

GRANT COUNTY, KANSAS
Ulysses, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2012

GRANT COUNTY, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2012

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GRANT COUNTY, KANSAS

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners
Grant County, Kansas

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

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

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

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

To the Board of County Commissioners
Grant County, Kansas

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Grant County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2012 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2012 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit*

To the Board of County Commissioners
Grant County, Kansas

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and Accounting Guide. The schedules of general fund departmental expenditures compared with budget estimates and reconciliation of 2011 tax roll (Schedules 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2012 basic financial statement or the *Kansas Municipal Audit and Accounting Guide.* Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 basic financial statement. The 2012 information has been subjected to the auditing procedures applied in the audit of the 2012 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 basic financial statement or to the 2012 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2012 supplementary information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2011 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and general fund departmental expenditures compared with budget estimates (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 2011 basic financial statement upon which we rendered an unqualified opinion dated July 17, 2012. The 2011 basic financial statement 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://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 basic financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 basic financial statement or to the 2011 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 basic financial statement as a whole, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

August 29, 2013

GRANT COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS

For the year ended December 31, 2012

<u>Funds</u>	<u>Beginning</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Add</u> <u>Encumbrances</u> <u>& Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
Governmental Type Funds:						
General Fund	\$1,590,969	\$ 6,898,079	\$ 6,463,992	\$2,025,056	\$134,662	\$ 2,159,718
Special Purpose Funds:						
Road and Bridge	149,426	2,841,720	2,858,917	132,229	129,142	261,371
Employees' Benefits	661,217	1,574,194	1,607,224	628,187	8,949	637,136
Noxious Weed	14,184	176,009	176,200	13,993	2,045	16,038
Airport Maintenance	104,174	153,624	79,739	178,059	5,010	183,069
Library Maintenance	8,299	531,900	530,000	10,199	-	10,199
Ambulance	19,929	591,918	555,530	56,317	26,390	82,707
Rural Fire District	18,271	198,557	194,800	22,028	12,725	34,753
Courthouse Building	346,617	322,700	103,344	565,973	8,648	574,621
Park Maintenance	36,346	273,858	264,403	45,801	25,952	71,753
Health	284,971	322,028	413,699	193,300	20,203	213,503
Alcoholic Treatment	21,192	-	6,000	15,192	-	15,192
Special Equipment	370,909	150,000	114,742	406,167	7,177	413,344
Road Machinery	1,914,522	360,000	455,542	1,818,980	-	1,818,980
Special Highway Improvement	2,387,478	360,000	6,450	2,741,028	6,450	2,747,478
Rural Fire Equipment	257,435	75,000	96,734	235,701	-	235,701
Ambulance Equipment	181,318	20,000	-	201,318	-	201,318
Noxious Weed Equipment	152,300	70,000	-	222,300	-	222,300
911 Telephone	114,679	81,733	64,782	131,630	1,360	132,990
Senior Center	-	409,790	294,253	115,537	27,073	142,610
Debt Service Fund – Bond and Interest	99,951	2,791,109	2,804,383	86,677	-	86,677
Capital Project Fund – Airport Improvements	-	244,301	244,301	-	-	-
Fiduciary Type Funds – Expendable Trust Funds:						
Treasurer's Special Auto	-	73,776	73,776	-	-	-
County Attorney Diversion	32,467	15,087	8,586	38,968	-	38,968
Prosecutor's Training Assistance	265	842	930	177	-	177
Register of Deeds Technology	24,568	13,076	5,260	32,384	725	33,109
LEC Seizure	2,445	-	-	2,445	-	2,445
Total Reporting Entity (Excluding Agency Funds)	<u>\$8,793,932</u>	<u>\$18,549,301</u>	<u>\$17,423,587</u>	<u>\$9,919,646</u>	<u>\$416,511</u>	<u>\$10,336,157</u>

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

GRANT COUNTY, KANSAS

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS

For the year ended December 31, 2012

Ending Cash Balance		<u>\$10,336,157</u>
Composition of Cash:		
County Treasurer:		
Certificates of deposit and money market	\$25,889,167	
Cash in checking	2,324,360	
Cash on hand	65,319	
Clerk of the District Court:		
Cash in bank	73,206	
Sheriff:		
Cash in bank	3,172	
Law Library:		
Cash in bank	27,867	
Register of Deeds:		
Cash in bank	9,452	
Civic Center:		
Cash in bank	<u>16,342</u>	
Total Cash		\$28,408,885
Agency Funds per Schedule 3		<u>18,072,728</u>
Total Reporting Entity (Excluding Agency Funds)		<u>\$10,336,157</u>

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

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Grant County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Grant County (the municipality). A related municipal entity is defined as an entity legally separate from the County, which has a significant dependence on, or relationships with, the County. The related municipal entities have not been included in the County's reporting entity. The following, if reported on, would constitute the related municipal entities of Grant County, the reporting entity.

Related Municipal Entities not Presented:

County Hospital/Care Home – Grant County Hospital Board operates the County's hospital and care home facilities. The County annually levies a tax for the hospital. Any bond issuances must be approved by the County.

Extension Service – Grant County Extension Service provides services in such areas as agriculture, home economics and 4-H club to all persons in the County. The Extension Service is an elected four-member executive board. The County annually provides significant subsidies to the council.

Law Library/Law Library Bequest – The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County audit. The Law Library is housed in County offices, but is operated independent of the County's governing body.

Grant County Fair – The Grant County Fair provides services to Grant County by maintaining the fairgrounds for the County. In addition, the board is responsible for building rentals and annual fair activities.

Grant County Library – The Grant County Library Board operates a County library. The library is fiscally dependent on the County for subsidies.

Grant County Council on Affirmative Aging – Grant County Council on Affirmative Aging provides services for the elderly in Grant County. The Council on Affirmative Aging is fiscally dependent on the County for subsidies.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Each of the following agencies have not been included as a related municipal entity due to the agencies being a primary government. These agencies are independent to Grant County.

Soil Conservation District
Firemen's Relief Association
Historical Society

Fund Descriptions

In governmental 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.

Regulatory Basis Fund Types

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

Governmental Funds:

General Fund – The Chief Operating Fund – used to account for all resources except those required to be accounted for in another fund.

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

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

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

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Fiduciary Funds:

Trust Funds – used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds – used to report assets held by the municipal report entity in a purely custodial capacity as trustee or agent for others.

Reimbursed Expense

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements 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 Accounting

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

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

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

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. 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. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

Other Accounting Policies

Cash Balances

Cash balances include demand deposits, time deposits and repurchase agreements.

These assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate.

Demand and time deposits are carried at cost. The carrying amount of deposits is separately displayed as part of total "cash".

In accordance with K.S.A. 9-1402 and K.S.A. 12-1675, Grant County, Kansas deposited all their demand and time deposits with the Pooled Money Investment Board in Topeka, Kansas and the Grant County State Bank located in Ulysses, Kansas.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Special Assessments

Projects financed in part by special assessments are financed through general obligation bonds of the County and are retired from the Bond and Interest Fund. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the Bond and Interest Fund.

Temporary Notes

Upon authorization for the issuance of general obligation bonds for certain improvements, Kansas law permits the temporary financing of such improvements by the issuance of temporary notes. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing and have a maturity date not later than four years from the date of issuance of such temporary notes. Temporary notes outstanding are retired from the proceeds of the sale of general obligation bonds.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

All unmatured general obligation long-term liabilities of the County are accounted for in a permanent set of records.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 2: Stewardship, Compliance and Accountability

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather 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 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 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 this year.

