at their office at 320 South Main, Greensburg, KS 67054.

The following organizations are jointly governed organizations in which the County participates and are not included in the financial statements of the County's statutory basis financial statement:

Cimarron Basin Community Corrections is a jointly governed organization between ten counties in southwest Kansas created under an interlocal agreement. Cimarron Basin Community Corrections is governed by a board appointed by the participating parties. Cimarron Basin Community Corrections was established to account for monies received as grants from federal and state sources to operate a program of the Kansas Department of Corrections which assists in managing the population in the State's prisons. The primary source of funding for Cimarron Basin Community Corrections is from grants with additional support from the participating parties. Kiowa County contributed \$0- to the operations of Cimarron Basin Community Corrections during the year ended December 31, 2011. Kiowa County has no equity interest nor does the County materially contribute to the continued existence of Cimarron Basin Community Corrections. Cimarron Basin Community Corrections has a December 31st year end.

Southwest Kansas Regional Juvenile Detention Center is a jointly governed organization between eighteen counties in southwest Kansas created under an interlocal agreement. Southwest Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. Southwest Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Garden City, Kansas. The primary source of funding for Southwest Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Kiowa County contributed \$4,582 to the operations of Southwest Kansas Regional Juvenile Detention Center during the year ended December 31, 2011. Kiowa County has no equity interest nor does the County materially contribute to the continued existence of Southwest Kansas Regional Juvenile Detention Center. Southwest Kansas Regional Juvenile Detention Center has a December 31st year end.

KIOWA COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

1. Summary of significant accounting policies (continued)

B. Measurement focus, basis of accounting and basis of presentation

These financial statements are presented on a 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 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 is recorded in the fund from which the transfer is made.

C. Waiver of financial reporting requirements

The County's Board of Commissioners has determined by resolution that financial statements prepared in conformity with accounting principles generally accepted in the United States of America are not relevant to the requirements of the cash basis and budget laws of the State of Kansas and are of no significant value to the Board, the County or the members of the general public of the County. The County approved the resolution which served as notice of the Board's election to waive the requirements for reporting of its financial data in conformity with accounting principles generally accepted in the United States of America, as provided and authorized by K.S.A. 75-1120a.

D. 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. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense; liabilities such as deferred revenue and matured principal and interest payable; and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States 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 fiscal year in accordance with accounting principles generally accepted in the United States of America. 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, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

E. Fund accounting

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

KIOWA COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

1. Summary of significant accounting policies (continued)

E. Fund accounting (continued)

The following types of funds comprise the financial activities of the County:

Governmental funds

General Fund - the General Fund is the County's primary operating fund. It accounts for all financial transactions of the general government, except those required to be accounted for in another fund.

Special Revenue Funds - the Special Revenue Funds account for revenue sources that are legally restricted to expenditures for specific purposes (not including expendable trusts or major capital projects).

Debt Service Fund - the Debt Service Fund accounts for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.

Proprietary funds

Enterprise Funds – the Enterprise Funds account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

Internal Service Funds – the Internal Service Funds account for the financing on a cost-reimbursement basis of goods and services provided by one department or agency to other departments or outside agencies.

Fiduciary funds

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. Fiduciary funds include the following fund types:

Agency Funds - the Agency Funds are custodial in nature and do not present results of operation or have a measurement focus. Agency Funds are accounted for using the modified accrual basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity.

F. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County. Cash includes amounts in demand deposits, time accounts and certificates of deposit. The County has no other investments. Interest income earned, unless specifically designated, is allocated to the general fund.

G. Property taxes and special assessments

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

KIOWA COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

1. Summary of significant accounting policies (continued)

G. Property taxes and special assessments (continued)

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

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

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2011, the special assessment taxes levied are a lien on the property.

H. Compensated absences

The County's policy regarding vacation leave pay permits employees to accumulate vacation leave days at a maximum rate of 10 days per year with no carryover allowed unless approved by the County Commissioners. Upon resignation or retirement, employees are entitled to payment for all accrued vacation earned provided they give their department head and the County Commission adequate notice. If an employee fails to give adequate notice or is discharged for cause, no accrued vacation earned is paid. The County has estimated the value of accrued vacation pay at December 31, 2011, to be \$47,484.

The County's policy regarding sick leave pay permits employees to accumulate leave days at a rate of 12 days per year up to 720 hours. Based on a twenty year vesting schedule, up to one hundred percent of the accumulated sick leave can be paid upon termination. The County's policy is to recognize the costs of sick leave when actually paid. The County has estimated the value of accrued sick leave pay at December 31, 2011, to be \$60,423.

I. Interfund transactions

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

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

KIOWA COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

1. Summary of significant accounting policies (continued)

J. Reimbursements

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

K. Memorandum totals

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

2. Stewardship, compliance and accountability

A. Budgetary information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year ended December 31, 2011. However, there was a qualifying budget adjustment for the Emergency 911 Phone Service fund of \$80,753 for grant proceeds received.

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

KIOWA COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

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 budget expenditure authority lapses at year end.

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

Bio-Terrorism Grant
Hospital USDA Bond Reserve
Ice Storm Disaster
Long Term Recovery
Pandemic Flu Grant
Prosecuting Attorneys' Training
Prosecutors' Trust
Register of Deeds' Technology
Special Hospital – Phillips' Bequest
Special Law Enforcement Trust
Motor Vehicle Operating
Women, Infants and Children Grant
Worthless Check

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

B. Compliance with Kansas statutes

References made herein to the statutes (K.S.A.) are not intended as interpretation of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney, the legal representative of the County. No material violations were noted; however, the following immaterial violation occurred:

- K.S.A. 10-130 requires the remittance of principal and interest to the state fiscal agent at least 20 days prior to maturity. During 2011 payments were not submitted on a timely basis, although they were submitted to the State prior to the maturity dates.
- K.S.A. 10-816 allows checks over two years old to be voided and restored to the original fund. As of December 31, 2011, the County had two outstanding checks over two years old totaling \$2,093.

KIOWA COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

3. Detailed notes on all funds

A. Deposits and investments

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

Cash on hand	\$	1,670
Carrying amount of deposits		<u>10,818,399</u>
 Total cash		 <u><u>\$ 10,820,069</u></u>

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. The rating of the County's investments is noted above.

Concentration of credit risk

State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County has no such investments as of December 31, 2011.

Custodial credit risk - deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The County does not use designated "peak periods".

At December 31, 2011, the County's carrying amount of deposits was \$10,818,399 and the bank balance was \$11,100,312. Of the bank balance, 95.7% was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$5,244,575 was covered by federal depository insurance and \$5,855,737 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

KIOWA COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk – deposits (continued)

	Greensburg State Bank	Haviland State Bank	Centera Bank	Peoples State Bank
FDIC Coverage	\$ 4,494,575	\$ 250,000	\$ 250,000	\$ 250,000
Pledged Securities at market value	<u>5,871,968</u>	<u>2,096,646</u>	<u>1,465,357</u>	<u>834,662</u>
Total coverage	<u>\$ 10,366,543</u>	<u>\$ 2,346,646</u>	<u>\$ 1,715,357</u>	<u>\$ 1,084,662</u>
Funds on deposit	<u>\$ 7,874,325</u>	<u>\$ 2,092,842</u>	<u>\$ 480,472</u>	<u>\$ 652,673</u>
Funds at risk	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The carrying amount of deposits for the Kiowa County Extension Council, a discretely presented component unit, was \$46,438 and the bank balance was \$52,392. All of the \$52,392 bank balance was covered by federal depository insurance.

The carrying amount of deposits for the Kiowa County Public Library, a discretely presented component unit, was \$256,600 and the bank balance was \$216,571. All of the \$216,571 bank balance was covered by federal depository insurance.

