

GRAHAM COUNTY, KANSAS

Audit Report

For the Year Ended December 31, 2011

MAPES & MILLER LLP
Certified Public Accountants

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

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MAPES & MILLER LLP

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A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Graham County, Kansas, as of and for the year ended December 31, 2011, which comprises the basic financial statement of the County's primary government as listed in the table of contents. The financial statement is the responsibility of Graham 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 and the *Kansas Municipal Audit Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 statement does not include financial data for the following legally separate component unit: County Hospital. Accounting principles generally accepted in the United States of America require the financial data for the component unit 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 statement of the omission of the component unit, although not reasonably determinable, is presumed to be material.

As described more fully in Note 1, Graham County, Kansas, has prepared the 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 State of America. The effect on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

To the Board of County Commissioners
Graham County, Kansas
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In our opinion, because of the omission of the discretely presented component unit, as discussed above, and because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Graham County, Kansas, as of December 31, 2011, or the respective changes in financial position for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the primary government of Graham County, Kansas, 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.

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

Mapes & Miller LLP

Certified Public Accountants

October 23, 2012

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

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General Fund	\$ 1,165,652	1,168,612	1,237,857	1,096,407	12,829	1,109,236
Special Revenue Funds						
Road and Bridge Fund	656,159	1,721,699	1,986,100	391,758	3,317	395,075
Fair Fund	2,312	47,033	46,660	2,685	0	2,685
Home for the Aged Maintenance Fund	5,770	166,992	164,415	8,347	0	8,347
Conservation District Fund	1,080	25,307	25,000	1,387	0	1,387
County Library Fund	4,408	103,258	102,100	5,566	0	5,566
Election Fund	28,999	18,702	35,898	11,803	0	11,803
Extension Council Fund	4,516	102,802	101,600	5,718	0	5,718
Community College Fund	24	7	0	31	0	31
Appraiser's Cost Fund	10,743	147,338	148,625	9,456	1,019	10,475
Noxious Weed Fund	2,229	135,650	137,879	0	42	42
Noxious Weed Capital Outlay Fund	15,750	9,745	0	25,495	0	25,495
Community Involvement Center Fund	747	16,646	16,500	893	0	893
Fire Fund	61,107	88,616	131,670	18,053	579	18,632
Employee Benefits Fund	139,741	1,388,486	1,060,684	467,543	0	467,543
County Health Fund	42,368	171,543	183,100	30,811	542	31,353
Special Alcohol Programs Fund	19,679	5,278	4,740	20,217	0	20,217
Special Parks and Recreation Fund	2,590	396	0	2,986	0	2,986
911 Communications Fund	36,145	12,036	12,437	35,744	9,185	44,929
Wireless E-911 Fund	25,376	7,277	0	32,653	0	32,653
County Hospital Fund	19,526	631,756	622,391	28,891	0	28,891
Mental Health Fund	0	12,879	12,775	104	0	104
Mental Retardation Fund	0	48,699	48,311	388	0	388
Antelope Lake Trust Fund	3,764	2,400	902	5,262	0	5,262
Health Care Sales Tax Fund	341,256	584,258	674,526	250,988	363,369	614,357
Economic Development Sales Tax Fund	0	90,028	90,028	0	0	0
Fire Equipment Fund	170,663	46,562	79,773	137,452	7,537	144,989
County Health Capital Outlay Fund	39,258	7,563	1,200	45,621	0	45,621

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

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

STATEMENT 1
 Page 2

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Machinery and Equipment Fund	\$ 649,455	196,119	162,326	683,248	31,105	714,353
Equipment Reserve Fund	296,494	115,840	74,658	337,676	14,479	352,155
Sheriff Seatbelt Grant Fund	372	1,000	679	693	0	693
Special Auto Licenses Fund	18,025	33,101	31,078	20,048	0	20,048
County Attorney Check Trust Fund	3,465	180	0	3,645	0	3,645
Prosecutor's Training Assistance Fund	541	431	465	507	0	507
Register of Deeds Technology Fund	6,368	10,926	9,926	7,368		7,368
E-911 Grant Fund	(9,325)	89,844	81,345	(826) *		(826)
Emergency Preparedness Grant Fund	4,357	6,433	10,790	0	0	0
Storm Siren Grant Fund	25	0	25	0	0	0
Lift Station Grant Fund	(22,834)	306,642	285,817	(2,009) *	0	(2,009)
EMS Mitigation Grant Fund	0	2,125	2,125	0	0	0
Methodist Ministry Grant Fund	0	80,990	60,406	20,584	215	20,799
FEMA Fire Grant Fund	193	0	193	0	0	0
SAFE Program Grant Fund	0	2,315	1,806	509	0	509
Sheriff Firearm Permit Fund	410	228	0	638	0	638
Sheriff Offender Registration Fund	1,760	600	0	2,360	0	2,360
Debt Service Funds						
Hospital Bond Debt Service Fund	19,249	184,522	192,585	11,186	0	11,186
Hospital No Fund Warrants Fund	32,899	45,566	76,374	2,091		2,091
Proprietary Type Funds:						
Enterprise Funds						
Landfill Fund	28,287	100,579	98,550	30,316	202	30,518
EMS (Ambulance) Fund	15,429	141,064	137,400	19,093	481	19,574
Ambulance Equipment Fund	66,849	33,166	21,178	78,837	1,618	80,455
Fiduciary Type Funds:						
Private Purpose Trust Fund						
Graham County Micro Loan Fund	42,991	13,685	15,074	41,602	0	41,602
Total Primary Government	\$ 3,954,872	8,126,924	8,187,971	3,893,825	446,519	4,340,344

*See Compliance with Finance Related-Legal and Contractual Provisions, Note 12 to the Financial Statement.

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

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

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Component Units:						
Graham County Extension Council	\$ 64,044	142,585	149,192	57,437	0	57,437
Graham County Fair Board	2,675	186,944	170,569	19,050	0	19,050
Graham County Public Library:						
General Fund	190,051	112,236	125,771	176,516	0	176,516
State Aid Fund	0	1,197	1,197	0	0	0
Memorials Fund	101,508	360	0	101,868	0	101,868
Total Graham County Library	291,559	113,793	126,968	278,384	0	278,384
Total Component Units	358,278	443,322	446,729	354,871	0	354,871
Total Reporting Entity (Excluding Agency Funds)	\$ 4,313,150	8,570,246	8,634,700	4,248,696	446,519	4,695,215

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

GRAHAM COUNTY, KANSAS
 Composition of Cash
For the Year Ended December 31, 2011

STATEMENT 1
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Primary Government:	
Cash on Hand	
Treasurer	\$ 640,192
Sheriff	300
First State Bank - Hill City, Kansas	
Checking Accounts	2,010
NOW Accounts	8,485,731
Certificates of Deposit	100,000
Citizens State Bank - Hill City, Kansas	
Money Market Accounts	2,818
Certificates of Deposit	400,000
Farmers and Merchants Bank - Hill City, Kansas	
Checking Accounts	25
NOW Account	1,087,966
Savings Accounts	41,576
Certificates of Deposit	166,000
Total Cash and Investments	10,926,618
Less Agency Funds - SCHEDULE 3	(6,586,274)
Total Primary Government	\$ 4,340,344

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

GRAHAM COUNTY, KANSAS
 Composition of Cash
For the Year Ended December 31, 2011

STATEMENT 1
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Component Units:	
Graham County Extension Council	
First State Bank - Hill City, Kansas	
Checking Account	\$ 57,337
Farmers and Merchants Bank - Hill City, Kansas	
Checking Account	100
Graham County Fair Association	
Farmers and Merchants Bank - Hill City, Kansas	
Certificates of Deposit	1,006
Citizens State Bank - Hill City, Kansas	
Checking Accounts	1,628
Savings Account	16,416
Graham County Public Library	
First State Bank - Hill City, Kansas	
NOW Accounts	6,933
Certificates of Deposit	66,305
Citizens State Bank - Hill City, Kansas	
Certificates of Deposit	129,600
Farmers and Merchants Bank - Hill City, Kansas	
Certificates of Deposit	75,396
Cash on Hand	150
Total Component Units	354,871
Total Reporting Entity per Statement 1, Page 3	\$ 4,695,215

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

GRAHAM COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2011

1. **Summary of Significant Accounting Policies**

Financial Reporting Entity

Graham County, Kansas, is a municipal corporation governed by an elected three-member commission. The County receives funding from local, state, and federal government sources and must comply with the requirements of these funding sources. The County provides the following services: public safety (sheriff), highway, sanitation (landfill), health and social services, culture-recreation, public improvements, and general administrative services.