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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 2: Stewardship, Compliance and Accountability (Continued)

Budgetary Information (Continued)

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

Noxious Weed Equipment Fund
Special Equipment Fund
Road Machinery Fund
Special Highway Improvement Fund
Rural Fire Equipment Fund
Ambulance Equipment Fund
911 Telephone 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.

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. Collection of current year property taxes 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.

Compliance with Kansas Statutes

Contrary to the provisions of K.S.A. 10-1117 and 79-2934, the required budget and encumbrance records were not maintained.

Contrary to K.S.A. 79-3104, mortgage registration fees were not remitted daily.

Contrary to K.S.A. 2-1320, Noxious Weed receivables were not presented for certification to tax roll.

Contrary to K.S.A. 19-212, insurance policies were not written in the name of the County Treasurer.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Grant County. The statute requires banks eligible to hold Grant County's funds have a main or branch bank in the county in which Grant 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. Grant County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits Grant 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. Grant County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk – State statutes place no limit on the amount Grant County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Grant County's deposits may not be returned to it. State statutes require Grant 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%. Grant County has no "peak periods". All deposits were legally secured at December 31, 2012.

At December 31, 2012, Grant County's carrying amount of deposits was \$28,408,885 and the bank balance was \$28,519,664. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and \$28,019,664 was collateralized with securities held by the pledging financial institutions' agents in Grant County's name.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Grant 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.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 4: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Road and Bridge Fund	Roach Machinery Fund	KSA 68-141g	\$360,000
Rural Fire District Fund	Rural Fire Equipment Fund	KSA 19-3612c	75,000
General Fund	Special Equipment Fund	KSA 19-119	150,000
Treasurer's Special Auto Fund	General Fund	KSA 8-145	23,628
Ambulance Fund	Ambulance Equipment Fund	KSA 12-110d	20,000
Road and Bridge Fund	Special Highway Fund	KSA 68-141g	360,000
Noxious Weed Fund	Noxious Weed Equipment	KSA 2-1322	70,000

Note 5: Defined Benefit Pension Plan

Plan Description

Grant County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by KSA 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) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The employer rate established by statute for calendar year 2012 is 7.34%. The Grant County employer contributions to KPERS for the years ending December 31, 2012, 2011 and 2010 were \$268,360, \$233,997 and \$214,137, respectively, equal to the statutory required contributions for each year.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Vacation leave is accrued according to years of service with the County accumulated at the rate of ten (10) working days per year. An employee continuously employed by the County for five (5) years or more is entitled to fifteen (15) working days per year. An employee continuously employed by the County for fifteen (15) years or more is entitled to twenty (20) working days per year. Vacation leave must be taken by the end of the calendar year.

Upon the completion of six (6) months of service with the County, the employee is credited with six (6) days of sick leave. Thereafter, the employee accrues sick leave at the rate of one (1) day per month of continued employment. The sick leave is compensated upon termination if you have sixty (60) days of service with the County.

Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), Grant County, Kansas 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.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 6: Other Long-Term Obligations from Operations (Continued)

Deferred Compensation

Grant County offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation assets, which are funded currently with third party investment companies, are not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County, subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant. Grant County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Grant County participates as a joint contract owner in a Group Variable Annuity Contract (K575 and any Successor Contract) issued by Aetna Life Insurance and Annuity Company to the State of Kansas on July 1, 1980. Grant County will offer its employees, as defined by KSA 1981 Supplement 74-4902, the right to participate in the State of Kansas Deferred Compensation Plan as adopted by Grant County pursuant to the Plan Joinder Agreement. The effective date of this election to adopt said State Plan shall be July 8, 1987, and the contract year applicable to the parties to this agreement for purposes of said Group Variable Annuity Contract shall be the period of twelve months commencing with either July 8, 1987 or any anniversary thereof.

The following is a summary of activity for the year ended December 31, 2012:

Beginning account value	\$ 851,643
Participants contribution	73,823
Participants withdrawals	(19,242)
Change in investment value	<u>124,590</u>
Ending account balance	<u>\$1,030,814</u>

Note 7: Subsequent Events

Grant County's management has evaluated events and transactions through August 29, 2013, the date which the financial statement was available to be issued.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 8: Long-Term Debt

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

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Care Home Building	Various	10/01/06	\$7,750,000	10/01/17	\$ 755,000	-	\$ 755,000	\$ (755,000)	\$ -	\$ 27,558
Care Home Building Refinance	Various	05/15/11	4,435,000	10/01/17	4,405,000	-	25,000	(25,000)	4,380,000	126,275
Hospital – Series 2007A	Various	10/12/07	9,750,000	10/01/23	7,800,000	-	650,000	(650,000)	7,150,000	259,025
Hospital – Series 2008A	Various	02/13/08	9,750,000	10/01/23	7,800,000	-	650,000	(650,000)	7,150,000	291,525
Temporary Note:										
Library Building – Coop	-	06/18/03	200,000	6/18/13	<u>40,000</u>	<u>-</u>	<u>20,000</u>	<u>(20,000)</u>	<u>20,000</u>	<u>-</u>
Total Contractual Indebtedness					<u>\$20,800,000</u>	<u>-</u>	<u>\$2,100,000</u>	<u>\$ (2,100,000)</u>	<u>\$18,700,000</u>	<u>\$704,383</u>

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 8: Long-Term Debt (Continued)

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018-2022</u>	<u>2023-2026</u>	<u>Total</u>
Principal:								
General Obligation Bonds:								
Care Home Building Refinance	\$ 815,000	\$ 840,000	\$ 875,000	\$ 910,000	\$ 940,000	\$ -	\$ -	\$ 4,380,000
Hospital – Series 2007A	650,000	650,000	650,000	650,000	650,000	3,250,000	650,000	7,150,000
Hospital – Series 2008A	650,000	650,000	650,000	650,000	650,000	3,250,000	650,000	7,150,000
Temporary Note:								
Library Building – Coop	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Total Principal	<u>\$2,135,000</u>	<u>\$2,140,000</u>	<u>\$2,175,000</u>	<u>\$2,210,000</u>	<u>\$2,240,000</u>	<u>\$6,500,000</u>	<u>\$1,300,000</u>	<u>\$18,700,000</u>
Interest:								
General Obligation Bonds:								
Care Home Building Refinance	\$ 125,525	\$ 101,075	\$ 75,875	\$ 49,625	\$ 22,325	\$ -	\$ -	\$ 374,425
Hospital – Series 2007A	268,450	245,050	221,650	198,088	174,362	504,725	25,676	1,638,001
Hospital – Series 2008A	<u>238,550</u>	<u>218,075</u>	<u>197,600</u>	<u>178,100</u>	<u>157,950</u>	<u>465,725</u>	<u>24,376</u>	<u>1,480,376</u>
Total Interest	<u>\$ 632,525</u>	<u>\$ 564,200</u>	<u>\$ 495,125</u>	<u>\$ 425,813</u>	<u>\$ 354,637</u>	<u>\$ 970,450</u>	<u>\$ 50,052</u>	<u>\$ 3,492,802</u>
Total Principal and Interest	<u>\$2,767,525</u>	<u>\$2,704,200</u>	<u>\$2,670,125</u>	<u>\$2,635,813</u>	<u>\$2,594,637</u>	<u>\$7,470,450</u>	<u>\$1,350,052</u>	<u>\$22,192,802</u>