Credit risk - investments

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

B. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	
General	Landfill Closure	19-119	\$ 30,000
Motor Vehicle Operating	General	8-145	<u>20,419</u>
Total			<u>\$ 50,419</u>

KIOWA COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

3. Detailed notes on all funds (continued)

C. Capital projects in process

Capital project authorizations in process during the year ended December 31, 2011, with approved change orders compared to disbursements and accounts payable to date from inceptions are as follows at December 31, 2011:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Road and Bridge building project	\$ 2,416,071	\$ 1,985,477	\$ 430,594
Firehouse building project	973,741	972,869	-
Law enforcement center project	3,239,014	2,941,721	-
Fairgrounds facilities project	951,360	834,237	117,123
Commons building project	6,665,056	6,098,672	566,384

D. Long-term debt

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

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/11	Additions	Reductions/ Payments	Net Change	Balance 12/31/11	Interest Paid
General obligation bonds payable:										
Series 2009-A, Courthouse	1/15/2009	4.625%	\$ 300,000	1/15/2034	\$ 286,446	\$ -	\$ 7,250		\$ 279,196	\$ 13,248
Series 2009-B, Road and Bridge	2/6/2009	4.500%	300,000	2/6/2034	293,263		7,040		286,223	13,196
Series 2009-C, Law enforcement	6/1/2009	4.500%	300,000	6/1/2034	293,262		7,041		286,221	13,196
Series 2010-B, Commons building	4/20/2010	4.000%	300,000	4/20/2050	300,000		3,157		296,843	12,000
Series 2010-C, Road and Bridge storage	5/13/2010	4.000%	100,000	5/19/2040	100,000		1,785		98,215	4,000
Total general obligation bonds payable					1,272,971		26,273		1,246,698	55,640
Revenue bonds payable:										
Series 2010-A, Hospital	1/15/2010	4.00%	\$ 2,130,200	12/31/2048	2,130,200				2,130,200	85,208
Federal Emergency Management Agency loans:										
Community Disaster Loan	10/19/2007	4.00%	\$ 1,028,333	10/18/2012						
Capital leases payable:										
Caterpillar - motorgrader	5/16/11	3.750%	194,049	5/4/16		194,049	18,559		175,490	
Total capital leases payable						194,049	18,559		175,490	
Total contractual indebtedness					3,403,171	194,049	44,832		3,552,388	140,848
Landfill closure and postclosure costs payable:										
Accrued costs					234,099			\$ 30,289	264,388	
Employee compensated absences payable:										
Accrued vacation and discretionary leave (net change)					92,117			15,790	107,907	
Total long-term debt					\$ 3,729,387	\$ 194,049	\$ 44,832	\$ 46,079	\$ 3,924,683	\$ 140,848

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	2027-2031	2032-2036	2037-2041	2042-2046		2047-2050
Principal													
General obligation bonds payable	\$ 27,327	\$ 28,619	\$ 29,925	\$ 31,256	\$ 32,539	\$ 185,122	\$ 231,388	\$ 287,545	\$ 210,447	\$ 88,323	\$ 57,579	\$ 55,529	\$ 1,246,898
Revenue bonds payable	-	27,452	28,550	29,652	30,855	173,674	211,313	257,108	312,707	380,660	463,167	215,222	2,130,200
Capital leases payable	11,977	12,426	12,892	13,378	124,819								175,490
Total principal	30,304	68,497	71,367	74,333	188,013	359,796	442,701	544,753	523,154	448,983	520,746	270,751	3,552,388
Interest													
General obligation bonds payable	54,589	53,296	51,990	50,681	49,376	223,456	178,192	121,933	56,886	30,605	18,206	5,701	894,691
Revenue bonds payable	85,441	85,208	84,110	82,968	82,304	369,622	351,985	306,190	250,991	182,639	100,133	13,068	2,013,959
Capital leases payable	6,581	6,132	5,666	5,192	4,681								23,542
Total interest	146,611	144,636	141,766	138,811	136,061	613,078	530,177	428,123	307,277	213,244	118,339	18,769	2,936,892
Total principal and interest	\$ 185,915	\$ 213,133	\$ 213,133	\$ 213,134	\$ 324,074	\$ 972,874	\$ 972,878	\$ 972,876	\$ 830,431	\$ 662,227	\$ 639,085	\$ 289,520	\$ 6,489,280

KIOWA COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

3. Detailed notes on all funds (continued)

D. Long-term debt (continued)

Legal debt margin

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

Subsequent event

Subsequent to December 31, 2011, the County entered into a capital lease as follows:

	<u>Date of Issue</u>	<u>Maximum Rate</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
Capital leases payable:				
Caterpillar - track loader	2/2/2012	3.200%	<u>\$ 87,151</u>	2/8/2017

Current maturities on this lease through maturity are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 18,545	\$ -	\$ 18,545
2013	16,350	2,195	18,545
2014	16,873	1,672	18,545
2015	17,413	1,132	18,545
2016	17,970	575	18,545
2017	1	-	1
Total	<u>\$ 87,152</u>	<u>\$ 5,574</u>	<u>\$ 92,726</u>

4. Other information

A. Risk management and self-insurance

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

The Health Insurance Fund (an internal service fund) accounts for the County's payments on uninsured losses. The County transfers amounts to this fund based upon projected costs. Claims are then paid out of this fund for uninsured losses as they are filed or incurred. Unencumbered cash balance represents equity designated to pay for future catastrophic losses. The County discontinued self-insuring in 2009 and intended to close out this fund after all claims were submitted; however, the County started self-insuring again in 2011. The County's self-insurance policy for medical insurance contains a \$20,000 specific deductible.

KIOWA COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

4. Other information (continued)

A. Risk management and self-insurance (continued)

The claims liability reported in the Health Insurance Fund at December 31, 2011 and 2010, is based on the requirements of Governmental Accounting Standards Board Statements No. 10 and No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claims liability and expenses include all specific, incremental claim adjustment expenses. Additionally, estimated amounts of salvage, subrogation and reinsurance recoverable on unpaid claims are deducted from any liability for unpaid claims. Changes in the Health Insurance Fund's claims liability amount in fiscal year 2011 and 2010 were:

	2010	2011
Beginning of fiscal year liability	-	-
Current year claims and changes in estimates	-	379,383
Claim payments	-	(347,683)
Balance at fiscal year end	\$ -	\$ 31,700

B. Commitments and contingencies

Commitments

On June 30, 2009, the County entered into a professional services agreement for appraisal services. The agreement was for 48 months; payments under this agreement for the year ended December 31, 2011, totaled \$50,000. Future minimum requirements as follows:

Year	Amount
2013	\$ 25,000
Total	\$ 25,000

Contingencies

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

Grant audits

The County participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors, their representatives and/or the Single Audit Act requirements. As of December 31, 2011, there were no material questioned or disallowed costs as a result of grant audits completed or in process.

KIOWA COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

4. Other information (continued)

C. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste. On September 30, 1997, the County closed the old landfill. In October, 2000, the County opened a new landfill. The \$264,388 reported as landfill closure and post closure care liability for the new landfill at December 31, 2011, represents the cumulative amount reported to date based on the use of 47.23% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$295,460 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2011. The County estimates approximately 12 years remain prior to the closure of the new landfill. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. Closure and post closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

D. Post-employment health care benefits

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

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

E. Defined benefit pension plan

Plan description: Kiowa County, Kansas, contributes to the Kansas Public Employees Retirement System ("KPERs"), a cost sharing, multiple-employer defined benefit pension plan as provided by 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 up to 6% 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 employer rate established by statute for calendar year 2011 is 7.74%. Kiowa County, Kansas, contributions to KPERs for the years ending December 31, 2011, 2010 and 2009, were \$149,871, \$126,888, and \$94,665, respectively, equal to the required contributions for each year as set forth by the legislature.

Employees of the discretely presented component units also contribute to the Kansas Public Employees Retirement System. All contribution requirements were met by the component units and their employees.

KIOWA COUNTY, KANSAS
Notes to Financial Statements
For the Year Ended December 31, 2011

4. Other information (continued)

F. Related party transactions

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

G. Subsequent events

Subsequent to December 31, 2011, the County accepted bids for road maintenance materials totaling \$207,220.