Accounting principles generally accepted in the United States of America require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statement to be misleading or incomplete. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and imposes its will on that organization. The primary government may also be financially accountable if an organization is fiscally dependent on the primary government, regardless of the authority of the organization's governing body.

This financial statement presents Graham County (the primary government) and the discretely presented component units listed below. The component units are included in the County's reporting entity because of their significance of their operational or financial relationships with the County.

Discretely Presented Component Units. The component units section of this financial statement includes the financial data of the discretely presented component units. These component units are reported separately to emphasize that they are legally separate from the County. The governing bodies of these component units are appointed by the County.

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

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

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

Financial information for the following component unit has not been presented in the County's financial statement. Accordingly, this financial statement that presents the activities of the primary government and not all component units is not a complete presentation in accordance with generally accepted accounting principles.

County Hospital. The Graham County Hospital Board operates the County's hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the

hospital. Bond issuances must be approved by the County. The hospital board members are appointed by the County. The audited financial statements for Graham County Hospital can be obtained from their business office at 304 W. Prout, Hill City, Kansas.

Payments Between the County and Component Units

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

Reimbursements

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

Basis of Presentation and Basis of Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is 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.

Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

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

Governmental Type Funds:

General Fund--To account for all unrestricted resources-- except those required to be accounted for in another fund.

Special Revenue Funds--To account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to be expended for specified purposes.

Debt Service Fund--To account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, and the financing of special assessments which are general obligations of the County.

Proprietary Type Funds:

Enterprise Funds--To account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent 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 periodic determination of

revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Type Funds:

Agency Funds--To account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Private Purpose Trust Funds--To report trust agreements where both principal and interest is used to benefit individuals, private organizations, or other governmental units.

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

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

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 balance. 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 generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statement.

Inventories and Prepaid Expenses

Inventories and prepaid expenses, which benefit future periods, are recorded as expenditures during the year of purchase.

2. **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, and enterprise funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. Budget amendments were made for the year ended December 31, 2011, for the following funds: Health Care Sales Tax Fund, Economic Development Sales Tax Fund, and Hospital No Fund Warrants Fund.

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

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

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds, and the following special revenue funds:

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

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

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

3. **Property Taxes**

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due one-half on December 20th and one-half the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned, nor distributed to the various subdivisions until the succeeding year; such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the County and therefore, are not susceptible to accrual. It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period, and further, the amounts thereof are not material to the financial statement taken as a whole.

4. **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located or in an adjoining county if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments consist solely of certificates of deposit.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County did not use "peak periods" during 2011. All deposits were legally secured at December 31, 2011.

At December 31, 2011, the County's carrying amount of deposits was \$10,286,126 and the bank balance was \$10,655,396. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$723,356 was covered by federal depository insurance, and \$9,932,040 was collateralized with securities held by the pledging financial institution's agents in the County's name.

At December 31, 2011, the Extension Council's carrying amount of deposits was \$57,437 and the bank balance was \$64,997. The bank balance was held by two banks resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance.

At December 31, 2011, the Fair Association's carrying amount of deposits was \$19,050 and the bank balance was \$18,533. The bank balance was held by two banks resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance.

At December 31, 2011, the Public Library's carrying amount of deposits was \$278,234 and the bank balance was \$283,708. The bank balance was held by three banks resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance.

5. Compensated Absences

Graham County: Vacation Leave

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

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

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

Sick Leave

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

See Note 13 – Long-term Debt for additional information.

Graham County Public Library: Vacation Leave

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

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

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

Sick Leave

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

See Note 13 – Long-term Debt for additional information.

Graham County Extension Council:
County Extension Agents

Vacation Leave

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

Sick Leave

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

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

County Extension Office EmployeesVacation Leave

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

Sick Leave

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

See Note 13 – Long-term Debt for additional information.

6. Defined Benefit Pension Plan

Plan Description. Graham County, Kansas, and Graham County Public Library contribute to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et. seq.* KPERS provides retirement benefits, life insurance, disability income

benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary for active members hired before July 1, 2009. For active members employed on or after July 1, 2009, K.S.A. 74-49-210 establishes the KPERS member-employee contribution rate at 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 for calendar year 2011, which includes pension contributions and Group Death Disability Insurance, was 7.74%. The County's employer contributions to KPERS for the years ending December 31, 2011, 2010, and 2009 were \$125,830, \$115,399, and \$100,574, respectively, equal to the required contributions for each year as set forth by the legislature. The Library's employer contributions to KPERS for the years ending December 31, 2011, 2010, and 2009 were \$4,789, \$4,306, and \$3,731, respectively, equal to the required contributions for each year as set forth by the legislature.

7. Other Post Employment Benefits

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

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

8. Liability for Landfill Closure and Post Closure Costs

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

The estimate of closure and post closure care liability at year-end is \$259,678. This liability is based on the use of 45.43% of the estimated capacity of the landfill and a total closure and post closure cost estimate of \$571,572. The County will recognize the remaining estimated cost of closure and post closure care of \$311,894 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 expects the landfill to continue to operate for approximately 31 years. Actual costs may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County has not restricted any of its assets for payment of closure and post closure care costs.

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

9. Interfund Transfers

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

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Equipment Reserve Fund	K.S.A. 19-119	\$ 85,193
Road & Bridge Fund	Special Machinery and Equipment Fund	K.S.A. 68-141g	196,119
Election Fund	Equipment Reserve Fund	K.S.A. 19-119	10,000
Appraiser's Cost Fund	Equipment Reserve Fund	K.S.A. 19-119	14,062
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	9,745
Fire Fund	Fire Equipment Fund	K.S.A. 19-119	46,562
County Health Fund	County Health Capital Outlay Fund	K.S.A. 65-204	7,563
Special Auto Licenses Fund	General Fund	K.S.A. 8-145	18,024
Landfill Fund	Equipment Reserve Fund	K.S.A. 19-119	6,585
EMS (Ambulance) Fund	Ambulance Equipment Fund	K.S.A. 12-110d	33,166

10. Revolving Loan Fund

Graham County was awarded a \$90,000 Community Development Block Grant from the Kansas Department of Commerce and Housing in 1999 for the purpose of establishing a Micro-loan Revolving Loan Fund to provide loans to businesses in Graham County for which the loan proceeds would result in the creation and/or retention of jobs. The balance of the outstanding loans due to Graham County as of December 31, 2011, was \$73,377.