GRANT COUNTY, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

GRANT COUNTY, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS

For the year ended December 31, 2012

<u>Funds</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Type Funds:			
General Fund	\$7,719,785	\$6,463,992	\$1,255,793
Special Purpose Funds:			
Road and Bridge	2,920,000	2,858,917	61,083
Employees' Benefits	1,990,000	1,607,224	382,776
Noxious Weed	190,941	176,200	14,741
Airport Maintenance	161,900	79,739	82,161
Library Maintenance	530,000	530,000	-
Ambulance	556,279	555,530	749
Rural Fire District	198,536	194,800	3,736
Courthouse Building	585,700	103,344	482,356
Park Maintenance	283,900	264,403	19,497
Health	489,354	413,699	75,655
Alcoholic Treatment	27,036	6,000	21,036
Special Equipment	425,000	114,742	310,258
Debt Service Fund:			
Bond and Interest	2,804,383	2,804,383	-

GRANT COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2012

GRANT COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$5,534,236	\$5,551,176	\$ (16,940)	\$5,718,164
Delinquent tax	20,783	9,000	11,783	20,634
Interest on delinquent taxes	12,789	15,000	(2,211)	7,705
Motor vehicle tax	172,909	132,136	40,773	120,151
Mineral production tax	<u>285,776</u>	<u>250,000</u>	<u>35,776</u>	<u>273,065</u>
Total taxes	<u>\$6,026,493</u>	<u>\$5,957,312</u>	<u>\$ 69,181</u>	<u>\$6,139,719</u>
Licenses, Permits and Fees:				
Mortgage registration fees	\$ 266,949	\$ 55,000	\$ 211,949	\$ 102,711
Antique tags	965	750	215	915
Officers' fees	53,259	45,000	8,259	40,810
Motor vehicle registration	23,628	30,000	(6,372)	8,400
Vehicle inspection fees	<u>7,740</u>	<u>3,600</u>	<u>4,140</u>	<u>5,223</u>
Total licenses, permits and fees	<u>\$ 352,541</u>	<u>\$ 134,350</u>	<u>\$ 218,191</u>	<u>\$ 158,059</u>
Use of Money and Property:				
Interest on taxes	\$ 3,815	\$ 5,000	\$ (1,185)	\$ 4,409
Interest on idle fund investments	<u>31,525</u>	<u>30,000</u>	<u>1,525</u>	<u>48,795</u>
Total use of money & property	<u>\$ 35,340</u>	<u>\$ 35,000</u>	<u>\$ 340</u>	<u>\$ 53,204</u>
Charges for Services:				
Transfer station fees	<u>\$ 292,185</u>	<u>\$ 300,000</u>	<u>\$ (7,815)</u>	<u>\$ 276,098</u>
Other:				
Miscellaneous	\$ 24,724	\$ 70,000	\$ (45,276)	\$ 31,615
Sale of assets	-	-	-	55,910
Grants	-	90,000	(90,000)	16,625
Royalties	1,529	4,500	(2,971)	4,504
City of Ulysses	125,030	100,000	25,030	137,108
Reimbursements	36,544	55,000	(18,456)	36,467
Law Enforcement Contract	<u>3,693</u>	<u>30,000</u>	<u>(26,307)</u>	<u>30,340</u>
Total other	<u>\$ 191,520</u>	<u>\$ 349,500</u>	<u>\$ (157,980)</u>	<u>\$ 312,569</u>
Total Cash Receipts	<u>\$6,898,079</u>	<u>\$6,776,162</u>	<u>\$ 121,917</u>	<u>\$6,939,649</u>

GRANT COUNTY, KANSAS

Schedule 2-1
(Continued)

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Expenditures</u>				
County Commissioners	\$ 87,236	\$ 93,000	\$ 5,764	\$ 87,284
County Clerk	93,975	110,000	16,025	96,375
County Treasurer	139,898	157,000	17,102	146,637
County Attorney	227,379	238,000	10,621	239,617
Register of Deeds	95,120	101,771	6,651	93,032
Clerk of District Court	109,374	135,000	25,626	96,901
County Appraiser	241,486	267,883	26,397	241,642
Courthouse General	317,487	955,000	637,513	381,664
Data Processing	55,007	61,500	6,493	58,466
Election	65,549	73,000	7,451	52,578
Building Inspection	48,000	49,000	1,000	54,727
Health	1,225,212	1,225,212	-	1,225,208
Social Services	1,110,246	1,110,246	-	1,090,076
Sheriff	926,470	1,005,124	78,654	905,290
Civil Defense	80,063	91,400	11,337	90,254
Juvenile Detention	42,892	46,345	3,453	30,604
Extension Council	174,000	174,000	-	170,000
Soil Conservation	25,000	25,000	-	25,000
Fair Maintenance	61,639	62,325	686	63,704
Board on Affirmative Aging	370,000	400,000	30,000	400,000
Historical	142,000	142,000	-	130,000
Transfer station	406,940	601,979	195,039	359,793
Appropriation	269,019	445,000	175,981	543,149
Operating transfers	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>50,000</u>
Total Expenditures	<u>\$6,463,992</u>	<u>\$7,719,785</u>	<u>\$1,255,793</u>	<u>\$6,632,001</u>
Cash Receipts Over (Under) Expenditures	\$ 434,087			\$ 307,648
Unencumbered Cash, Beginning	<u>1,590,969</u>			<u>1,283,321</u>
Unencumbered Cash, Ending	<u>\$2,025,056</u>			<u>\$1,590,969</u>

GRANT COUNTY, KANSAS

Schedule 2-2

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$2,352,765	\$2,359,138	\$ (6,373)	\$2,303,631
Delinquent tax	9,183	10,000	(817)	9,693
Motor vehicle tax	<u>73,833</u>	<u>53,237</u>	<u>20,596</u>	<u>67,955</u>
Total taxes	<u>\$2,435,781</u>	<u>\$2,422,375</u>	<u>\$ 13,406</u>	<u>\$2,381,279</u>
Intergovernmental:				
Special City and County Fund	\$ 362,486	\$ 345,000	\$ 17,486	\$ 355,934
County Equalization Fund	<u>11,363</u>	<u>10,000</u>	<u>1,363</u>	<u>10,103</u>
Total intergovernmental	<u>\$ 373,849</u>	<u>\$ 355,000</u>	<u>\$ 18,849</u>	<u>\$ 366,037</u>
Charges for Services:				
County Engineer	<u>\$ 32,090</u>	<u>\$ 15,000</u>	<u>\$ 17,090</u>	<u>\$ 128,084</u>
 Total Cash Receipts	 <u>\$2,841,720</u>	 <u>\$2,792,375</u>	 <u>\$ 49,345</u>	 <u>\$2,875,400</u>
 <u>Expenditures</u>				
Maintenance:				
Personal services	\$ 692,473	\$ 835,000	\$ 142,527	\$ 679,270
Contractual services	28,667	196,900	168,233	104,614
Commodities	1,101,986	1,366,605	264,619	918,459
Capital outlay	<u>38,463</u>	<u>180,000</u>	<u>141,537</u>	<u>1,245</u>
Total maintenance	<u>\$1,861,589</u>	<u>\$2,578,505</u>	<u>\$ 716,916</u>	<u>\$1,703,588</u>
Administration:				
Personal services	\$ 202,047	\$ 224,500	\$ 22,453	\$ 195,086
Contractual services	61,763	100,950	39,187	63,959
Commodities	7,807	5,800	(2,007)	5,980
Capital outlay	<u>5,711</u>	<u>10,245</u>	<u>4,534</u>	<u>10,877</u>
Total administration	<u>\$ 277,328</u>	<u>\$ 341,495</u>	<u>\$ 64,167</u>	<u>\$ 275,902</u>