Supplemental Schedules

KIOWA COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 (Budgeted Funds Only)
 For the Year Ended December 31, 2011

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>					
General	\$ 3,900,122	\$ -	\$ 3,900,122	\$ 3,698,066	\$ (202,056)
<u>Special Revenue Funds</u>					
Appraiser	230,924	-	230,924	170,003	(60,921)
Building	1,120,080	-	1,120,080	56,770	(1,063,310)
County Health	321,245	-	321,245	200,008	(121,237)
Equipment Reserve	269,471	-	269,471	139,463	(130,008)
Emergency 911 Phone Service	55,846	80,753	136,599	95,325	(41,274)
Landfill Closure	312,872	-	312,872	4,328	(308,544)
Noxious Weed	202,312	-	202,312	183,356	(18,956)
Road and Bridge	1,292,783	-	1,292,783	1,253,465	(39,318)
Rural Fire District	171,075	-	171,075	100,365	(70,710)
Special Bridge	398,767	-	398,767	110,127	(288,640)
Special Road and Bridge	377,336	-	377,336	205,599	(171,737)
Special Road Machinery and Equipment	131,500	-	131,500	25,570	(105,930)
<u>Debt Service Fund</u>					
Bond and Interest	291,388	-	291,388	167,121	(124,267)
<u>Enterprise Funds</u>					
Solid Waste	269,820	-	269,820	182,754	(87,066)

General Fund

Fund Description

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

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

General government:

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

Public safety:

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

Health and sanitation:

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

KIOWA COUNTY, KANSAS
 General Fund
 Schedule of 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	Actual	Budget	Variance Over (Under)
Cash receipts:				
Taxes	\$ 3,160,525	\$ 3,135,364	\$ 3,154,301	\$ (18,937)
Intergovernmental revenue	183,984	123,076	194,136	(71,060)
Licenses and fees	65,497	86,119	67,000	19,119
Use of money and property	44,345	31,327	40,000	(8,673)
Other	97,380	123,508	40,000	83,508
Transfers in	21,098	20,419	-	20,419
	<u>3,572,829</u>	<u>3,519,813</u>	<u>\$ 3,495,437</u>	<u>\$ 24,376</u>
Total cash receipts				
Expenditures:				
General government:				
General and administrative	304,293	327,453	\$ 441,696	\$ (114,243)
County Commission	167,393	215,877	210,066	5,811
County Clerk	76,968	86,762	83,637	3,125
County Treasurer	83,864	90,610	92,383	(1,773)
Register of Deeds	60,037	64,512	68,242	(3,730)
Direct election	30,751	16,404	36,941	(20,537)
Commons Media Center	70,000	70,000	70,000	-
Employee benefits	859,245	1,067,087	1,150,492	(83,405)
Community Center	27,567	22,604	25,639	(3,035)
Other agencies - general government	275,442	331,406	331,406	-
Public safety:				
County Attorney	107,462	89,708	81,100	8,608
County Attorney - diversion	23,747	40,373	30,000	10,373
Sheriff	590,456	665,395	607,000	58,395
Sheriff - jail	196,429	235,523	209,400	26,123
District court	75,444	75,014	78,620	(3,606)
Emergency operations center	153,084	74,419	158,000	(83,581)
Other agencies - public safety	2,795	2,044	2,500	(456)
Health and sanitation:				
Other agencies - health and sanitation	189,982	192,875	193,000	(125)
Transfers out	292,000	30,000	30,000	-
	<u>3,586,959</u>	<u>3,698,066</u>	<u>\$ 3,900,122</u>	<u>\$ (202,056)</u>
Total expenditures				
Receipts under expenditures	(14,130)	(178,253)		
Unencumbered cash, beginning of year	562,663	553,195		
Adjustment to unencumbered cash for prior year canceled encumbrances	4,662	7,823		
	<u>567,325</u>	<u>561,018</u>		
Unencumbered cash, end of year	<u>\$ 553,195</u>	<u>\$ 382,765</u>		

Special Revenue Funds

Fund Descriptions

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

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

Appraiser:

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

Bio-Terrorism Grant:

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

Building:

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

County Health:

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

Equipment Reserve:

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

Emergency 911 Phone Service:

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

Hospital USDA Bond Reserve:

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

Ice Storm Disaster:

This fund is used to account for the activities of the County's recovery effort resulting from the ice storm disaster of December, 2007.

Landfill Closure:

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

Long Term Recovery:

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

Special Revenue Funds

Noxious Weed:

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

Pandemic Flu Grant:

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

Prosecuting Attorneys' Training:

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

Prosecutors' Trust:

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

Register of Deeds' Technology:

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

Road and Bridge:

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

Rural Fire District:

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

Special Bridge:

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

Special Hospital – Phillips' Bequest:

This fund is used to account for revenues received from assets bequeathed to the Kiowa County Commissioners through the Phillips' Estate. The revenues received are to be used for the benefit of the Kiowa County Memorial Hospital.

Special Law Enforcement Trust:

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

Special Road and Bridge:

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

Special Revenue Funds

Special Road Machinery and Equipment:

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

Motor Vehicle Operating:

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

Women, Infants and Children Grant:

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

Worthless Check:

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

Note: The County budgets all special revenue funds except for Bio-Terrorism; Hospital USDA Bond Reserve, Ice Storm Disaster; Long Term Recovery; Pandemic Flu Grant; Prosecuting Attorneys' Training; Prosecutors' Trust; Register of Deeds' Technology; Special Hospital - Phillips' Bequest; Special Law Enforcement Trust; Motor Vehicle Operating; Women, Infants and Children Grant; and Worthless Check funds.

KIOWA COUNTY, KANSAS
 Appraiser Fund
 Schedule 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:				
Ad valorem property	\$ 37,252	\$ 207,754	\$ 218,319	\$ (10,565)
Motor vehicle	9,261	3,732	1,134	2,598
Delinquent property	918	895	-	895
Other	6,251	13,389	-	13,389
Total cash receipts	53,682	225,770	\$ 219,453	\$ 6,317
Expenditures:				
General government:				
Personnel services	65,500	150,172	\$ 120,090	\$ 30,082
Contractual services	79,531	5,692	29,134	(23,442)
Commodities	12,504	14,139	18,700	(4,561)
Capital outlay	2,508	-	29,000	(29,000)
GIS Personnel Services	-	-	25,000	(25,000)
GIS Other	-	-	9,000	(9,000)
Total expenditures	160,043	170,003	\$ 230,924	\$ (60,921)
Receipts over (under) expenditures	(106,361)	55,767		
Unencumbered cash, beginning of year	165,032	58,671		
Unencumbered cash, end of year	\$ 58,671	\$ 114,438		

KIOWA COUNTY, KANSAS
 Bio-Terrorism Grant Fund
 Schedule of Cash Receipts and Expenditures
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Actual</u>
Cash receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 8,559	\$ 9,498
Total cash receipts	<u>8,559</u>	<u>9,498</u>
Expenditures:		
Public safety:		
Commodities	<u>5,284</u>	<u>2,901</u>
Total expenditures	<u>5,284</u>	<u>2,901</u>
Receipts over expenditures	3,275	6,597
Unencumbered cash, beginning of year	<u>8,816</u>	<u>12,091</u>
Unencumbered cash, end of year	<u>\$ 12,091</u>	<u>\$ 18,688</u>

KIOWA COUNTY, KANSAS
 Building Fund
 Schedule 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 Over (Under)
		Actual	Budget	
Cash receipts:				
Transfers in	\$ 20,000	\$ -	\$ -	\$ -
Total cash receipts	20,000	-	\$ -	\$ -
Expenditures:				
General government:				
Capital outlay	-	56,770	\$ 1,120,080	\$ (1,063,310)
Transfers to other funds	1,188,471	-	-	-
Total expenditures	1,188,471	56,770	\$ 1,120,080	\$ (1,063,310)
Receipts under expenditures	(1,168,471)	(56,770)		
Unencumbered cash, beginning of year	1,420,080	251,609		
Unencumbered cash, end of year	\$ 251,609	\$ 194,839		

KIOWA COUNTY, KANSAS
 County Health Fund
 Schedule 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:				
Ad valorem property	\$ 128,788	\$ 133,076	\$ 141,336	\$ (8,260)
Motor vehicle	5,834	5,254	4,009	1,245
Delinquent property	970	921	-	921
Intergovernmental revenue:				
State and federal aid	24,756	12,587	15,000	(2,413)
Licenses and fees	39,466	83,030	11,099	71,931
Other	-	283	-	283
Total cash receipts	<u>199,814</u>	<u>235,151</u>	<u>\$ 171,444</u>	<u>\$ 63,707</u>
Expenditures:				
Health and sanitation:				
Personnel services	88,663	94,085	\$ 105,887	\$ (11,802)
Contractual services	19,318	18,269	41,358	(23,089)
Commodities	43,227	81,579	38,000	43,579
Capital outlay	2,897	6,075	136,000	(129,925)
Total expenditures	<u>154,105</u>	<u>200,008</u>	<u>\$ 321,245</u>	<u>\$ (121,237)</u>
Receipts over expenditures	45,709	35,143		
Unencumbered cash, beginning of year	<u>220,825</u>	<u>266,534</u>		
Unencumbered cash, end of year	<u>\$ 266,534</u>	<u>\$ 301,677</u>		