11. Risk Management

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

12. Compliance with Finance Related-Legal and Contractual Provisions

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

Personal Property Tax Judgment Book. K.S.A. 19-312 states that the tax roll shall be reconciled in conjunction with the reconciliation of the real estate sale book and the personal property tax judgment book. The County did not reconcile its tax roll with the personal property tax judgment book. This appears to be a violation of this statute.

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

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

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

Bonds and Warrants. Per K.S.A. 10-130, bond and interest payments shall be remitted to the state fiscal agent at least 20 days before the day of maturity. It was noted by the Kansas State Treasurer's Office that the County's remittance of funds did not meet these requirements. This appears to be a violation of this statute.

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

Cash Basis Compliance. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The E-911 Grant Fund and the Lift Station Grant Fund incurred indebtedness in excess of the available cash balances by \$826 and \$2,009, respectively. These grants require the County to expend the monies and request reimbursement from the available awarded funds. These grants have sufficient remaining available grant award to cover their respective deficit cash balances as of December 31, 2011. The deficit cash balances will be eliminated when the grant proceeds are received subsequent to December 31, 2011. Although not specifically allowed as an exception to the cash basis law in the statutes, the State of Kansas, Division of Accounts and Reports, as a matter of practice, has allowed deficit fund balances as long as the fund is subsequently reimbursed by federal or state grant proceeds.

13. Long-term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds:										
Hospital Refunding Bonds	2.10% to 4.10%	06/20/03	\$ 1,400,000	09/01/11	\$ 185,000	0	185,000		0	7,585
No Fund Warrants:										
Hospital No Fund Warrants	5.00%	06/16/09	150,000	12/31/13	150,000	0	150,000		0	15,822
Capital Leases Payable:										
963 Track Loader	4.65%	07/15/06	130,000	07/15/11	14,391	0	14,391		0	0
07 430 Backhoe	4.60%	07/15/07	56,000	07/15/11	14,960	0	14,960		0	672
Motor Grader (140H)	3.10%	05/01/07	140,000	05/01/11	37,400	0	37,400		0	1,696
Brush Truck	4.19%	04/24/08	84,308	04/24/13	52,645	0	16,833		35,812	2,206
RM 300 Reclaimer	4.25%	07/01/08	95,316	08/27/12	49,955	0	24,459		25,496	2,123
CIC Software	5.25%	09/04/09	121,433	09/04/12	55,665	0	27,121		28,544	2,922
Motor Grader (770G)	4.00%	08/06/10	145,800	03/10/15	120,000	0	23,661		96,339	2,880
Total Contractual Indebtedness					680,016	0	493,825		186,191	35,906
Compensated Absences - County					57,188			(3,547)	53,641	
Compensated Absences - Library					4,824			332	5,156	
Compensated Absences - Extension					998			(998)	0	
Landfill Closure and Post Closure Care					275,196			(15,518)	259,678	
Total Long-term Debt					\$ 1,018,222	0	493,825	(19,731)	504,666	35,906

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
Principal:					
Capital Leases Payable	\$ <u>94,266</u>	<u>41,867</u>	<u>24,538</u>	<u>25,520</u>	<u>186,191</u>
Interest:					
Capital Leases Payable	<u>7,940</u>	<u>3,712</u>	<u>2,002</u>	<u>1,021</u>	<u>14,675</u>
Total Principal and Interest	\$ <u><u>102,206</u></u>	<u><u>45,579</u></u>	<u><u>26,540</u></u>	<u><u>26,541</u></u>	<u><u>200,866</u></u>

GRAHAM COUNTY, KANSAS

Supplementary Information

For the Year Ended December 31, 2011

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

SCHEDULE 1
 Page 1

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General Fund	\$ 1,686,872	0	1,686,872	1,237,857	(449,015)
Special Revenue Funds					
Road and Bridge Fund	1,986,100		1,986,100	1,986,100	0
Fair Fund	46,715	0	46,715	46,660	(55)
Home for the Aged Maintenance Fund	164,415	0	164,415	164,415	0
Conservation District Fund	25,000	0	25,000	25,000	0
County Library Fund	102,100	0	102,100	102,100	0
Election Fund	40,000	0	40,000	35,898	(4,102)
Extension Council Fund	101,600	0	101,600	101,600	0
Appraiser's Cost Fund	148,625	0	148,625	148,625	0
Noxious Weed Fund	161,573	0	161,573	137,879	(23,694)
Noxious Weed Capital Outlay Fund	9,476	0	9,476	0	(9,476)
Community Involvement Center Fund	16,500	0	16,500	16,500	0
Fire Fund	131,670	0	131,670	131,670	0
Employee Benefits Fund	1,303,000	0	1,303,000	1,060,684	(242,316)
County Health Fund	183,100	0	183,100	183,100	0
Special Alcohol Programs Fund	18,074	0	18,074	4,740	(13,334)

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

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Special Revenue Funds					
Special Parks and Recreation Fund	\$ 1,982	0	1,982	0	(1,982)
911 Communications Fund	29,900	0	29,900	12,437	(17,463)
Wireless E-911 Fund	17,442	0	17,442	0	(17,442)
County Hospital Fund	622,391	0	622,391	622,391	0
Mental Health Fund	12,500	0	12,500	12,775	*
Mental Retardation Fund	47,250	0	47,250	48,311	*
Antelope Lake Trust Fund	3,786	0	3,786	902	*
Health Care Sales Tax Fund	766,256	0	766,256	674,526	(91,730)
Economic Development Sales Tax Fund	100,000	0	100,000	90,028	*
Debt Services Funds					
Hospital Bond Debt Service Fund	198,585	0	198,585	192,585	(6,000)
Hospital No Fund Warrants Fund	88,338	0	88,338	76,374	(11,964)
Proprietary Type Funds:					
Enterprise Funds					
Landfill Fund	98,550	0	98,550	98,550	0
EMS (Ambulance) Fund	137,400	0	137,400	137,400	0
† Exempt from Budget Law					

**GRAHAM COUNTY, KANSAS
GENERAL FUND**

SCHEDULE 2
Page 1

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 717,724	707,993	9,731
Delinquent Tax	21,812	4,050	17,762
Motor Vehicle Tax	48,760	35,688	13,072
Recreational Vehicle Tax	1,328	1,060	268
16/20M Vehicle Tax	3,198	3,346	(148)
Intangible Tax	80	10,000	(9,920)
Intergovernmental			
Mineral Production Tax	83,688	59,000	24,688
Licenses, Fees and Permits			
Mortgage Registration Fees	47,497	12,000	35,497
County Officer Fees	25,116	24,000	1,116
Sheriff VIN Fees	3,492	3,000	492
Other Permits and Fees	750	45	705
Charges for Services			
Dispatching Services	27,192	27,200	(8)
Jail Care	34,390	0	34,390
Copies and Other Charges	7,442	2,500	4,942
Miscellaneous	51,054	0	51,054
Interest on Idle Funds	7,629	12,000	(4,371)
LEPP Receipts	3,657	0	3,657
Penalties and Interest	46,733	15,000	31,733
Transfer from Special Auto Licenses Fund	18,024	0	18,024
Residual Transfer from Storm Siren Grant Fund	25	0	25
Diversion Agreement Reimbursement	12,675	0	12,675
Reimbursements	6,346	0	6,346
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	\$ 1,168,612	916,882	251,730
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**GRAHAM COUNTY, KANSAS
GENERAL FUND**