GRANT COUNTY, KANSAS

Schedule 2-2
(Continued)

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Expenditures</u> (Continued)				
Transfers:				
Special Highway Fund	\$ 360,000	-	\$ (360,000)	\$ 450,000
Road Machinery Fund	<u>360,000</u>	<u>-</u>	<u>(360,000)</u>	<u>450,000</u>
Total transfers	\$ <u>720,000</u>	<u>-</u>	\$ <u>(720,000)</u>	\$ <u>900,000</u>
Total Expenditures	\$ <u>2,858,917</u>	\$ <u>2,920,000</u>	\$ <u>61,083</u>	\$ <u>2,879,490</u>
Cash Receipts Over (Under) Expenditures	\$ (17,197)			\$ (4,090)
Unencumbered Cash, Beginning	<u>149,426</u>			<u>153,516</u>
Unencumbered Cash, Ending	\$ <u>132,229</u>			\$ <u>149,426</u>

GRANT COUNTY, KANSAS

Schedule 2-3

EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Year</u>
			<u>Over</u>	<u>Actual</u>
			<u>(Under)</u>	
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$1,400,856	\$1,404,888	\$ (4,032)	\$1,176,822
Delinquent tax	5,083	2,500	2,583	4,875
Motor vehicle tax	<u>37,311</u>	<u>27,195</u>	<u>10,116</u>	<u>33,732</u>
Total taxes	\$1,443,250	\$1,434,583	\$ 8,667	\$1,215,429
Other:				
Miscellaneous reimbursements	<u>130,944</u>	<u>80,000</u>	<u>50,944</u>	<u>109,478</u>
Total Cash Receipts	\$1,574,194	<u>\$1,514,583</u>	<u>\$ 59,611</u>	\$1,324,907
<u>Expenditures</u>				
Contractual services	<u>1,607,224</u>	<u>\$1,990,000</u>	<u>\$382,776</u>	<u>1,576,451</u>
Cash Receipts Over (Under) Expenditures	\$ (33,030)			\$ (251,544)
Unencumbered Cash, Beginning	<u>661,217</u>			<u>912,761</u>
Unencumbered Cash, Ending	<u>\$ 628,187</u>			<u>\$ 661,217</u>

GRANT COUNTY, KANSAS

Schedule 2-4

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012
 (with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Prior</u> <u>Year</u> <u>Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$154,893	\$155,302	\$ (409)	\$128,862
Delinquent tax	542	250	292	494
Motor vehicle tax	<u>3,976</u>	<u>2,980</u>	<u>996</u>	<u>3,144</u>
Total taxes	\$159,411	\$158,532	\$ 879	\$132,500
Charges for Services:				
Sale of chemicals and noxious weed treatments	<u>16,598</u>	<u>25,000</u>	<u>(8,402)</u>	<u>24,800</u>
Total Cash Receipts	<u>\$176,009</u>	<u>\$183,532</u>	<u>\$ (7,523)</u>	<u>\$157,300</u>
<u>Expenditures</u>				
Personal services	\$ 87,416	\$112,000	\$ 24,584	\$ 84,645
Contractual services	3,827	8,250	4,423	3,625
Commodities	14,957	70,691	55,734	31,424
Transfer – Noxious Weed Equipment	<u>70,000</u>	<u>-</u>	<u>(70,000)</u>	<u>45,000</u>
Total Expenditures	<u>\$176,200</u>	<u>\$190,941</u>	<u>\$ 14,741</u>	<u>\$164,694</u>
Cash Receipts Over (Under) Expenditures	\$ (191)			\$ (7,394)
Unencumbered Cash, Beginning	<u>14,184</u>			<u>21,578</u>
Unencumbered Cash, Ending	<u>\$ 13,993</u>			<u>\$ 14,184</u>

GRANT COUNTY, KANSAS

Schedule 2-5

AIRPORT MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	Current Year		Variance Over (Under)	Prior Year Actual
	Actual	Budget		
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$122,944	\$123,193	\$ (249)	\$ 24,103
Delinquent tax	322	100	222	155
Motor vehicle tax	<u>938</u>	<u>556</u>	<u>382</u>	<u>1,406</u>
Total taxes	<u>\$124,204</u>	<u>\$123,849</u>	<u>\$ 355</u>	<u>\$ 25,664</u>
Other:				
Rents	\$ 20,069	\$ 25,000	\$ (4,931)	\$ 21,394
Royalties	2,872	5,000	(2,128)	4,406
Fire station rent	6,000	6,000	-	-
Miscellaneous	<u>479</u>	<u>-</u>	<u>479</u>	<u>4,839</u>
Total other	<u>\$ 29,420</u>	<u>\$ 36,000</u>	<u>\$ (6,580)</u>	<u>\$ 30,639</u>
Total Cash Receipts	<u>\$153,624</u>	<u>\$159,849</u>	<u>\$ (6,225)</u>	<u>\$ 56,303</u>
<u>Expenditures</u>				
Contractual services	\$ 66,649	\$ 72,900	\$ 6,251	\$ 57,034
Commodities	875	-	(875)	1,190
County share of Airport project	12,215	80,000	67,785	4,695
Capital outlay	<u>-</u>	<u>9,000</u>	<u>9,000</u>	<u>1,850</u>
Total Expenditures	<u>\$ 79,739</u>	<u>\$161,900</u>	<u>\$ 82,161</u>	<u>\$ 64,769</u>
Cash Receipts Over (Under) Expenditures	\$ 73,885			\$ (8,466)
Unencumbered Cash, Beginning	<u>104,174</u>			<u>112,640</u>
Unencumbered Cash, Ending	<u>\$178,059</u>			<u>\$104,174</u>

GRANT COUNTY, KANSAS

Schedule 2-6

LIBRARY MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$514,072	\$515,585	\$ (1,513)	\$511,863
Delinquent tax	1,960	1,000	960	1,988
Motor vehicle tax	<u>15,868</u>	<u>11,832</u>	<u>4,036</u>	<u>12,766</u>
Total Cash Receipts	\$531,900	<u>\$528,417</u>	<u>\$ 3,483</u>	\$526,617
<u>Expenditures</u>				
Appropriations – Library Board	<u>530,000</u>	<u>\$530,000</u>	<u>-</u>	<u>527,557</u>
Cash Receipts Over (Under) Expenditures	\$ 1,900			\$ (940)
Unencumbered Cash, Beginning	<u>8,299</u>			<u>9,239</u>
Unencumbered Cash, Ending	<u>\$ 10,199</u>			<u>\$ 8,299</u>