KIOWA COUNTY, KANSAS
 Equipment Reserve Fund
 Schedule 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:				
Transfers in	\$ 256,810	\$ -	\$ -	\$ -
Donations	87,000	5,160	-	5,160
Sale of equipment	500	6,773	-	6,773
Total cash receipts	344,310	11,933	\$ -	\$ 11,933
Expenditures:				
General government:				
Capital outlay	213,308	139,463	\$ 269,471	\$ (130,008)
Transfers to other funds	100,000	-	-	-
Total expenditures	313,308	139,463	\$ 269,471	\$ (130,008)
Receipts over (under) expenditures	31,002	(127,530)		
Unencumbered cash, beginning of year	329,471	360,473		
Unencumbered cash, end of year	<u>\$ 360,473</u>	<u>\$ 232,943</u>		

KIOWA COUNTY, KANSAS
 Emergency 911 Phone Service Fund
 Schedule 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:				
Tax receipts	\$ 16,299	\$ 16,175	\$ 15,000	\$ 1,175
Intergovernmental revenue:				
State and federal aid	74,872	80,753	80,753	-
Total cash receipts	<u>91,171</u>	<u>96,928</u>	<u>\$ 95,753</u>	<u>\$ 1,175</u>
Expenditures:				
Public safety:				
Contractual services	12,000	8,177	\$ 55,846	\$ (47,669)
Capital outlay	<u>59,350</u>	<u>87,148</u>	<u>80,753</u>	<u>6,395</u>
Total expenditures	<u>71,350</u>	<u>95,325</u>	<u>\$ 136,599</u>	<u>\$ (41,274)</u>
Receipts over expenditures	19,821	1,603		
Unencumbered cash, beginning of year	<u>26,846</u>	<u>46,667</u>		
Unencumbered cash, end of year	<u>\$ 46,667</u>	<u>\$ 48,270</u>		

KIOWA COUNTY, KANSAS
 Hospital USDA Bond Reserve Fund
 Schedule 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	Actual
Cash receipts:		
Hospital	\$ -	\$ 115,630
Total cash receipts	-	115,630
Expenditures:		
Health and sanitation:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	-	115,630
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ 115,630

KIOWA COUNTY, KANSAS
 Ice Storm Disaster Fund
 Schedule of Cash Receipts and Expenditures
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Actual</u>
Cash receipts:		
Intergovernmental revenue:		
State and federal aid	\$ -	\$ -
Total cash receipts	<u>-</u>	<u>-</u>
Expenditures:		
Recovery projects	<u>-</u>	<u>2,006</u>
Total expenditures	<u>-</u>	<u>2,006</u>
Receipts over (under) expenditures	-	(2,006)
Unencumbered cash, beginning of year	<u>2,006</u>	<u>2,006</u>
Unencumbered cash, end of year	<u>\$ 2,006</u>	<u>\$ -</u>

KIOWA COUNTY, KANSAS
 Landfill Closure Fund
 Schedule 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:				
Transfers in	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Other	7,897	10,321	-	10,321
Total cash receipts	<u>37,897</u>	<u>40,321</u>	<u>\$ 30,000</u>	<u>\$ 10,321</u>
Expenditures:				
Health and sanitation:				
Contractual services	1,704	4,328	\$ 312,872	\$ (308,544)
Total expenditures	<u>1,704</u>	<u>4,328</u>	<u>\$ 312,872</u>	<u>\$ (308,544)</u>
Receipts over expenditures	36,193	35,993		
Unencumbered cash, beginning of year	<u>258,947</u>	<u>295,140</u>		
Unencumbered cash, end of year	<u>\$ 295,140</u>	<u>\$ 331,133</u>		

KIOWA COUNTY, KANSAS
 Long Term Recovery Fund
 Schedule 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	Actual
Cash receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 2,583,500	\$ 3,030,613
Insurance proceeds	-	686
Transfers in	1,288,471	-
Other	51,181	-
Bond proceeds	2,530,200	-
Total cash receipts	<u>6,453,352</u>	<u>3,031,299</u>
Expenditures:		
Recovery projects	<u>6,787,448</u>	<u>3,124,916</u>
Total expenditures	<u>6,787,448</u>	<u>3,124,916</u>
Receipts under expenditures	(334,096)	(93,617)
Unencumbered cash, beginning of year	<u>503,867</u>	<u>169,771</u>
Unencumbered cash, end of year	<u>\$ 169,771</u>	<u>\$ 76,154</u>

KIOWA COUNTY, KANSAS
 Noxious Weed Fund
 Schedule 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:				
Ad valorem property	\$ 149,393	\$ 156,111	\$ 165,808	\$ (9,697)
Motor vehicle	6,006	5,961	4,666	1,295
Delinquent property	1,233	1,099	-	1,099
Other	42,594	21,418	25,000	(3,582)
Total cash receipts	<u>199,226</u>	<u>184,589</u>	<u>\$ 195,474</u>	<u>\$ (10,885)</u>
Expenditures:				
Public works:				
Personnel services	59,211	67,564	\$ 61,136	\$ 6,428
Contractual services	16,754	23,644	14,456	9,188
Commodities	100,809	91,789	126,720	(34,931)
Capital outlay	17,036	359	-	359
Total expenditures	<u>193,810</u>	<u>183,356</u>	<u>\$ 202,312</u>	<u>\$ (18,956)</u>
Receipts over expenditures	5,416	1,233		
Unencumbered cash, beginning of year	4,324	19,840		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>10,100</u>	<u>13,835</u>		
Unencumbered cash, end of year	<u>\$ 19,840</u>	<u>\$ 34,908</u>		

KIOWA COUNTY, KANSAS
 Pandemic Flu Grant Fund
 Schedule of Cash Receipts and Expenditures
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Actual</u>
Cash receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 13,496	\$ -
Total cash receipts	<u>13,496</u>	<u>-</u>
Expenditures:		
Health and sanitation:		
Commodities	<u>12,645</u>	<u>-</u>
Total expenditures	<u>12,645</u>	<u>-</u>
Receipts over expenditures	851	-
Unencumbered cash, beginning of year	<u>-</u>	<u>851</u>
Unencumbered cash, end of year	<u>\$ 851</u>	<u>\$ 851</u>

KIOWA COUNTY, KANSAS
 Prosecuting Attorneys' Training Fund
 Schedule of Cash Receipts and Expenditures
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Actual</u>
Cash receipts:		
Licenses and fees	<u>\$ 2,857</u>	<u>\$ 2,681</u>
Total cash receipts	<u>2,857</u>	<u>2,681</u>
Expenditures:		
Public safety:		
Contractual services	<u>3,621</u>	<u>2,151</u>
Total expenditures	<u>3,621</u>	<u>2,151</u>
Receipts over (under) expenditures	(764)	530
Unencumbered cash, beginning of year	<u>864</u>	<u>100</u>
Unencumbered cash, end of year	<u><u>\$ 100</u></u>	<u><u>\$ 630</u></u>

KIOWA COUNTY, KANSAS
Prosecutors' Trust Fund
Schedule 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	Actual
Cash receipts:		
Other	\$ 261	\$ 162
Total cash receipts	<u>261</u>	<u>162</u>
Expenditures:		
Public safety:		
Commodities	<u>938</u>	<u>6,491</u>
Total expenditures	<u>938</u>	<u>6,491</u>
Receipts under expenditures	(677)	(6,329)
Unencumbered cash, beginning of year	<u>26,046</u>	<u>25,369</u>
Unencumbered cash, end of year	<u>\$ 25,369</u>	<u>\$ 19,040</u>

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

	<u>Prior Year Actual</u>	<u>Actual</u>
Cash receipts:		
Licenses and fees	\$ 7,594	\$ 12,304
Total cash receipts	<u>7,594</u>	<u>12,304</u>
Expenditures:		
General government:		
Capital outlay	<u>16,595</u>	<u>24,545</u>
Total expenditures	<u>16,595</u>	<u>24,545</u>
Receipts under expenditures	(9,001)	(12,241)
Unencumbered cash, beginning of year	<u>38,242</u>	<u>29,241</u>
Unencumbered cash, end of year	<u>\$ 29,241</u>	<u>\$ 17,000</u>

KIOWA COUNTY, KANSAS
 Road and Bridge Fund
 Schedule 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:				
Ad valorem property	\$ 867,184	\$ 928,624	\$ 985,920	\$ (57,296)
Motor vehicle	34,108	34,089	27,102	6,987
Delinquent property	7,022	6,343	-	6,343
Intergovernmental revenues	275,974	264,374	272,311	(7,937)
Other	2,563	4,939	-	4,939
Total cash receipts	<u>1,186,851</u>	<u>1,238,369</u>	<u>\$ 1,285,333</u>	<u>\$ (46,964)</u>
Expenditures:				
Public works:				
Personnel services	517,255	590,000	\$ 625,360	\$ (35,360)
Contractual services	136,768	130,984	195,283	(64,299)
Commodities	400,642	487,995	358,500	129,495
Capital outlay	135,950	44,486	113,640	(69,154)
Transfers to other funds	22,000	-	-	-
Total expenditures	<u>1,212,615</u>	<u>1,253,465</u>	<u>\$ 1,292,783</u>	<u>\$ (39,318)</u>
Receipts under expenditures	(25,764)	(15,096)		
Unencumbered cash, beginning of year	48,270	22,506		
Adjustment to unencumbered cash for prior year canceled encumbrances	-	57		
Unencumbered cash, end of year	<u>\$ 22,506</u>	<u>\$ 7,467</u>		