SCHEDULE 2
Page 2

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Expenditures:			
County Commissioners	\$ 47,426	50,500	(3,074)
County Clerk	71,919	74,235	(2,316)
County Treasurer	83,300	82,878	422
County Attorney	72,001	78,750	(6,749)
Register of Deeds	88,503	89,631	(1,128)
Sheriff	332,365	351,178	(18,813)
Unified Court - Operating	17,395	24,000	(6,605)
Unified Court - Attorney Fees	24,264	19,200	5,064
Courthouse General	191,903	385,000	(193,097)
Janitorial	50,719	56,000	(5,281)
Data Processing	66,586	55,000	11,586
Local Environment Protection Group	2,122	0	2,122
Juvenile Detention	385	9,000	(8,615)
Northwest Kansas Area Agency on Aging	2,500	2,500	0
Historical Society	2,500	2,500	0
Street Lighting	5,000	0	5,000
Fairgrounds Bathrooms	30,624	0	30,624
Emergency Preparedness	6,344	6,500	(156)
Matching Funds to Lift Station Grant Fund	56,808	0	56,808
Transfer to Equipment Reserve Fund	85,193	400,000	(314,807)
	<hr/>	<hr/>	<hr/>
Total Expenditures	1,237,857	1,686,872	(449,015)
	<hr/>	<hr/>	<hr/>
Cash Receipts Over (Under) Expenditures	(69,245)		
Unencumbered Cash, Beginning	1,165,652		
	<hr/>		
Unencumbered Cash, Ending	\$ 1,096,407		
	<hr/>		

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

SCHEDULE 2
Page 3

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 1,339,805	1,321,431	18,374
Delinquent Tax	30,082	3,478	26,604
Motor Vehicle Tax	68,181	46,922	21,259
Recreational Vehicle Tax	1,880	1,393	487
16/20M Vehicle Tax	7,664	4,400	3,264
Intergovernmental			
Special City/County Highway	238,299	242,539	(4,240)
Special Equalization	0	5,000	(5,000)
Miscellaneous	35,788	0	35,788
	<u>1,721,699</u>	<u>1,625,163</u>	<u>96,536</u>
Total Cash Receipts			
Expenditures:			
Personal Services	723,147	779,000	(55,853)
Commodities	877,134	792,000	85,134
Contractual Services	67,713	105,100	(37,387)
Capital Outlay	14,136	310,000	(295,864)
Lease Payments	107,851	0	107,851
Transfer to Special Machinery and Equipment Fund	196,119	0	196,119
	<u>1,986,100</u>	<u>1,986,100</u>	<u>0</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	(264,401)		
Unencumbered Cash, Beginning	<u>656,159</u>		
Unencumbered Cash, Ending	\$ <u>391,758</u>		

**GRAHAM COUNTY, KANSAS
FAIR FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 43,213	42,623	590
Delinquent Tax	1,080	266	814
Motor Vehicle Tax	2,425	1,691	734
Recreational Vehicle Tax	67	50	17
16/20M Vehicle Tax	248	159	89
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	47,033	44,789	2,244
	<hr/>	<hr/>	<hr/>
Expenditures:			
Appropriations	46,660	46,715	(55)
	<hr/>	<hr/>	<hr/>
Cash Receipts Over (Under) Expenditures	373		
Unencumbered Cash, Beginning	2,312		
	<hr/>		
Unencumbered Cash, Ending	\$ 2,685		
	<hr/>		

GRAHAM COUNTY, KANSAS
HOME FOR THE AGED MAINTENANCE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 5

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 154,035	151,930	2,105
Delinquent Tax	3,399	119	3,280
Motor Vehicle Tax	8,560	6,056	2,504
Recreational Vehicle Tax	235	180	55
16/20M Vehicle Tax	763	568	195
Total Cash Receipts	<u>166,992</u>	<u>158,853</u>	<u>8,139</u>
Expenditures:			
Appropriations	<u>164,415</u>	<u>164,415</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	2,577		
Unencumbered Cash, Beginning	<u>5,770</u>		
Unencumbered Cash, Ending	\$ <u>8,347</u>		

**GRAHAM COUNTY, KANSAS
CONSERVATION DISTRICT FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 23,309	22,990	319
Delinquent Tax	564	112	452
Motor Vehicle Tax	1,285	912	373
Recreational Vehicle Tax	35	27	8
16/20M Vehicle Tax	114	86	28
Total Cash Receipts	<u>25,307</u>	<u>24,127</u>	<u>1,180</u>
Expenditures:			
Appropriations	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	307		
Unencumbered Cash, Beginning	<u>1,080</u>		
Unencumbered Cash, Ending	\$ <u>1,387</u>		

**GRAHAM COUNTY, KANSAS
COUNTY LIBRARY FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 95,325	94,020	1,305
Delinquent Tax	2,250	518	1,732
Motor Vehicle Tax	5,093	3,617	1,476
Recreational Vehicle Tax	139	107	32
16/20M Vehicle Tax	451	339	112
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	103,258	98,601	4,657
	<hr/>	<hr/>	<hr/>
Expenditures:			
Appropriations	102,100	102,100	0
	<hr/>	<hr/>	<hr/>
Cash Receipts Over (Under) Expenditures	1,158		
Unencumbered Cash, Beginning	4,408		
	<hr/>		
Unencumbered Cash, Ending	\$ 5,566		
	<hr/>		

**GRAHAM COUNTY, KANSAS
ELECTION FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 16,075	15,862	213
Delinquent Tax	723	79	644
Motor Vehicle Tax	1,660	1,129	531
Recreational Vehicle Tax	46	34	12
16/20M Vehicle Tax	198	106	92
Total Cash Receipts	<u>18,702</u>	<u>17,210</u>	<u>1,492</u>
Expenditures:			
Personal Services	16,984	18,396	(1,412)
Commodities	0	4,000	(4,000)
Contractual Services	8,497	7,604	893
Capital Outlay	417	0	417
Transfer to Equipment Reserve Fund	10,000	10,000	0
Total Expenditures	<u>35,898</u>	<u>40,000</u>	<u>(4,102)</u>
Cash Receipts Over (Under) Expenditures	<u>(17,196)</u>		
Unencumbered Cash, Beginning	<u>28,999</u>		
Unencumbered Cash, Ending	\$ <u>11,803</u>		

**GRAHAM COUNTY, KANSAS
EXTENSION COUNCIL FUND**

SCHEDULE 2
Page 9

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 94,696	93,402	1,294
Delinquent Tax	2,284	495	1,789
Motor Vehicle Tax	5,214	3,700	1,514
Recreational Vehicle Tax	143	110	33
16/20M Vehicle Tax	465	347	118
	<u>102,802</u>	<u>98,054</u>	<u>4,748</u>
Total Cash Receipts			
Expenditures:			
Appropriations	<u>101,600</u>	<u>101,600</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	<u>1,202</u>		
Unencumbered Cash, Beginning	<u>4,516</u>		
Unencumbered Cash, Ending	\$ <u>5,718</u>		

**GRAHAM COUNTY, KANSAS
COMMUNITY COLLEGE FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Delinquent Tax	\$ 7	0	0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	7		
Unencumbered Cash, Beginning	<u>24</u>		
Unencumbered Cash, Ending	\$ <u>31</u>		