GRANT COUNTY, KANSAS

Schedule 2-7

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$402,662	\$403,856	\$ (1,194)	\$340,716
Delinquent tax	1,446	700	746	1,361
Motor vehicle tax	<u>10,698</u>	<u>7,870</u>	<u>2,828</u>	<u>9,051</u>
Total taxes	<u>\$414,806</u>	<u>\$412,426</u>	<u>\$ 2,380</u>	<u>\$351,128</u>
Other:				
Fees	\$137,451	\$140,000	\$ (2,549)	\$123,025
CPR	27,100	-	27,100	23,965
Donations and grants	<u>12,561</u>	<u>-</u>	<u>12,561</u>	<u>3,963</u>
Total other	<u>\$177,112</u>	<u>\$140,000</u>	<u>\$ 37,112</u>	<u>\$150,953</u>
Total Cash Receipts	<u>\$591,918</u>	<u>\$552,426</u>	<u>\$ 39,492</u>	<u>\$502,081</u>
<u>Expenditures</u>				
Personal services	\$422,925	\$435,549	\$ 12,624	\$407,889
Contractual services	58,877	51,500	(7,377)	53,551
Commodities	41,417	44,230	2,813	30,421
Capital outlay	12,311	25,000	12,689	6,318
Transfer:				
Ambulance Equipment Fund	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>	<u>40,000</u>
Total Expenditures	<u>\$555,530</u>	<u>\$556,279</u>	<u>\$ 749</u>	<u>\$538,179</u>
Cash Receipts Over (Under) Expenditures	\$ 36,388			\$ (36,098)
Unencumbered Cash, Beginning	<u>19,929</u>			<u>56,027</u>
Unencumbered Cash, Ending	<u>\$ 56,317</u>			<u>\$ 19,929</u>

GRANT COUNTY, KANSAS

Schedule 2-8

RURAL FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	Current Year		Variance Over (Under)	Prior Year Actual
	Actual	Budget		
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$185,429	\$185,929	\$ (500)	\$188,594
Delinquent tax	718	350	368	748
Motor vehicle tax	<u>5,910</u>	<u>4,354</u>	<u>1,556</u>	<u>4,913</u>
Total taxes	\$192,057	\$190,633	\$ 1,424	\$194,255
Other:				
Miscellaneous	<u>6,500</u>	<u>-</u>	<u>6,500</u>	<u>9,255</u>
Total Cash Receipts	<u>\$198,557</u>	<u>\$190,633</u>	<u>\$ 7,924</u>	<u>\$203,510</u>
<u>Expenditures</u>				
Personal services	\$ 35,525	\$ 74,000	\$ 38,475	\$ 55,837
Contractual services	44,916	43,786	(1,130)	53,777
Commodities	17,267	16,700	(567)	20,705
Capital outlay	22,092	24,050	1,958	16,643
Transfer:				
Rural Fire Equipment Fund	<u>75,000</u>	<u>40,000</u>	<u>(35,000)</u>	<u>50,000</u>
Total Expenditures	<u>\$194,800</u>	<u>\$198,536</u>	<u>\$ 3,736</u>	<u>\$196,962</u>
Cash Receipts Over (Under) Expenditures	\$ 3,757			\$ 6,548
Unencumbered Cash, Beginning	<u>18,271</u>			<u>11,723</u>
Unencumbered Cash, Ending	<u>\$ 22,028</u>			<u>\$ 18,271</u>

GRANT COUNTY, KANSAS

Schedule 2-9

COURTHOUSE BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Prior</u> <u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$285,187	\$285,735	\$ (548)	\$ 511
Delinquent tax	834	-	834	616
Motor vehicle tax	1,963	-	1,963	8,401
Reimbursements	<u>34,716</u>	<u>-</u>	<u>34,716</u>	<u>-</u>
Total Cash Receipts	<u>\$322,700</u>	<u>\$285,735</u>	<u>\$ 36,965</u>	<u>\$ 9,528</u>
<u>Expenditures</u>				
Commodities	\$ 4,680	\$ -	\$ (4,680)	\$ 219
Contractual services	86,061	585,700	499,639	129,378
Capital outlay	<u>12,603</u>	<u>-</u>	<u>(12,603)</u>	<u>4,000</u>
Total Expenditures	<u>\$103,344</u>	<u>\$585,700</u>	<u>\$482,356</u>	<u>\$ 133,597</u>
Cash Receipts Over (Under) Expenditures	\$219,356			\$ (124,069)
Unencumbered Cash, Beginning	<u>346,617</u>			<u>470,686</u>
Unencumbered Cash, Ending	<u>\$565,973</u>			<u>\$ 346,617</u>

GRANT COUNTY, KANSAS

Schedule 2-10

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$2,687,677	\$2,695,098	\$ (7,421)	\$3,019,120
Delinquent tax	10,688	5,000	5,688	11,464
Motor vehicle tax	92,712	69,787	22,925	73,040
Miscellaneous	<u>32</u>	<u>-</u>	<u>32</u>	<u>6,333</u>
Total Cash Receipts	<u>\$2,791,109</u>	<u>\$2,769,885</u>	<u>\$ 21,224</u>	<u>\$3,109,957</u>
<u>Expenditures</u>				
Bond principal	\$2,100,000	\$2,100,000	-	\$2,300,000
Bond interest	<u>704,383</u>	<u>704,383</u>	<u>-</u>	<u>789,931</u>
Total Expenditures	<u>\$2,804,383</u>	<u>\$2,804,383</u>	<u>-</u>	<u>\$3,089,931</u>
Cash Receipts Over (Under) Expenditures	\$ (13,274)			\$ 20,026
Unencumbered Cash, Beginning	<u>99,951</u>			<u>79,925</u>
Unencumbered Cash, Ending	<u>\$ 86,677</u>			<u>\$ 99,951</u>

GRANT COUNTY, KANSAS

Schedule 2-11

PARK MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Prior</u> <u>Year</u> <u>Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$242,642	\$243,280	\$ (638)	\$197,526
Delinquent tax	877	450	427	838
Motor vehicle tax	<u>6,326</u>	<u>4,559</u>	<u>1,767</u>	<u>5,894</u>
Total taxes	\$249,845	\$248,289	\$ 1,556	\$204,258
Other:				
Rents	23,013	25,000	(1,987)	33,146
Donations	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>500</u>
Total Cash Receipts	<u>\$273,858</u>	<u>\$273,289</u>	<u>\$ 569</u>	<u>\$237,904</u>
<u>Expenditures</u>				
Personal services	\$152,201	\$151,100	\$ (1,101)	\$147,776
Contractual services	89,561	94,100	4,539	86,275
Commodities	22,434	38,700	16,266	35,832
Capital outlay	<u>207</u>	<u>-</u>	<u>(207)</u>	<u>-</u>
Total Expenditures	<u>\$264,403</u>	<u>\$283,900</u>	<u>\$ 19,497</u>	<u>\$269,883</u>
Cash Receipts Over (Under) Expenditures	\$ 9,455			\$ (31,979)
Unencumbered Cash, Beginning	<u>36,346</u>			<u>68,325</u>
Unencumbered Cash, Ending	<u>\$ 45,801</u>			<u>\$ 36,346</u>