KIOWA COUNTY, KANSAS
Rural Fire District Fund
Schedule 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:				
Ad valorem property	\$ 89,465	\$ 116,393	\$ 119,225	\$ (2,832)
Motor vehicle	2,519	2,416	1,903	513
Delinquent property	598	575	-	575
Total cash receipts	<u>92,582</u>	<u>119,384</u>	<u>\$ 121,128</u>	<u>\$ (1,744)</u>
Expenditures:				
Public safety:				
Personnel services	39,159	53,169	\$ 36,415	\$ 16,754
Contractual services	35,911	28,606	22,500	6,106
Commodities	14,106	14,766	27,000	(12,234)
Capital outlay	25,190	3,824	85,160	(81,336)
Total expenditures	<u>114,366</u>	<u>100,365</u>	<u>\$ 171,075</u>	<u>\$ (70,710)</u>
Receipts over (under) expenditures	(21,784)	19,019		
Unencumbered cash, beginning of year	<u>59,819</u>	<u>38,035</u>		
Unencumbered cash, end of year	<u>\$ 38,035</u>	<u>\$ 57,054</u>		

KIOWA COUNTY, KANSAS
Special Bridge Fund
Schedule 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:				
Ad valorem property	\$ 44,810	\$ -	\$ -	\$ -
Motor vehicle	3,504	2,173	1,400	773
Delinquent property	594	310	-	310
Total cash receipts	<u>48,908</u>	<u>2,483</u>	<u>\$ 1,400</u>	<u>\$ 1,083</u>
Expenditures:				
Public works:				
Contractual	41,027	110,127	\$ 15,000	\$ 95,127
Commodities	-	-	39,000	(39,000)
Capital outlay	-	-	344,767	(344,767)
Total expenditures	<u>41,027</u>	<u>110,127</u>	<u>\$ 398,767</u>	<u>\$ (288,640)</u>
Receipts over (under) expenditures	7,881	(107,644)		
Unencumbered cash, beginning of year	<u>473,631</u>	<u>481,512</u>		
Unencumbered cash, end of year	<u>\$ 481,512</u>	<u>\$ 373,868</u>		

KIOWA COUNTY, KANSAS
 Special Hospital - Phillips' Bequest Fund
 Schedule of Cash Receipts and Expenditures
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Actual</u>
Cash receipts:		
Use of money and property:		
Interest on investments	\$ 655	\$ 613
Total cash receipts	<u>655</u>	<u>613</u>
Expenditures:		
Health and sanitation:		
Hospital	-	456,338
Total expenditures	<u>-</u>	<u>456,338</u>
Receipts over (under) expenditures	655	(455,725)
Unencumbered cash, beginning of year	<u>455,070</u>	<u>455,725</u>
Unencumbered cash, end of year	<u>\$ 455,725</u>	<u>\$ -</u>

KIOWA COUNTY, KANSAS
 Special Law Enforcement Trust Fund
 Schedule of Cash Receipts and Expenditures
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Actual</u>
Cash receipts:		
Other	\$ 3,841	\$ 71,910
Total cash receipts	<u>3,841</u>	<u>71,910</u>
Expenditures:		
Public safety:		
Commodities	<u>6,078</u>	<u>47,992</u>
Total expenditures	<u>6,078</u>	<u>47,992</u>
Receipts over (under) expenditures	(2,237)	23,918
Unencumbered cash, beginning of year	<u>11,367</u>	<u>9,130</u>
Unencumbered cash, end of year	<u>\$ 9,130</u>	<u>\$ 33,048</u>

KIOWA COUNTY, KANSAS
Special Road and Bridge Fund
Schedule 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:				
Ad valorem property	\$ 89,533	\$ -	\$ -	\$ -
Motor vehicle	7,008	4,342	2,799	1,543
Delinquent property	1,188	621	-	621
Other	4,450	21,719	-	21,719
Total cash receipts	102,179	26,682	\$ 2,799	\$ 23,883
Expenditures:				
Public works:				
Contractual	-	226	\$ 6,000	\$ (5,774)
Commodities	224,740	205,373	154,000	51,373
Capital outlay	23,000	-	217,336	(217,336)
Total expenditures	247,740	205,599	\$ 377,336	\$ (171,737)
Receipts under expenditures	(145,561)	(178,917)		
Unencumbered cash, beginning of year	463,066	317,505		
Unencumbered cash, end of year	\$ 317,505	\$ 138,588		

KIOWA COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule 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:				
Transfers in	\$ 11,000	\$ -	\$ -	\$ -
Total cash receipts	<u>11,000</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Public works:				
Capital outlay	<u>54,146</u>	<u>25,570</u>	<u>\$ 131,500</u>	<u>\$ (105,930)</u>
Total expenditures	<u>54,146</u>	<u>25,570</u>	<u>\$ 131,500</u>	<u>\$ (105,930)</u>
Receipts under expenditures	(43,146)	(25,570)		
Unencumbered cash, beginning of year	<u>131,500</u>	<u>88,354</u>		
Unencumbered cash, end of year	<u>\$ 88,354</u>	<u>\$ 62,784</u>		

KIOWA COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule 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	Actual
Cash receipts:		
Licenses and fees	\$ 26,687	\$ 26,132
Total cash receipts	<u>26,687</u>	<u>26,132</u>
Expenditures:		
General government:		
Personnel	4,603	5,730
Contractual	1,099	2,131
Commodities	566	1,730
Transfers out	<u>17,668</u>	<u>20,419</u>
Total expenditures	<u>23,936</u>	<u>30,010</u>
Receipts over (under) expenditures	2,751	(3,878)
Unencumbered cash, beginning of year	<u>17,668</u>	<u>20,419</u>
Unencumbered cash, end of year	<u>\$ 20,419</u>	<u>\$ 16,541</u>

KIOWA COUNTY, KANSAS
 Women, Infants and Children Grant Fund
 Schedule 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	Actual
Cash receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 166,112	\$ 180,405
Total cash receipts	<u>166,112</u>	<u>180,405</u>
Expenditures:		
Health and sanitation:		
Commodities	<u>163,848</u>	<u>168,560</u>
Total expenditures	<u>163,848</u>	<u>168,560</u>
Receipts over expenditures	2,264	11,845
Unencumbered cash, beginning of year	<u>17,958</u>	<u>20,222</u>
Unencumbered cash, end of year	<u>\$ 20,222</u>	<u>\$ 32,067</u>

KIOWA COUNTY, KANSAS
 Worthless Check Fund
 Schedule 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	Actual
Cash receipts:		
Licenses and fees	\$ 40	\$ 120
Total cash receipts	40	120
Expenditures:		
Public safety:		
Commodities	-	-
Total expenditures	-	-
Receipts over expenditures	40	120
Unencumbered cash, beginning of year	225	265
Unencumbered cash, end of year	\$ 265	\$ 385

Debt Service Fund

Fund Description

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

KIOWA COUNTY, KANSAS
 Bond and Interest Fund
 Schedule of 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:				
Ad valorem property	\$ 75,808	\$ 74,986	\$ 79,709	\$ (4,723)
Motor vehicle	-	2,512	2,371	141
Delinquent property	561	531	-	531
Hospital reimbursement	85,208	85,208	85,208	-
Total cash receipts	<u>161,577</u>	<u>163,237</u>	<u>\$ 167,288</u>	<u>\$ (4,051)</u>
Expenditures:				
General government:				
Principal	\$ 20,405	\$ 26,273	\$ 26,273	\$ -
Interest and fees	125,777	55,640	59,907	(4,267)
Cash basis reserve	-	-	120,000	(120,000)
Hospital revenue bond	-	85,208	85,208	-
Total expenditures	<u>146,182</u>	<u>167,121</u>	<u>\$ 291,388</u>	<u>\$ (124,267)</u>
Receipts over (under) expenditures	15,395	(3,884)		
Unencumbered cash, beginning of year	<u>104,476</u>	<u>119,871</u>		
Unencumbered cash, end of year	<u>\$ 119,871</u>	<u>\$ 115,987</u>		