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

SCHEDULE 2
Page 11

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 133,575	131,748	1,827
Delinquent Tax	3,159	459	2,700
Motor Vehicle Tax	7,275	5,151	2,124
Recreational Vehicle Tax	199	153	46
16/20M Vehicle Tax	661	483	178
Miscellaneous	<u>2,469</u>	<u>0</u>	<u>2,469</u>
Total Cash Receipts	<u>147,338</u>	<u>137,994</u>	<u>9,344</u>
Expenditures:			
Personal Services	106,255	110,725	(4,470)
Commodities	10,275	13,400	(3,125)
Contractual Services	17,342	22,100	(4,758)
Capital Outlay	691	2,400	(1,709)
Transfer to Equipment Reserve Fund	<u>14,062</u>	<u>0</u>	<u>14,062</u>
Total Expenditures	<u>148,625</u>	<u>148,625</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	<u>(1,287)</u>		
Unencumbered Cash, Beginning	<u>10,743</u>		
Unencumbered Cash, Ending	\$ <u>9,456</u>		

**GRAHAM COUNTY, KANSAS
NOXIOUS WEED FUND**

SCHEDULE 2
Page 12

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 88,926	87,704	1,222
Delinquent Tax	1,846	405	1,441
Motor Vehicle Tax	4,151	2,839	1,312
Recreational Vehicle Tax	115	84	31
16/20M Vehicle Tax	485	266	219
Charges for Services	<u>40,127</u>	<u>67,412</u>	<u>(27,285)</u>
Total Cash Receipts	<u><u>135,650</u></u>	<u><u>158,710</u></u>	<u><u>(23,060)</u></u>
Expenditures:			
Personal Services	54,605	57,165	(2,560)
Commodities	58,940	87,703	(28,763)
Contractual Services	14,372	16,705	(2,333)
Capital Outlay	217	0	217
Transfer to Noxious Weed Capital Outlay Fund	<u>9,745</u>	<u>0</u>	<u>9,745</u>
Total Expenditures	<u><u>137,879</u></u>	<u><u>161,573</u></u>	<u><u>(23,694)</u></u>
Cash Receipts Over (Under) Expenditures	<u>(2,229)</u>		
Unencumbered Cash, Beginning	<u>2,229</u>		
Unencumbered Cash, Ending	\$ <u><u>0</u></u>		

GRAHAM COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 13

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Transfer from Noxious Weed Fund	\$ 9,745	<u>0</u>	<u>9,745</u>
Expenditures:			
Capital Outlay	<u>0</u>	<u>9,476</u>	<u>(9,476)</u>
Cash Receipts Over (Under) Expenditures	9,745		
Unencumbered Cash, Beginning	<u>15,750</u>		
Unencumbered Cash, Ending	\$ <u><u>25,495</u></u>		

GRAHAM COUNTY, KANSAS
COMMUNITY INVOLVEMENT CENTER FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 14

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 15,326	15,116	210
Delinquent Tax	367	33	334
Motor Vehicle Tax	854	606	248
Recreational Vehicle Tax	23	18	5
16/20M Vehicle Tax	76	57	19
Total Cash Receipts	<u>16,646</u>	<u>15,830</u>	<u>816</u>
Expenditures:			
Appropriations	<u>16,500</u>	<u>16,500</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	146		
Unencumbered Cash, Beginning	<u>747</u>		
Unencumbered Cash, Ending	\$ <u>893</u>		

**GRAHAM COUNTY, KANSAS
FIRE FUND**

SCHEDULE 2
Page 15

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 82,118	83,846	(1,728)
Delinquent Tax	1,857	900	957
Motor Vehicle Tax	2,584	2,932	(348)
Recreational Vehicle Tax	79	85	(6)
16/20M Vehicle Tax	535	554	(19)
Miscellaneous	1,250	0	1,250
Residual Transfer from FEMA Fire Grant Fund	193	0	193
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	88,616	88,317	299
	<hr/>	<hr/>	<hr/>
Expenditures:			
Personal Services	33,022	30,000	3,022
Commodities	20,390	14,470	5,920
Contractual Services	29,196	47,200	(18,004)
Capital Outlay	2,500	40,000	(37,500)
Transfer to Fire Equipment Fund	46,562	0	46,562
	<hr/>	<hr/>	<hr/>
Total Expenditures	131,670	131,670	0
	<hr/>	<hr/>	<hr/>
Cash Receipts Over (Under) Expenditures	(43,054)		
Unencumbered Cash, Beginning	61,107		
	<hr/>		
Unencumbered Cash, Ending	\$ 18,053		
	<hr/>		

**GRAHAM COUNTY, KANSAS
EMPLOYEE BENEFITS FUND**

SCHEDULE 2
Page 16

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 1,207,723	1,191,079	16,644
Delinquent Tax	21,454	2,295	19,159
Motor Vehicle Tax	49,300	34,621	14,679
Recreational Vehicle Tax	1,354	1,028	326
16/20M Vehicle Tax	4,787	3,247	1,540
Health Insurance Refund	<u>103,868</u>	<u>0</u>	<u>103,868</u>
Total Cash Receipts	<u><u>1,388,486</u></u>	<u><u>1,232,270</u></u>	<u><u>156,216</u></u>
Expenditures:			
Social Security	131,913	144,000	(12,087)
Retirement	121,889	130,000	(8,111)
Life Insurance	3,084	6,000	(2,916)
Workman's Compensation	45,395	80,000	(34,605)
Unemployment	1,770	2,000	(230)
Health Insurance	756,633	940,000	(183,367)
Miscellaneous	<u>0</u>	<u>1,000</u>	<u>(1,000)</u>
Total Expenditures	<u><u>1,060,684</u></u>	<u><u>1,303,000</u></u>	<u><u>(242,316)</u></u>
Cash Receipts Over (Under) Expenditures	327,802		
Unencumbered Cash, Beginning	<u>139,741</u>		
Unencumbered Cash, Ending	\$ <u><u>467,543</u></u>		

**GRAHAM COUNTY, KANSAS
COUNTY HEALTH FUND**

SCHEDULE 2
Page 17

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 44,466	43,855	611
Delinquent Tax	1,036	218	818
Motor Vehicle Tax	2,339	1,666	673
Recreational Vehicle Tax	64	49	15
16/20M Vehicle Tax	203	156	47
Grants and Donations			
WIC Federal Aid	19,802	11,000	8,802
State Formula	7,000	7,000	0
M and I	6,444	6,000	444
Other Grants and Donations	21,097	23,800	(2,703)
Charges for Services	69,092	53,500	15,592
Total Cash Receipts	<u>171,543</u>	<u>147,244</u>	<u>24,299</u>
Expenditures:			
Personal Services	107,511	110,000	(2,489)
Commodities	41,918	52,100	(10,182)
Contractual Services	20,182	21,000	(818)
Capital Outlay	5,926	0	5,926
Transfer to County Health Capital Outlay Fund	7,563	0	7,563
Total Expenditures	<u>183,100</u>	<u>183,100</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	(11,557)		
Unencumbered Cash, Beginning	<u>42,368</u>		
Unencumbered Cash, Ending	\$ <u>30,811</u>		

GRAHAM COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAMS FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 18

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Intergovernmental			
Local Alcoholic Liquor Tax	\$ 5,278	<u>6,600</u>	<u>(1,322)</u>
Expenditures:			
Contractual Services	<u>4,740</u>	<u>18,074</u>	<u>(13,334)</u>
Cash Receipts Over (Under) Expenditures	538		
Unencumbered Cash, Beginning	<u>19,679</u>		
Unencumbered Cash, Ending	\$ <u><u>20,217</u></u>		

GRAHAM COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 19

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Intergovernmental			
Local Alcoholic Liquor Tax	\$ 396	500	(104)
Expenditures:			
Contractual Services	0	1,982	(1,982)
Cash Receipts Over (Under) Expenditures	396		
Unencumbered Cash, Beginning	2,590		
Unencumbered Cash, Ending	\$ 2,986		