GRANT COUNTY, KANSAS

Schedule 2-12

HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 63,139	\$ 62,858	\$ 281	\$218,989
Delinquent tax	496	500	(4)	819
Motor vehicle tax	<u>6,692</u>	<u>5,058</u>	<u>1,634</u>	<u>5,048</u>
Total taxes	<u>\$ 70,327</u>	<u>\$ 68,416</u>	<u>\$ 1,911</u>	<u>\$224,856</u>
Other:				
Fees and charges	\$202,401	\$125,000	\$ 77,401	\$169,291
Federal and state assistance	<u>49,300</u>	<u>45,000</u>	<u>4,300</u>	<u>55,613</u>
Total other	<u>\$251,701</u>	<u>\$170,000</u>	<u>\$ 81,701</u>	<u>\$224,904</u>
 Total Cash Receipts	 <u>\$322,028</u>	 <u>\$238,416</u>	 <u>\$ 83,612</u>	 <u>\$449,760</u>
 <u>Expenditures</u>				
Personal services	\$226,539	\$243,175	\$ 16,636	\$217,961
Contractual services	62,286	63,978	1,692	60,845
Commodities	109,247	89,000	(20,247)	88,359
Capital outlay	<u>15,627</u>	<u>11,500</u>	<u>(4,127)</u>	<u>12,874</u>
 Total Expenditures	 \$413,699	 \$407,653	 \$ (6,046)	 \$380,039
 <u>Expenditures</u>				
Credit for receipts above budget	<u>-</u>	<u>81,701</u>	<u>81,701</u>	<u>-</u>
 Total Expenditures	 <u>\$413,699</u>	 <u>\$489,354</u>	 <u>\$ 75,655</u>	 <u>\$380,039</u>
 Cash Receipts Over (Under) Expenditures	 \$ (91,671)			 \$ 69,721
 Unencumbered Cash, Beginning	 <u>284,971</u>			 <u>215,250</u>
 Unencumbered Cash, Ending	 <u>\$193,300</u>			 <u>\$284,971</u>

GRANT COUNTY, KANSAS

Schedule 2-13

ALCOHOLIC TREATMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Cash Receipts</u>				
Intergovernmental:				
Liquor tax	\$ -	\$ <u>4,852</u>	\$ <u>(4,852)</u>	\$ 6,008
<u>Expenditures</u>				
Alcoholic treatment	<u>6,000</u>	\$ <u>27,036</u>	\$ <u>21,036</u>	<u>8,000</u>
Cash Receipts Over (Under) Expenditures	\$ (6,000)			\$ (1,992)
Unencumbered Cash, Beginning	<u>21,192</u>			<u>23,184</u>
Unencumbered Cash, Ending	\$ <u>15,192</u>			\$ <u>21,192</u>

GRANT COUNTY, KANSAS

Schedule 2-14

SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Cash Receipts</u>				
Transfer:				
General Fund	\$150,000	<u>\$150,000</u>	<u>-</u>	\$ 50,000
<u>Expenditures</u>				
Capital outlay	<u>114,742</u>	<u>\$425,000</u>	<u>\$310,258</u>	<u>40,132</u>
Cash Receipts Over (Under) Expenditures	\$ 35,258			\$ 9,868
Unencumbered Cash, Beginning	<u>370,909</u>			<u>361,041</u>
Unencumbered Cash, Ending	<u>\$406,167</u>			<u>\$370,909</u>

GRANT COUNTY, KANSAS

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2012

GRANT COUNTY, KANSAS

Schedule 2-15

ROAD MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Operating transfer from Road and Bridge Fund	\$ 360,000	\$ 450,000
<u>Expenditures</u>		
Capital outlay	<u>455,542</u>	<u>15,714</u>
Cash Receipts Over (Under) Expenditures	\$ (95,542)	\$ 434,286
Unencumbered Cash, Beginning	<u>1,914,522</u>	<u>1,480,236</u>
Unencumbered Cash, Ending	<u>\$1,818,980</u>	<u>\$1,914,522</u>

GRANT COUNTY, KANSAS

Schedule 2-16

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Operating transfer from Road and Bridge Fund	\$ 360,000	\$ 450,000
<u>Expenditures</u>		
Capital outlay	<u>6,450</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ 353,550	\$ 450,000
Unencumbered Cash, Beginning	<u>2,387,478</u>	<u>1,937,478</u>
Unencumbered Cash, Ending	<u>\$2,741,028</u>	<u>\$2,387,478</u>

GRANT COUNTY, KANSAS

Schedule 2-17

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Operating transfer from Rural Fire District Fund	\$ 75,000	\$ 50,000
<u>Expenditures</u>		
Capital outlay	<u>96,734</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ (21,734)	\$ 50,000
Unencumbered Cash, Beginning	<u>257,435</u>	<u>207,435</u>
Unencumbered Cash, Ending	<u>\$235,701</u>	<u>\$257,435</u>

GRANT COUNTY, KANSAS

Schedule 2-18

AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Operating transfer from Ambulance Fund	\$ 20,000	\$ 40,000
<u>Expenditures</u>	<u> -</u>	<u> -</u>
Cash Receipts Over (Under) Expenditures	\$ 20,000	\$ 40,000
Unencumbered Cash, Beginning	<u>181,318</u>	<u>141,318</u>
Unencumbered Cash, Ending	<u>\$201,318</u>	<u>\$181,318</u>

GRANT COUNTY, KANSAS

Schedule 2-19

NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Operating transfer from Noxious Weed Fund	\$ 70,000	\$ 45,000
<u>Expenditures</u>	<u> -</u>	<u> -</u>
Cash Receipts Over (Under) Expenditures	\$ 70,000	\$ 45,000
Unencumbered Cash, Beginning	<u>152,300</u>	<u>107,300</u>
Unencumbered Cash, Ending	<u>\$222,300</u>	<u>\$152,300</u>

GRANT COUNTY, KANSAS

Schedule 2-20

911 TELEPHONE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Charges for Services:		
Telephone fees	\$ 81,733	\$ 31,872
<u>Expenditures</u>		
Public Safety	<u>64,782</u>	<u>21,231</u>
Cash Receipts Over (Under) Expenditures	\$ 16,951	\$ 10,641
Unencumbered Cash, Beginning	<u>114,679</u>	<u>104,038</u>
Unencumbered Cash, Ending	<u>\$131,630</u>	<u>\$114,679</u>

GRANT COUNTY, KANSAS

Schedule 2-21

SENIOR CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
 (with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Appropriation	\$270,000	-
Other Revenue:		
Remaining funds	99,657	-
Services	<u>40,133</u>	<u>-</u>
Total Cash Receipts	<u>\$409,790</u>	<u>-</u>
<u>Expenditures</u>		
Personal services	\$220,408	-
Contractual services	31,711	-
Commodities	12,782	-
Capital outlay	<u>29,352</u>	<u>-</u>
Total Expenditures	<u>\$294,253</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$115,537	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$115,537</u>	<u>-</u>

GRANT COUNTY, KANSAS

Schedule 2-22

AIRPORT IMPROVEMENTS PROJECTS #7, #8 AND #9
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
 (with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
FAA Grant	\$232,086	\$ 59,989
County share of Airport project	<u>12,215</u>	<u>4,695</u>
Total Cash Receipts	\$244,301	\$ 64,684
<u>Expenditures</u>		
Capital outlay	<u>244,301</u>	<u>66,996</u>
Cash Receipts Over (Under) Expenditures	-	\$ (2,312)
Unencumbered Cash, Beginning	<u>-</u>	<u>2,312</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