Proprietary Funds

Enterprise Funds

Fund Description

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

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

Solid Waste:

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

KIOWA COUNTY, KANSAS
Solid Waste Fund
Schedule 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:				
User fees	\$ 139,994	\$ 118,380	\$ 136,000	\$ (17,620)
Transfers in	10,000	-	-	-
Total cash receipts	<u>149,994</u>	<u>118,380</u>	<u>\$ 136,000</u>	<u>\$ (17,620)</u>
Expenditures:				
Health and sanitation:				
Personnel services	102,990	108,033	\$ 113,320	\$ (5,287)
Contractual services	70,721	25,465	56,000	(30,535)
Commodities	19,111	36,220	38,500	(2,280)
Capital outlay	16,471	13,036	62,000	(48,964)
Total expenditures	<u>209,293</u>	<u>182,754</u>	<u>\$ 269,820</u>	<u>\$ (87,066)</u>
Receipts under expenditures	(59,299)	(64,374)		
Unencumbered cash, beginning of year	<u>269,049</u>	<u>209,750</u>		
Unencumbered cash, end of year	<u>\$ 209,750</u>	<u>\$ 145,376</u>		

Proprietary Funds

Internal Service Funds

Fund Descriptions

The Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governmental units on a cost-reimbursement basis.

The Internal Service Fund used by Kiowa County, Kansas, is:

Health Insurance:

This fund is used to account for monies for the self-insurance of employee health costs which may occur.

Note: The County does not budget for this fund.

KIOWA COUNTY, KANSAS
 Health Insurance Fund
 Schedule of Cash Receipts and Expenditures
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Actual</u>
Cash receipts:		
Premiums	\$ 43,992	\$ 482,778
Use of money and property	407	2,169
Total cash receipts	<u>44,399</u>	<u>484,947</u>
Expenditures:		
General government:		
Claims paid	-	379,383
Transfers out	3,430	-
Total expenditures	<u>3,430</u>	<u>379,383</u>
Receipts over expenditures	40,969	105,564
Unencumbered cash, beginning of year	<u>213,519</u>	<u>254,488</u>
Unencumbered cash, end of year	<u>\$ 254,488</u>	<u>\$ 360,052</u>

Component Units

Fund Description

Component units are legally separate from the County. The governing bodies of all of following component units are appointed by the County Commission. Each component unit has a December 31st year end. Neither component unit is subject to a legally adopted annual operating budget; however, internal operating budget information is presented for the Kiowa County Extension Council.

The component units included by Kiowa County, Kansas, are:

Kiowa County Extension Council:

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

Kiowa County Public Library:

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

KIOWA COUNTY, KANSAS
 Kiowa County Extension Council
 Schedule of 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	Actual	Internal Budget*	Variance Over (Under)
Cash receipts:				
Intergovernmental revenue	\$ 147,052	\$ 147,052	\$ 147,052	\$ -
Use of money and property	505	2,501	-	2,501
Other	17,195	1,625	14,000	(12,375)
Total cash receipts	<u>164,752</u>	<u>151,178</u>	<u>\$ 161,052</u>	<u>\$ (9,874)</u>
Expenditures:				
Culture and recreation:				
Personnel services	135,086	131,486	\$ 139,000	\$ (7,514)
Contractual services	16,083	1,412	3,000	(1,588)
Commodities	11,801	11,948	21,200	(9,252)
Capital outlay	9,134	8,752	11,252	(2,500)
Total expenditures	<u>172,104</u>	<u>153,598</u>	<u>\$ 174,452</u>	<u>\$ (20,854)</u>
Receipts under expenditures	(7,352)	(2,420)		
Unencumbered cash, beginning of year	<u>56,210</u>	<u>48,858</u>		
Unencumbered cash, end of year	<u>\$ 48,858</u>	<u>\$ 46,438</u>		

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

KIOWA COUNTY, KANSAS
 Kiowa County Public Library
 Schedule of 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	Actual
Cash receipts:		
Intergovernmental revenues	\$ 71,156	\$ 70,370
Licenses and fees	1,069	557
Use of money and property	1,552	1,032
Other	3,828	6,246
Total cash receipts	<u>77,605</u>	<u>78,205</u>
Expenditures:		
Culture and recreation:		
Personnel services	32,338	54,040
Contractual services	3,659	3,239
Commodities	5,085	5,355
Capital outlay	8,163	8,550
Total expenditures	<u>49,245</u>	<u>71,184</u>
Receipts over expenditures	28,360	7,021
Unencumbered cash, beginning of year	<u>221,219</u>	<u>249,579</u>
Unencumbered cash, end of year	<u>\$ 249,579</u>	<u>\$ 256,600</u>

Agency Funds

Fund Description

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

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

District Court Account:

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

Law Library Account:

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

County Health Aid Account:

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

County Health Kids Count Account:

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

Sheriff Special Investigations Account:

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

Sheriff Inmate Account:

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

County Treasurer – Bail Bonds Account:

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

County Treasurer – Driver's License Account:

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

County Treasurer – Disaster Relief Donations Account:

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

County Treasurer – Heritage Trust Fund Account:

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

County Treasurer – Sheriff Donations Account:

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

County Treasurer – Stray Animal Account:

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

Agency Funds

County Treasurer - Wildlife and Parks Account:

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

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

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

County Treasurer - Tax Collections Accounts:

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

County Treasurer - Tax Distributions Accounts:

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

KIOWA COUNTY, KANSAS
Trust and Agency Funds
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

	Balance 01/01/11	Cash Receipts	Cash Disburse- ments	Balance 12/31/11
Trust and Agency Accounts:				
District Court Account	\$ 26,251	\$ 489,859	\$ 407,089	\$ 109,021
Law Library Account	55,991	10,716	4,492	62,215
County Health Aid Account	19,886	930	3,571	17,245
County Health Kids Count Account	17,907	295	1,759	16,443
Sheriff Special Investigations Account	1,430	-	-	1,430
Sheriff Inmate Account	10,753	22,017	13,800	18,970
County Treasurer:				
Bail Bonds Account	-	2,050	2,050	-
Disaster Relief Donations Account	1,604	-	-	1,604
Driver's License Account	516	14,656	14,814	358
Heritage Trust Fund Account	110	1,178	718	570
Sheriff Donations Account	42	450	-	492
Stray Animal Account	1,085	-	1,085	-
Wildlife and Parks Accounts	-	4,355	4,144	211
Motor Vehicle Fees and Sales Tax Collections Accounts	11,021	378,382	372,478	16,925
Tax Collections Accounts	6,153,839	11,524,919	10,513,480	7,165,278
Tax Distributions Accounts	-	5,312,213	5,312,213	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ 6,300,435</u>	<u>\$ 17,762,020</u>	<u>\$ 16,651,693</u>	<u>\$ 7,410,762</u>

KIOWA COUNTY, KANSAS
General Fund
Schedule 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 Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 2,771,431	\$ 2,763,747	\$ 2,903,408	\$ (139,661)
Motor vehicle	97,599	105,256	85,893	19,363
Delinquent property	22,115	18,938	-	18,938
Interest and fees:				
Delinquent	16,464	11,090	10,000	1,090
Local sales	252,916	236,333	155,000	81,333
Total taxes	3,160,525	3,135,364	3,154,301	(18,937)
Intergovernmental revenue:				
State grants	97,449	-	-	-
Contract law	44,983	7,497	49,144	(41,647)
Jail Inmate Contracts	23,924	87,418	114,992	(27,574)
Mineral production tax	17,628	28,161	30,000	(1,839)
Total intergovernmental revenue	183,984	123,076	194,136	(71,060)
Licenses and fees:				
Mortgage registration fees	16,805	29,446	12,000	17,446
Sheriff fees	2,999	3,186	5,000	(1,814)
Officers' fees	45,693	53,487	50,000	3,487
Total licenses and fees	65,497	86,119	67,000	19,119
Use of money and property:				
Interest on investments	44,345	31,327	40,000	(8,673)
Other:				
Other	97,380	123,508	40,000	83,508
Transfers in	21,098	20,419	-	20,419
Total cash receipts	\$ 3,572,829	\$ 3,519,813	\$ 3,495,437	\$ 24,376