**GRAHAM COUNTY, KANSAS
911 COMMUNICATIONS FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
911 Tax	\$ 12,036	14,000	(1,964)
Expenditures:			
Contractual Services	10,889	5,400	5,489
Capital Outlay	1,548	24,500	(22,952)
Total Expenditures	12,437	29,900	(17,463)
Cash Receipts Over (Under) Expenditures	(401)		
Unencumbered Cash, Beginning	36,145		
Unencumbered Cash, Ending	\$ 35,744		

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

SCHEDULE 2
Page 21

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
E-911 Tax	\$ <u>7,277</u>	<u>7,000</u>	<u>277</u>
Expenditures:			
Capital Outlay	<u>0</u>	<u>17,442</u>	<u>(17,442)</u>
Cash Receipts Over (Under) Expenditures	<u>7,277</u>		
Unencumbered Cash, Beginning	<u>25,376</u>		
Unencumbered Cash, Ending	\$ <u>32,653</u>		

**GRAHAM COUNTY, KANSAS
COUNTY HOSPITAL FUND**

SCHEDULE 2
Page 22

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 591,732	584,691	7,041
Delinquent Tax	11,207	1,443	9,764
Motor Vehicle Tax	26,166	18,929	7,237
Recreational Vehicle Tax	714	562	152
16/20M Vehicle Tax	1,937	1,775	162
Total Cash Receipts	<u>631,756</u>	<u>607,400</u>	<u>24,356</u>
Expenditures:			
Appropriations	<u>622,391</u>	<u>622,391</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	9,365		
Unencumbered Cash, Beginning	<u>19,526</u>		
Unencumbered Cash, Ending	\$ <u>28,891</u>		

**GRAHAM COUNTY, KANSAS
MENTAL HEALTH FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>*Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 12,079	11,913	166
Delinquent Tax	228	179	49
Motor Vehicle Tax	512	363	149
Recreational Vehicle Tax	14	11	3
16/20M Vehicle Tax	<u>46</u>	<u>34</u>	<u>12</u>
Total Cash Receipts	<u>12,879</u>	<u>12,500</u>	<u>379</u>
Expenditures:			
Appropriations	<u>12,775</u>	<u>12,500</u> *	<u>275</u>
Cash Receipts Over (Under) Expenditures	104		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>104</u>		

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

**GRAHAM COUNTY, KANSAS
MENTAL RETARDATION FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>*Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 45,114	44,496	618
Delinquent Tax	1,019	925	94
Motor Vehicle Tax	2,297	1,628	669
Recreational Vehicle Tax	63	48	15
16/20M Vehicle Tax	206	153	53
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	48,699	47,250	1,449
	<hr/>	<hr/>	<hr/>
Expenditures:			
Appropriations	48,311	47,250 *	1,061
	<hr/>	<hr/>	<hr/>
Cash Receipts Over (Under) Expenditures	388		
Unencumbered Cash, Beginning	0		
	<hr/>		
Unencumbered Cash, Ending	\$ 388		
	<hr/>		

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

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

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>*Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Grants - State Aid	\$ <u>2,400</u>	<u>0</u>	<u>2,400</u>
Expenditures:			
Contractual Services	<u>902</u>	<u>3,786</u> *	<u>0</u>
Cash Receipts Over (Under) Expenditures	1,498		
Unencumbered Cash, Beginning	<u>3,764</u>		
Unencumbered Cash, Ending	\$ <u><u>5,262</u></u>		

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

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

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>*Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Sales Tax	\$ 584,258	600,000	(15,742)
Expenditures:			
Appropriations	596,699	685,542	(88,843)
Hospital No Fund Warrants Principal	77,827	80,714	(2,887)
Total Expenditures	674,526	766,256	(91,730)
Cash Receipts Over (Under) Expenditures	(90,268)		
Unencumbered Cash, Beginning	341,256		
Unencumbered Cash, Ending	\$ 250,988		

GRAHAM COUNTY, KANSAS
ECONOMIC DEVELOPMENT SALES TAX FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 27

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Sales Tax	\$ 90,028	100,000	(9,972)
Expenditures:			
Appropriations	90,028	100,000	(9,972)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	0		

GRAHAM COUNTY, KANSAS
 Nonbudgeted Funds
 Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

<u>Fire Equipment Fund</u>	<u>Actual</u>
Cash Receipts:	
Transfer from Fire Fund	\$ <u>46,562</u>
Expenditures:	
Capital Outlay	<u>60,734</u>
Lease Payment	<u>19,039</u>
Total Expenditures	<u>79,773</u>
Cash Receipts Over (Under) Expenditures	(33,211)
Unencumbered Cash, Beginning	<u>170,663</u>
Unencumbered Cash, Ending	\$ <u><u>137,452</u></u>

<u>County Health Capital Outlay Fund</u>	
Cash Receipts:	
Transfer from County Health Fund	\$ <u>7,563</u>
Expenditures:	
Capital Outlay	<u>1,200</u>
Cash Receipts Over (Under) Expenditures	6,363
Unencumbered Cash, Beginning	<u>39,258</u>
Unencumbered Cash, Ending	\$ <u><u>45,621</u></u>

<u>Special Machinery and Equipment Fund</u>	
Cash Receipts:	
Transfer from Road and Bridge Fund	\$ <u>196,119</u>
Expenditures:	
Capital Outlay	<u>162,326</u>
Cash Receipts Over (Under) Expenditures	33,793
Unencumbered Cash, Beginning	<u>649,455</u>
Unencumbered Cash, Ending	\$ <u><u>683,248</u></u>

GRAHAM COUNTY, KANSAS
 Nonbudgeted Funds
 Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

<u>Equipment Reserve Fund</u>	<u>Actual</u>
Cash Receipts:	
Transfer from Appraiser's Cost Fund	\$ 14,062
Transfer from Landfill Fund	6,585
Transfer from Election Fund	10,000
Transfer from General Fund	<u>85,193</u>
Total Cash Receipts	<u>115,840</u>
Expenditures:	
Capital Outlay	<u>74,658</u>
Cash Receipts Over (Under) Expenditures	41,182
Unencumbered Cash, Beginning	<u>296,494</u>
Unencumbered Cash, Ending	<u><u>\$ 337,676</u></u>
<u>Sheriff Seatbelt Grant Fund</u>	
Cash Receipts:	
Grant	\$ <u>1,000</u>
Expenditures:	
Grant Disbursements	<u>679</u>
Cash Receipts Over (Under) Expenditures	321
Unencumbered Cash, Beginning	<u>372</u>
Unencumbered Cash, Ending	<u><u>\$ 693</u></u>
<u>Special Auto Licenses Fund</u>	
Cash Receipts:	
Fees	\$ <u>33,101</u>
Expenditures:	
Personal Services	6,041
Commodities	3,819
Contractual Services	3,194
Transfer to General Fund	<u>18,024</u>
Total Expenditures	<u>31,078</u>
Cash Receipts Over (Under) Expenditures	2,023
Unencumbered Cash, Beginning	<u>18,025</u>
Unencumbered Cash, Ending	<u><u>\$ 20,048</u></u>

GRAHAM COUNTY, KANSAS
 Nonbudgeted Funds
 Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

County Attorney Check Trust Fund

	Actual
Cash Receipts:	
Fees	\$ <u>180</u>
Expenditures	<u>0</u>
Cash Receipts Over (Under) Expenditures	180
Unencumbered Cash, Beginning	<u>3,465</u>
Unencumbered Cash, Ending	\$ <u><u>3,645</u></u>