GRANT COUNTY, KANSAS

Schedule 2-23

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
 (with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Charges for Services:		
Motor vehicle licenses	\$ 71,828	\$ 69,099
Fees	195	424
Reimbursement	<u>1,753</u>	<u>20</u>
Total Cash Receipts	<u>\$ 73,776</u>	<u>\$ 69,543</u>
<u>Expenditures</u>		
General Government	\$ 50,148	\$ 61,143
Fees to General Fund	<u>23,628</u>	<u>8,400</u>
Total Expenditures	<u>\$ 73,776</u>	<u>\$ 69,543</u>
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

GRANT COUNTY, KANSAS

Schedule 2-24

COUNTY ATTORNEY DIVERSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Charges for Services:		
Diversion fees	\$ 15,087	\$ 8,615
<u>Expenditures</u>		
General Government	<u>8,586</u>	<u>1,990</u>
Cash Receipts Over (Under) Expenditures	\$ 6,501	\$ 6,625
Unencumbered Cash, Beginning	<u>32,467</u>	<u>25,842</u>
Unencumbered Cash, Ending	<u>\$ 38,968</u>	<u>\$ 32,467</u>

GRANT COUNTY, KANSAS

Schedule 2-25

PROSECUTOR'S TRAINING ASSISTANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
 (with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Charges for Services:		
Clerk of District Court – Docket fees	\$ 842	\$ 969
<u>Expenditures</u>		
General Government	<u>930</u>	<u>981</u>
Cash Receipts Over (Under) Expenditures	\$ (88)	\$ (12)
Unencumbered Cash, Beginning	<u>265</u>	<u>277</u>
Unencumbered Cash, Ending	<u>\$ 177</u>	<u>\$ 265</u>

GRANT COUNTY, KANSAS

Schedule 2-26

REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
 (with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Charges for Services:		
Register of Deeds – Processing fees	\$ 13,043	\$ 9,366
Use of Money and Property:		
Interest	<u> 33</u>	<u> 36</u>
Total Cash Receipts	\$ 13,076	\$ 9,402
<u>Expenditures</u>		
Capital outlay	<u> 5,260</u>	<u> 7,977</u>
Cash Receipts Over (Under) Expenditures	\$ 7,816	\$ 1,425
Unencumbered Cash, Beginning	<u>24,568</u>	<u>23,143</u>
Unencumbered Cash, Ending	<u>\$ 32,384</u>	<u>\$ 24,568</u>

GRANT COUNTY, KANSAS

Schedule 2-27

LEC SEIZURE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>2,445</u>	<u>2,445</u>
Unencumbered Cash, Ending	<u>\$ 2,445</u>	<u>\$ 2,445</u>

GRANT COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2012

<u>Funds</u>	<u>Beginning</u> <u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
Distributable Funds:				
Ad Valorem Taxes:				
Current taxes	\$15,420,037	\$27,157,361	\$27,239,426	\$15,337,972
16/20 current tax	25,517	46,015	34,077	37,455
Delinquent real estate tax	12,404	88,691	79,451	21,644
Delinquent personal property tax	2,756	47,078	48,931	903
Delinquent 16/20 tax	(198)	868	669	1
Suspense tax	1,482	2,366	2,869	979
Excess tax	-	9,500	9,500	-
Advance tax	1,692	493	1,692	493
Special county mineral production tax	145,559	505,923	571,551	79,931
Motor vehicle tax	165,356	933,577	895,227	203,706
Tourism tax	<u>76,439</u>	<u>68,569</u>	<u>77,223</u>	<u>67,785</u>
Total Distributable Funds	<u>\$15,851,044</u>	<u>\$28,860,441</u>	<u>\$28,960,616</u>	<u>\$15,750,869</u>
State Funds:				
State Educational Building	\$ -	\$ 294,935	\$ 294,935	\$ -
State Institutional Building	-	147,468	147,468	-
State motor vehicle tax	-	730,333	730,333	-
Driver's license	411	25,257	25,668	-
Compensating and isolated sales tax	22,343	743,389	722,756	42,976
Heritage Trust Fund	<u>389</u>	<u>-</u>	<u>-</u>	<u>389</u>
Total State Funds	<u>\$ 23,143</u>	<u>\$ 1,941,382</u>	<u>\$ 1,921,160</u>	<u>\$ 43,365</u>
Subdivision Funds:				
Cities	\$ 8,392	\$ 1,476,740	\$ 1,477,532	\$ 7,600
School districts	-	1,201,883	1,201,883	-
Cemetery districts	-	143,980	143,980	-
Groundwater management	<u>-</u>	<u>50,221</u>	<u>50,221</u>	<u>-</u>
Total Subdivision Funds	<u>\$ 8,392</u>	<u>\$ 2,872,824</u>	<u>\$ 2,873,616</u>	<u>\$ 7,600</u>
Other Agency Funds:				
Clerk of the District Court	\$ 69,832	\$ 567,748	\$ 564,374	\$ 73,206
Oil and gas depletion	-	2,168,821	-	2,168,821
Payroll Clearing Fund	517	724,034	723,551	1,000
Law Library	<u>28,725</u>	<u>6,736</u>	<u>7,594</u>	<u>27,867</u>
Total Other Agency Funds	<u>\$ 99,074</u>	<u>\$ 3,467,339</u>	<u>\$ 1,295,519</u>	<u>\$ 2,270,894</u>
Grand Total	<u>\$15,981,653</u>	<u>\$37,141,986</u>	<u>\$35,050,911</u>	<u>\$18,072,728</u>

GRANT COUNTY, KANSAS

SUPPLEMENTARY INFORMATION
For the year ended December 31, 2012

GRANT COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>County Commissioners</u>				
Personal services	\$ 63,949	\$ 72,000	\$ 8,051	\$ 70,793
Contractual services	20,867	20,000	(867)	16,247
Commodities	2,420	1,000	(1,420)	244
Totals	<u>\$ 87,236</u>	<u>\$ 93,000</u>	<u>\$ 5,764</u>	<u>\$ 87,284</u>
<u>County Clerk</u>				
Personal services	\$ 86,041	\$ 95,000	\$ 8,959	\$ 85,179
Contractual services	5,294	9,000	3,706	6,822
Commodities	1,780	6,000	4,220	4,374
Capital outlay	860	-	(860)	-
Totals	<u>\$ 93,975</u>	<u>\$110,000</u>	<u>\$ 16,025</u>	<u>\$ 96,375</u>
<u>County Treasurer</u>				
Personal services	\$124,062	\$135,800	\$ 11,738	\$126,838
Contractual services	10,921	15,400	4,479	12,630
Commodities	4,915	5,800	885	6,700
Capital outlay	-	-	-	469
Totals	<u>\$139,898</u>	<u>\$157,000</u>	<u>\$ 17,102</u>	<u>\$146,637</u>
<u>County Attorney</u>				
Personal services	\$ 57,476	\$ 60,000	\$ 2,524	\$ 56,177
Contractual services	167,271	175,000	7,729	181,227
Commodities	2,632	3,000	368	2,213
Totals	<u>\$227,379</u>	<u>\$238,000</u>	<u>\$ 10,621</u>	<u>\$239,617</u>
<u>Register of Deeds</u>				
Personal services	\$ 89,518	\$ 93,336	\$ 3,818	\$ 86,004
Contractual services	4,281	6,735	2,454	5,447
Commodities	1,321	1,700	379	1,581
Totals	<u>\$ 95,120</u>	<u>\$101,771</u>	<u>\$ 6,651</u>	<u>\$ 93,032</u>