KIOWA COUNTY, KANSAS
General Fund
Schedule 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	
(continued)				
Expenditures:				
General government:				
General and administrative:				
Personnel services	\$ 21,134	\$ 24,001	\$ 39,620	\$ (15,619)
Contractual services	261,808	250,674	298,076	(47,402)
Commodities	21,476	48,786	14,000	34,786
Capital outlay	(125)	3,992	90,000	(86,008)
Total general and administrative	<u>304,293</u>	<u>327,453</u>	<u>441,696</u>	<u>(114,243)</u>
County Commission:				
Personnel services	46,505	89,565	67,566	21,999
Contractual services	107,889	120,367	113,500	6,867
Commodities	5,131	901	19,000	(18,099)
Capital outlay	7,868	5,044	10,000	(4,956)
Total County Commission	<u>167,393</u>	<u>215,877</u>	<u>210,066</u>	<u>5,811</u>
County Clerk:				
Personnel services	69,464	78,697	73,587	5,110
Contractual services	5,553	4,788	4,750	38
Commodities	1,814	2,819	3,300	(481)
Capital outlay	137	458	2,000	(1,542)
Total County Clerk	<u>76,968</u>	<u>86,762</u>	<u>83,637</u>	<u>3,125</u>
County Treasurer:				
Personnel services	75,601	81,275	78,383	2,892
Contractual services	3,300	3,938	7,900	(3,962)
Commodities	4,864	4,688	6,100	(1,412)
Capital outlay	99	709	-	709
Total County Treasurer	<u>83,864</u>	<u>90,610</u>	<u>92,383</u>	<u>(1,773)</u>
Register of Deeds:				
Personnel services	43,057	46,004	53,132	(7,128)
Contractual services	14,497	12,599	7,020	5,579
Commodities	2,483	5,909	3,090	2,819
Capital outlay	-	-	5,000	(5,000)
Total Register of Deeds	<u>60,037</u>	<u>64,512</u>	<u>68,242</u>	<u>(3,730)</u>
Direct election:				
Personnel services	13,162	6,932	7,946	(1,014)
Commodities	17,589	9,472	28,995	(19,523)
Total direct election	<u>30,751</u>	<u>16,404</u>	<u>36,941</u>	<u>(20,537)</u>

KIOWA COUNTY, KANSAS
General Fund
Schedule 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	
(continued)				
Commons Media Center:				
Personnel services	\$ 35,000	\$ -	\$ -	\$ -
Contractual services	13,000	70,000	70,000	-
Commodities	12,000	-	-	-
Capital outlay	10,000	-	-	-
Total Commons Media Center	70,000	70,000	70,000	-
Employee benefits:				
Health insurance	600,868	755,813	862,800	(106,987)
KPERs	120,695	146,087	118,902	27,185
FICA	136,124	154,456	158,290	(3,834)
Other	1,558	10,731	10,500	231
Total employee benefits	859,245	1,067,087	1,150,492	(83,405)
Community Center:				
Personnel services	-	-	2,639	(2,639)
Contractual services	6,040	14,950	9,500	5,450
Commodities	4,140	2,652	1,000	1,652
Capital outlay	17,387	5,002	12,500	(7,498)
Total Community Center	27,567	22,604	25,639	(3,035)
Other agencies:				
Agricultural extension	109,300	109,300	109,300	-
Conservation district	13,000	13,000	13,000	-
County fair	-	18,500	18,500	-
Historical records	2,500	40,000	40,000	-
Library	70,370	70,370	70,370	-
Services for elderly	50,272	50,236	50,236	-
Swimming pool	10,000	10,000	10,000	-
Economic development	20,000	20,000	20,000	-
Total other agencies	275,442	331,406	331,406	-
Total general government	1,955,560	2,292,715	2,510,502	(217,787)
Public safety:				
County Attorney:				
Personnel services	96,822	69,825	72,000	(2,175)
Contractual services	4,169	10,615	5,000	5,615
Commodities	6,471	9,268	4,100	5,168
Total County Attorney	107,462	89,708	81,100	8,608
County Attorney - diversion:				
Personnel services	8,080	8,069	7,500	569
Contractual services	15,667	32,304	7,500	24,804
Commodities	-	-	5,000	(5,000)
Capital outlay	-	-	10,000	(10,000)
Total County Attorney - diversion	23,747	40,373	30,000	10,373

KIOWA COUNTY, KANSAS
General Fund
Schedule 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	
(continued)				
Sheriff:				
Personnel services	\$ 448,019	\$ 524,276	\$ 506,000	\$ 18,276
Contractual services	65,010	74,064	43,000	31,064
Commodities	58,717	63,405	48,000	15,405
Capital outlay	18,710	3,650	10,000	(6,350)
Total Sheriff	590,456	665,395	607,000	58,395
Sheriff - jail:				
Personnel services	130,631	159,574	148,000	11,574
Contractual services	35,959	24,026	52,400	(28,374)
Commodities	29,839	48,953	7,000	41,953
Capital outlay	-	2,970	2,000	970
Total Sheriff - jail	196,429	235,523	209,400	26,123
District court:				
Personnel services	-	-	64,460	(64,460)
Contractual services	38,352	40,457	-	40,457
Commodities	9,223	32,274	5,660	26,614
Capital outlay	27,869	2,283	8,500	(6,217)
Total district court	75,444	75,014	78,620	(3,606)
Emergency operations center:				
Personnel services	106,048	42,479	100,000	(57,521)
Contractual services	21,424	12,117	30,000	(17,883)
Commodities	14,995	8,833	24,000	(15,167)
Capital outlay	10,617	10,990	4,000	6,990
Total emergency operations center	153,084	74,419	158,000	(83,581)
Other agencies:				
Weather tower	2,795	2,044	2,500	(456)
Total public safety	1,149,417	1,182,476	1,166,620	15,856
Health and sanitation:				
Other agencies:				
Ambulance	150,982	157,875	158,000	(125)
Mental rehabilitation	5,000	5,000	5,000	-
Area Mental Health	34,000	30,000	30,000	-
Total other agencies	189,982	192,875	193,000	(125)
Total health and sanitation	189,982	192,875	193,000	(125)
Transfers out	292,000	30,000	30,000	-
Total expenditures	\$ 3,586,959	\$ 3,698,066	\$ 3,900,122	\$ (202,056)

KIOWA COUNTY, KANSAS
 Long Term Recovery Fund
 Schedule of Cash Receipts and Cash Disbursements
 For the Year Ended December 31, 2011

	Balance 01/01/11	Cash Receipts	Cash Disburse- ments	Balance 12/31/11
Misc Disaster Administration	\$ 43,506	\$ -	\$ -	\$ 43,506
Federal Disaster Administration	260,410	17,274	71,021	206,663
Road and Bridge Temporary Relocation	(3,247)	1,230	-	(2,017)
Landfill Cover Dirt	5,221	-	-	5,221
Landfill Equipment Rental D-8	340	-	-	340
Road and Bridge Shop Cleanup				
Overtime Labor 75%	22,949	-	-	22,949
Road and Bridge Equipment Storage Building	49,477	-	7,083	42,394
Road and Bridge Office Contents	(1,076)	-	-	(1,076)
Road and Bridge Shop Building	(87,237)	-	-	(87,237)
4-H Building Contents	19,799	-	2,700	17,099
4-H Storage Shed	5,057	-	4,399	658
The Recycle Building - 28	(182,798)	-	-	(182,798)
Kiowa County Show Barn	(152,345)	-	14,048	(166,393)
Bindweed Building	(28,003)	-	-	(28,003)
Recycle Building - 018	(33,888)	2,281	24	(31,631)
Courthouse Storage PODS	5,439	-	-	5,439
4-H Building	183,167	-	45,445	137,722
Fire Truck Garage and Storage	(38,538)	2,160	2,160	(38,538)
Bindweed Office Contents	4,083	-	-	4,083
Landfill White Goods Removal	2,479	-	-	2,479
Landfill Chain Link Fence	6,665	-	-	6,665
North Landfill Water Roads	7,183	-	-	7,183
North Landfill Equipment Rental - Scissor Lift	123	-	-	123
Library	286,654	-	-	286,654
KCMH	(9,947)	-	-	(9,947)
Generator Building	(16,748)	-	-	(16,748)
Courthouse Maintenance Building	111,772	-	-	111,772
Radio Tower	49,957	-	-	49,957
Storage Shed at Sheriff's Office	55,882	-	-	55,882
Library Contents	394,335	-	100,122	294,213
Fire Station - Homeland Security Contents	(79,006)	61,294	-	(17,712)
Museum	(294,206)	2,514,247	2,869,238	(649,197)
Commissioners' Temporary Relocation	(101,248)	87,199	-	(14,049)
EMS Contents	(8,295)	-	-	(8,295)
Temporary Emergency Generator	(5,963)	-	-	(5,963)
County Jail	(364,170)	180,537	3,807	(187,440)
Autos	(9,720)	-	-	(9,720)
Repairs to Courthouse	(10,995)	-	-	(10,995)
Courthouse Building	35,441	-	177	35,264
R&B Contractors Equipment	34,040	-	-	34,040
Museum Contents	13,098	(2,248)	4,692	6,158
Storage Containers	(12,503)	-	-	(12,503)
Radio Antenna	3,276	-	-	3,276
Jail Contents	105,398	-	-	105,398
County Impound Lot	(6,963)	-	-	(6,963)
Damaged County Dumpsters	5,900	-	-	5,900
Courthouse Grounds	(36,219)	-	-	(36,219)
County-wide Tree Debris Removal	(524)	-	-	(524)
Courthouse Contents	(13,548)	-	-	(13,548)
Courthouse Contents Restoration	95,345	-	-	95,345
Sheriff Surveillance Equipment	3,696	-	-	3,696