Prosecutor's Training Assistance Fund

Cash Receipts:	
Fees	\$ <u>431</u>
Expenditures:	
Contractual Services	<u>465</u>
Cash Receipts Over (Under) Expenditures	(34)
Unencumbered Cash, Beginning	<u>541</u>
Unencumbered Cash, Ending	\$ <u><u>507</u></u>

Register of Deeds Technology Fund

Cash Receipts:	
Fees	\$ <u>10,926</u>
Expenditures:	
Commodities	487
Contractual Services	<u>9,439</u>
Total Expenditures	<u>9,926</u>
Cash Receipts Over (Under) Expenditures	1,000
Unencumbered Cash, Beginning	<u>6,368</u>
Unencumbered Cash, Ending	\$ <u><u>7,368</u></u>

GRAHAM COUNTY, KANSAS
 Nonbudgeted Funds
 Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

<u>E-911 Grant Fund</u>	<u>Actual</u>
Cash Receipts:	
Grants - State Aid	\$ <u>89,844</u>
Expenditures:	
Grant Disbursements	<u>81,345</u>
Cash Receipts Over (Under) Expenditures	8,499
Unencumbered Cash, Beginning	<u>(9,325)</u>
Unencumbered Cash, Ending	<u>\$ (826)</u>
<u>Emergency Preparedness Grant Fund</u>	
Cash Receipts:	
Grants - Federal Aid	\$ <u>6,433</u>
Expenditures:	
Grant Disbursements	6,433
Reimbursement to EMS (Ambulance Fund)	<u>4,357</u>
Total Expenditures	<u>10,790</u>
Cash Receipts Over (Under) Expenditures	(4,357)
Unencumbered Cash, Beginning	<u>4,357</u>
Unencumbered Cash, Ending	<u>\$ 0</u>
<u>Storm Siren Grant Fund</u>	
Cash Receipts	\$ <u>0</u>
Expenditures:	
Residual Transfer to General Fund	<u>25</u>
Cash Receipts Over (Under) Expenditures	(25)
Unencumbered Cash, Beginning	<u>25</u>
Unencumbered Cash, Ending	<u>\$ 0</u>
<u>Lift Station Grant Fund</u>	
Cash Receipts:	
Grants - Federal Aid	\$ 249,834
Matching Funds from General Fund	<u>56,808</u>
Total Cash Receipts	<u>306,642</u>
Expenditures:	
Grant Disbursements	<u>285,817</u>
Cash Receipts Over (Under) Expenditures	20,825
Unencumbered Cash, Beginning	<u>(22,834)</u>
Unencumbered Cash, Ending	<u>\$ (2,009)</u>

GRAHAM COUNTY, KANSAS
 Nonbudgeted Funds
 Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

<u>EMS Mitigation Grant Fund</u>	<u>Actual</u>
Cash Receipts:	
Grants - State Aid	\$ <u>2,125</u>
Expenditures:	
Grant Disbursements	<u>2,125</u>
Cash Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	<u>0</u>
Unencumbered Cash, Ending	\$ <u><u>0</u></u>

<u>Methodist Health Ministry Grant</u>	
Cash Receipts:	
Grants	\$ <u>80,990</u>
Expenditures:	
Grant Disbursements	<u>60,406</u>
Cash Receipts Over (Under) Expenditures	20,584
Unencumbered Cash, Beginning	<u>0</u>
Unencumbered Cash, Ending	\$ <u><u>20,584</u></u>

<u>FEMA Fire Grant Fund</u>	
Cash Receipts	\$ <u>0</u>
Expenditures:	
Residual Transfer to Fire Fund	<u>193</u>
Cash Receipts Over (Under) Expenditures	(193)
Unencumbered Cash, Beginning	<u>193</u>
Unencumbered Cash, Ending	\$ <u><u>0</u></u>

GRAHAM COUNTY, KANSAS
 Nonbudgeted Funds
 Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

SAFE Program Grant Fund

	Actual
Cash Receipts:	
Grant	\$ 2,315
Expenditures:	
Grant Disbursements	1,806
Cash Receipts Over (Under) Expenditures	509
Unencumbered Cash, Beginning	0
Unencumbered Cash, Ending	\$ 509

Sheriff Firearm Permit Fund

Cash Receipts:	
Fees	\$ 228
Expenditures	0
Cash Receipts Over (Under) Expenditures	228
Unencumbered Cash, Beginning	410
Unencumbered Cash, Ending	\$ 638

Sheriff Offender Registration Fund

Cash Receipts:	
Fees	\$ 600
Expenditures	0
Cash Receipts Over (Under) Expenditures	600
Unencumbered Cash, Beginning	1,760
Unencumbered Cash, Ending	\$ 2,360

GRAHAM COUNTY, KANSAS

Debt Service Funds

Schedule of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

SCHEDULE 2

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	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
<u>Hospital Bond Debt Service Fund</u>			
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 169,097	166,790	2,307
Delinquent Tax	4,379	1,500	2,879
Motor Vehicle Tax	9,892	7,021	2,871
Recreational Vehicle Tax	271	208	63
16/20M Vehicle Tax	883	658	225
	<hr/>	<hr/>	
Total Cash Receipts	184,522	176,177	8,345
	<hr/>	<hr/>	
Expenditures:			
Principal	185,000	185,000	0
Interest and Fees	7,585	7,585	0
Cash Basis Reserve	0	6,000	(6,000)
	<hr/>	<hr/>	
Total Expenditures	192,585	198,585	(6,000)
	<hr/>	<hr/>	
Cash Receipts Over (Under) Expenditures	(8,063)		
Unencumbered Cash, Beginning	19,249		
	<hr/>		
Unencumbered Cash, Ending	\$ 11,186		
	<hr/>		
<u>Hospital No Fund Warrants Fund</u>			
Cash Receipts:			
Ad Valorem Property Tax	\$ 42,454	41,874	580
Delinquent Tax	867	0	867
Motor Vehicle Tax	2,186	1,731	455
Recreational Vehicle Tax	59	51	8
16/20M Vehicle Tax	0	162	(162)
	<hr/>	<hr/>	
Total Cash Receipts	45,566	43,818	1,748
	<hr/>	<hr/>	
Expenditures:			
Principal	72,173	69,286	2,887
Interest	4,201	19,052	(14,851)
	<hr/>	<hr/>	
Total Expenditures	76,374	88,338	(11,964)
	<hr/>	<hr/>	
Cash Receipts Over (Under) Expenditures	(30,808)		
Unencumbered Cash, Beginning	32,899		
	<hr/>		
Unencumbered Cash, Ending	\$ 2,091		
	<hr/>		

**GRAHAM COUNTY, KANSAS
LANDFILL FUND**

SCHEDULE 2
Page 33

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 65,596	64,713	883
Delinquent Tax	2,347	110	2,237
Motor Vehicle Tax	5,672	3,962	1,710
Recreational Vehicle Tax	156	118	38
16/20M Vehicle Tax	571	372	199
Miscellaneous	81	0	81
Charges for Services	26,156	20,000	6,156
	<u>100,579</u>	<u>89,275</u>	<u>11,304</u>
Total Cash Receipts			
Expenditures:			
Personal Services	44,830	36,000	8,830
Commodities	7,190	8,150	(960)
Contractual Services	25,343	24,400	943
Capital Outlay	14,602	30,000	(15,398)
Transfer to Equipment Reserve Fund	6,585	0	6,585
	<u>98,550</u>	<u>98,550</u>	<u>0</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	2,029		
Unencumbered Cash, Beginning	28,287		
	<u>30,316</u>		
Unencumbered Cash, Ending	\$ 30,316		