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Clerk of District Court</u>				
Contractual services	\$ 91,966	\$124,500	\$ 32,534	\$ 82,322
Commodities	6,861	10,500	3,639	10,943
Capital outlay	<u>10,547</u>	<u>-</u>	<u>(10,547)</u>	<u>3,636</u>
Totals	<u>\$109,374</u>	<u>\$135,000</u>	<u>\$ 25,626</u>	<u>\$ 96,901</u>
<u>Appraiser's Cost</u>				
Personal services	\$ 70,523	\$ 75,728	\$ 5,205	\$ 68,578
Contractual services	167,222	187,155	19,933	169,668
Commodities	3,599	5,000	1,401	3,396
Capital outlay	<u>142</u>	<u>-</u>	<u>(142)</u>	<u>-</u>
Totals	<u>\$241,486</u>	<u>\$267,883</u>	<u>\$ 26,397</u>	<u>\$241,642</u>
<u>Courthouse General</u>				
Personal services	\$ 33,570	\$ 30,000	\$ (3,570)	\$ 21,913
Contractual services	268,348	400,000	131,652	209,286
Commodities	12,914	25,000	12,086	21,948
Capital outlay	<u>2,655</u>	<u>500,000</u>	<u>497,345</u>	<u>128,517</u>
Totals	<u>\$317,487</u>	<u>\$955,000</u>	<u>\$637,513</u>	<u>\$381,664</u>
<u>Data Processing</u>				
Contractual services	\$ 54,676	\$ 61,500	\$ 6,824	\$ 58,466
Capital outlay	<u>331</u>	<u>-</u>	<u>(331)</u>	<u>-</u>
Totals	<u>\$ 55,007</u>	<u>\$ 61,500</u>	<u>\$ 6,493</u>	<u>\$ 58,466</u>
<u>Election</u>				
Personal services	\$ 48,121	\$ 55,000	\$ 6,879	\$ 44,773
Contractual services	14,124	11,000	(3,124)	5,860
Commodities	<u>3,304</u>	<u>7,000</u>	<u>3,696</u>	<u>1,945</u>
Totals	<u>\$ 65,549</u>	<u>\$ 73,000</u>	<u>\$ 7,451</u>	<u>\$ 52,578</u>

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Board on Affirmative Aging</u>				
Appropriations	\$ <u>370,000</u>	\$ <u>400,000</u>	\$ <u>30,000</u>	\$ <u>400,000</u>
<u>Building Inspection (Planning & Zoning)</u>				
Contractual services	\$ <u>48,000</u>	\$ <u>49,000</u>	\$ <u>1,000</u>	\$ <u>54,727</u>
<u>Social Services</u>				
Home for Aged maintenance	\$1,021,824	\$1,021,824	-	\$1,026,265
Assisted Living	<u>88,422</u>	<u>88,422</u>	<u>-</u>	<u>63,811</u>
Totals	\$ <u>1,110,246</u>	\$ <u>1,110,246</u>	<u>-</u>	\$ <u>1,090,076</u>
<u>Sheriff</u>				
Personal services	\$ 652,993	\$ 692,324	\$ 39,331	\$ 659,627
Contractual services	135,610	195,300	59,690	163,448
Commodities	137,867	117,500	(20,367)	79,682
Capital outlay	-	-	-	<u>2,533</u>
Totals	\$ <u>926,470</u>	\$ <u>1,005,124</u>	\$ <u>78,654</u>	\$ <u>905,290</u>
<u>Civil Defense</u>				
Personal services	\$ 57,610	\$ 63,000	\$ 5,390	\$ 55,150
Contractual services	11,398	19,150	7,752	12,808
Commodities	8,886	9,250	364	3,762
Capital outlay	<u>2,169</u>	<u>-</u>	<u>(2,169)</u>	<u>18,534</u>
Totals	\$ <u>80,063</u>	\$ <u>91,400</u>	\$ <u>11,337</u>	\$ <u>90,254</u>
<u>Juvenile Detention</u>				
Contractual services	\$ <u>42,892</u>	\$ <u>46,345</u>	\$ <u>3,453</u>	\$ <u>30,604</u>
<u>Extension Council</u>				
Appropriation	\$ <u>174,000</u>	\$ <u>174,000</u>	<u>-</u>	\$ <u>170,000</u>

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Soil Conservation</u>				
Contractual services	\$ 25,000	\$ 25,000	-	\$ 25,000
<u>Fair Maintenance</u>				
Activity Center maintenance	\$ 61,639	\$ 62,325	\$ 686	\$ 63,704
<u>Health</u>				
Hospital Board	\$1,049,844	\$1,049,844	-	\$1,049,840
Developmentally disabled	66,600	66,600	-	66,600
Mental health	108,768	108,768	-	108,768
Totals	<u>\$1,225,212</u>	<u>\$1,225,212</u>	<u>-</u>	<u>\$1,225,208</u>
<u>Historical</u>				
Appropriations	\$ 142,000	\$ 142,000	-	\$ 130,000
<u>Transfer Station</u>				
Personal services	\$ 124,571	\$ 139,279	\$ 14,708	\$ 132,443
Contractual services	216,790	281,600	64,810	191,662
Commodities	36,575	61,100	24,525	35,444
Capital outlay	29,004	120,000	90,996	244
Totals	<u>\$ 406,940</u>	<u>\$ 601,979</u>	<u>\$ 195,039</u>	<u>\$ 359,793</u>
<u>Other Appropriations</u>				
Other appropriations	\$ 137,843	\$ 325,000	\$ 187,157	\$ 28,149
Hospital appropriation	-	-	-	500,000
Appropriation – WEKANDO	131,176	120,000	(11,176)	15,000
Totals	<u>\$ 269,019</u>	<u>\$ 445,000</u>	<u>\$ 175,981</u>	<u>\$ 543,149</u>
<u>Operating Transfers</u>				
Special Equipment Fund	\$ 150,000	\$ 150,000	-	\$ 50,000
Totals	<u>\$6,463,992</u>	<u>\$7,719,785</u>	<u>\$1,255,793</u>	<u>\$6,632,001</u>

GRANT COUNTY, KANSAS

Schedule 5

RECONCILIATION OF 2011 TAX ROLL

December 31, 2012

2011 Tax Roll – As Adjusted

County Clerk's abstract of 2011 tax roll			\$27,383,539
Adjustments to Original Tax Roll:			
Added taxes	\$	7,737	
Abated taxes		<u>(13,632)</u>	<u>(5,895)</u>
Adjusted 2011 tax roll			\$27,377,644

2011 Tax Roll – Accounted for

Net Tax Roll Collections:			
Collections during 2011	\$15,422,009		
Collections during 2012	<u>11,851,764</u>		
Net tax collections		\$27,273,773	

Delinquent personal property taxes for which tax warrants issued	\$	90,917	
Delinquent real estate taxes entered on the tax sale record		<u>12,954</u>	<u>103,871</u>

2011 Tax Roll accounted for 27,377,644

Difference -