(continued)

KIOWA COUNTY, KANSAS
 Long Term Recovery Fund
 Schedule of Cash Receipts and Cash Disbursements
 For the Year Ended December 31, 2011

	Balance 01/01/11	Cash Receipts	Cash Disburse- ments	Balance 12/31/11
(continued)				
Temporary Fire Station Relocation	\$ (130,074)	\$ 86,971	\$ -	\$ (43,103)
Landfill Equipment Rental	1,402	-	-	1,402
County Road Repair	46,151	-	-	46,151
Fire Station Contents	38,086	-	-	38,086
Courthouse Temp Relocation 100%	(1,435)	-	-	(1,435)
Courthouse Temporary Facilities	(96,992)	80,354	-	(16,638)
Road and Bridge Shop Contents	(722)	-	-	(722)
Landfill Access Agreement	(150)	-	-	(150)
	<u>\$ 169,771</u>	<u>\$ 3,031,299</u>	<u>\$ 3,124,916</u>	<u>\$ 76,154</u>

KIOWA COUNTY, KANSAS
 Reconciliation of 2010 Tax Roll
 For the Year Ended December 31, 2011

2010 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		\$ 10,240,119
Supplemental tax roll		12,366
2010 taxes abated		<u>(92,300)</u>
2010 tax roll as adjusted		<u>\$ 10,160,185</u>
2010 Tax Roll Accounted For:		
2010 current tax collections		\$ 10,077,633
Delinquent taxes:		
Personal property tax warrants	\$ 21,865	
Real estate taxes	<u>60,687</u>	<u>82,552</u>
2010 total tax roll		<u>\$ 10,160,185</u>

KIOWA COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

Grant Title	Federal CFDA Number	Grant Number	Cluster	Program Award Amount	Disburse- ments/ Expenditures
DEPARTMENT OF AGRICULTURE					
Direct:					
Community Facilities Loans and Grants	10.766	18049486007123		\$ 127,480	\$ 2,160
Community Facilities Loans and Grants	10.766	18049486007123		1,960,000	1,843,616
Passed through State Department of Health and Environment:					
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	2012		168,120	2,804
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	2011		209,007	171,090
DEPARTMENT OF JUSTICE					
Passed through Kansas Criminal Justice Coordinating Council					
Edward J. Byrne Memorial Justice Assistance Grant	16.738			37,424	37,424
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through State Department of Health and Environment:					
Public Health Emergency Preparedness	93.069	2012		7,524	1,086
Public Health Emergency Preparedness	93.069	2011		17,608	4,201
Immunization Grants	93.268	2012		1,651	1,651
Consolidated Health Centers	93.224	2012		42	42
Maternal and Child Health Services Block Grant	93.994	2012		802	308
Maternal and Child Health Services Block Grant	93.994	2011		802	583
DEPARTMENT OF HOMELAND SECURITY - FEMA					
Direct:					
Assistance to Firefighters Grant	97.044			123,500	123,500
Passed through State Division of Emergency Management:					
Community Disaster Loans	97.030			1,028,333	-
Disaster Grants Public Assistance	97.036	1699 - PW17		14,011	2,700
Disaster Grants Public Assistance	97.036	1699 - PW28		465,253	45,445
Disaster Grants Public Assistance	97.036	1699 - PW112		2,636,309	506,081
Disaster Grants Public Assistance	97.036	1699 - PW370		1,265	1,265
Disaster Grants Public Assistance	97.036	1699 - Admin		71,935	18,118
TOTAL FEDERAL GRANTS					\$ 2,762,074

The accompanying Notes to Schedule of Expenditures of Federal Awards are an integral part of this statement.

KIOWA COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
December 31, 2011

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Kiowa County, Kansas. The County's reporting entity is defined in Note 1 to the County's statutory basis financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the Schedule.

2. Basis of accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas, which is described in Note 1 to the County's statutory basis financial statements. However, no encumbrances are included in the expenditures for federal programs.

3. Subrecipients

The County passed through \$147,047 of federal funding from the USDA Special Supplemental Food Program for Women, Infants, and Children Grants program to the health departments in Barber, Comanche, Edwards, Harper, Kingman and Pratt counties.

SINGLE AUDIT
SECTION



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The County Commissioners
Kiowa County
Greensburg, Kansas 67054

We have audited the statutory basis financial statements of Kiowa County, Kansas, as of and for the year ended December 31, 2011, for the primary government and selected component units including the Kiowa County Extension Council and Kiowa County Public Library, and have issued our report thereon dated June 4, 2012. The County prepares its financial statements on a basis of accounting that demonstrates compliance with 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. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Kiowa County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kiowa County's control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kiowa County's statutory basis financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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The County Commissioners
Kiowa County
Page 2

We noted certain matters that we reported to the management of Kiowa County, Kansas, in a separate letter dated June 4, 2012.

This report is intended solely for the information and use of the County's management, the Kansas Division of Accounts and Reports, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Lewis, Hooper + Dick, LLC
LEWIS, HOOPER & DICK, LLC

June 4, 2012



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL
EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The County Commissioners
Kiowa County
Greensburg, Kansas 67054

Compliance

We have audited the compliance of the primary government of Kiowa County, Kansas, and selected component units including the Kiowa County Extension Council and Kiowa County Public Library, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011. Kiowa County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. *Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Kiowa County's management. Our responsibility is to express an opinion on Kiowa County's compliance based on our audit.*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Kiowa County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Kiowa County's compliance with those requirements.

In our opinion, Kiowa County, Kansas, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011.

Internal Control Over Compliance

The management of Kiowa County, Kansas, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Kiowa County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Kiowa County's internal control over compliance.

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The County Commissioners
Kiowa County
Page 2

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, the Kansas Division of Accounts and Reports, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



LEWIS, HOOPER & DICK, LLC

June 4, 2012

KIOWA COUNTY, KANSAS
 Schedule of Findings and Questioned Costs
 December 31, 2011

I. SUMMARY OF AUDITORS' RESULTS

A. Financial Statements

- Type of auditors' report issued: Unqualified

- Internal control over financial reporting as reported in the INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS:
 - Material weaknesses identified: None
 - Significant deficiencies identified: None reported

- Noncompliance material to financial statements noted: None

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133:
 - Material weaknesses identified: None
 - Significant deficiencies identified: None reported

- Type of auditors' report issued on compliance for major programs: Unqualified

- Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133: None

- The programs tested as major programs include:

Program	CFDA	Expenditures
Community Facilities Loans and Grants	10.766	\$ 1,845,776
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	173,894

- Dollar threshold used to distinguish between type A and B programs: \$300,000

- Auditee qualified as low-risk auditee: Yes

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None



Kiowa County
211 E Florida · Greensburg, KS 67054
PH: 620-723-3366 FX: 620-723-3234

June 4, 2012

Kiowa County, Kansas, respectfully submits the following corrective action plan for the year ended December 31, 2011.

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC
PO Box 699
Garden City, KS 67846

Audit period: January 1, 2011 through December 31, 2011

The findings from the December 31, 2011, Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditors' Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

IV. STATUS OF CORRECTIVE ACTIONS ON PRIOR FINDINGS

Finding 2010-1:

View of responsible officials and corrective action:

The director of the WIC program is now aware of the additional compliance monitoring required for the subrecipients. Kiowa County is requesting copies of the audit reports and findings for the subrecipients annually. Any findings reported are followed up on to ensure timely and appropriate corrective action is taken by the subrecipients.

If there are any questions regarding this plan, please call Carmen L. Renfrow at 620-723-3366.

Sincerely,

Carmen L. Renfrow
County Clerk