**GRAHAM COUNTY, KANSAS
EMS (AMBULANCE) FUND**

SCHEDULE 2
Page 34

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property Tax	\$ 5,072	5,000	72
Delinquent Tax	62	0	62
Charges for Services	131,573	112,192	19,381
Reimbursement from Emergency Grant Fund	4,357	0	4,357
Total Cash Receipts	141,064	117,192	23,872
Expenditures:			
Personal Services	50,229	69,000	(18,771)
Commodities	23,063	23,650	(587)
Contractual Services	29,357	35,750	(6,393)
Capital Outlay	1,585	4,000	(2,415)
Transfer to Ambulance Equipment Fund	33,166	5,000	28,166
Total Expenditures	137,400	137,400	0
Cash Receipts Over (Under) Expenditures	3,664		
Unencumbered Cash, Beginning	15,429		
Unencumbered Cash, Ending	\$ 19,093		

**GRAHAM COUNTY, KANSAS
AMBULANCE EQUIPMENT FUND**

Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

	<u>Actual</u>
Cash Receipts:	
Transfer from EMS (Ambulance) Fund	\$ <u>33,166</u>
Expenditures:	
Capital Outlay	<u>21,178</u>
Cash Receipts Over (Under) Expenditures	11,988
Unencumbered Cash, Beginning	<u>66,849</u>
Unencumbered Cash, Ending	\$ <u><u>78,837</u></u>

GRAHAM COUNTY, KANSAS
GRAHAM COUNTY MICRO LOAN FUND
Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

		<u>Actual</u>
Cash Receipts:		
Interest and Fees	\$	134
Loan Payments Received		<u>13,551</u>
Total Cash Receipts		<u>13,685</u>
Expenditures:		
Loans		15,000
Administration Fees		<u>74</u>
Total Expenditures		<u>15,074</u>
Cash Receipts Over (Under) Expenditures		<u>(1,389)</u>
Unencumbered Cash, Beginning		<u>42,991</u>
Unencumbered Cash, Ending	\$	<u><u>41,602</u></u>

GRAHAM COUNTY, KANSAS
COMPONENT UNIT
GRAHAM COUNTY EXTENSION COUNCIL
Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

	Actual
Cash Receipts:	
County Appropriation	\$ 101,600
Educational Services	3,168
K.S.U. Salary Aid	37,752
Miscellaneous	65
Total Cash Receipts	142,585
Expenditures:	
Printing, Bond, and Audit	4,568
Telephone and Utilities	1,614
Supplies and Postage	5,205
Equipment	2,456
Travel	3,535
Subsistence	2,262
Salaries and Payroll Services	123,056
Educational Expense	3,663
Miscellaneous	2,833
Total Expenditures	149,192
Cash Receipts Over (Under) Expenditures	(6,607)
Unencumbered Cash, Beginning	64,044
Unencumbered Cash, Ending	\$ 57,437

GRAHAM COUNTY, KANSAS
COMPONENT UNIT
GRAHAM COUNTY FAIR BOARD
Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

	Actual
Cash Receipts:	
County Appropriation	\$ 46,660
Gates, Rentals, and Sales	91,003
Premium Auction	28,521
Donations and Memorials	20,638
Interest on Idle Funds	122
	186,944
Total Cash Receipts	
Expenditures:	
Administration	3,098
Advertising	6,620
Utilities	10,554
Supplies, Repairs and Maintenance	12,400
Labor	7,573
Insurance, Bond, and Taxes	4,872
Rodeo	49,019
Premium Auction	28,620
Prize Money and Judges	8,956
Entertainment	19,159
Extension Council	1,689
Miscellaneous	18,009
	170,569
Total Expenditures	
Cash Receipts Over (Under) Expenditures	16,375
Unencumbered Cash, Beginning	2,675
	19,050
Unencumbered Cash, Ending	\$ 19,050

GRAHAM COUNTY, KANSAS
COMPONENT UNIT
GRAHAM COUNTY PUBLIC LIBRARY
Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

SCHEDULE 2
Page 39

	General	State Aid	Memorials
Cash Receipts:			
County Appropriation	\$ 102,100	0	0
Fines and Fees	3,946	0	0
Donations and Grants	1,180	0	0
Interest on Idle Funds	2,010	0	360
Miscellaneous	3,000	0	0
Intergovernmental Revenues	0	1,197	0
Total Cash Receipts	112,236	1,197	360
Expenditures:			
Salaries and Wages	69,174	0	0
Employee Benefits	15,710	0	0
Books and Periodicals	10,944	1,197	0
Insurance	1,511	0	0
Postage	1,193	0	0
Equipment	7,530	0	0
Supplies	2,738	0	0
Utilities	9,975	0	0
Repairs	4,501	0	0
Miscellaneous	2,495	0	0
Total Expenditures	125,771	1,197	0
Cash Receipts Over (Under) Expenditures	(13,535)	0	360
Unencumbered Cash, Beginning	190,051	0	101,508
Unencumbered Cash, Ending	\$ 176,516	0	101,868

GRAHAM COUNTY, KANSAS

Agency Funds

SCHEDULE 3

Page 1

Summary of Cash Receipts and Cash Disbursements

For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 5,676,796	9,529,150	8,833,428	6,372,518
Advance Tax	530	2,821	3,179	172
Neighborhood Revitalization	0	28,758	28,758	0
Motor Vehicle Licenses	298	283,070	283,095	273
Sales Tax	13,068	161,414	166,637	7,845
Motor Vehicle Tax	50,043	471,870	454,568	67,345
Recreational Vehicle Tax	1,505	12,179	11,948	1,736
Delinquent Tax	19,115	219,229	179,012	59,332
Special Mineral Tax	81,313	176,182	167,376	90,119
Groundwater Management	0	18,473	18,473	0
Stray Animal	792	1,319	1,092	1,019
WIC (County Health)	0	39,991	39,991	0
Alcohol/Drug Testing	64	703	703	64
Total Distributable Funds	5,843,524	10,945,159	10,188,260	6,600,423
State Funds:				
State Education Building	0	63,757	63,801	(44)
Institutional Building	0	31,879	31,901	(22)
Total State Funds	0	95,636	95,702	(66)
Subdivision Funds:				
Cities	0	660,927	660,927	0
Townships	(2,701)	83,340	88,469	(7,830)
School Districts	(178)	3,011,124	3,020,692	(9,746)
Cemeteries	0	6,550	6,550	0
Total Subdivision Funds	\$ (2,879)	3,761,941	3,776,638	(17,576)

GRAHAM COUNTY, KANSAS

Agency Funds

Summary of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

SCHEDULE 3

Page 2

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 0	7,296	7,296	0
Register of Deeds	0	84,907	84,907	0
County Clerk	0	126,858	126,858	0
Clerk of District Court				0
Court Trust	29,878	681,337	698,866	12,349
Law Library	1,599	5,153	4,741	2,011
County Treasurer				
Heritage Trust	1,031	1,900	1,842	1,089
Cereal Malt Beverage Stamp	0	75	75	0
Diversion Agreement	9,602	3,623	12,675	550
DMV Modernization	40	20,409	20,384	65
Driver's Licenses	280	10,868	10,944	204
Insufficient Check Clearing	0	1,025	13,800	(12,775)
Total Officer Accounts	<u>42,430</u>	<u>943,451</u>	<u>982,388</u>	<u>3,493</u>
 Total Agency Funds	\$ <u><u>5,883,075</u></u>	<u><u>15,746,187</u></u>	<u><u>15,042,988</u></u>	<u><u>6,586,274</u></u>