

COWLEY COUNTY, KANSAS

WINFIELD, KANSAS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2011

Prepared By

Edw. B. Stephenson & Co., CPAs Chartered
1002 Main
Winfield, Kansas

COWLEY COUNTY, KANSAS

Financial Statements
For the Year Ended December 31, 2011

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**EDW. B
STEPHENSON
& CO., CPAs
CHARTERED**

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EDW. B. STEPHENSON  
(1905-1985)

JAMES R. DOBBS  
(1927-1997)

HARRY L. SHETLAR, JR.  
(1931-2000)

MORRIS W. JARVIS  
(1935-1999)

N. DEAN BRADBURY  
(1936-2005)

LOREN L. PONTIOUS  
(Retired)

**SHAREHOLDERS**

AARON R. IVERSON, CPA

MICHAEL B. NORTON, CPA

MAURICE P. ROBERTS, CPA

**ACCOUNTANTS**

SARAH M. KINDT

MELISSA J. SCHOOLEY

HEIDI M. HUENERGARDT

**INDEPENDENT AUDITORS' REPORT**

To the Cowley County Commissioners  
Cowley County Courthouse  
Winfield, Kansas 67156

We have audited the accompanying financial statements of Cowley County, Kansas, as of and for the year ended December 31, 2011, as listed in the Table of Contents, except as listed below. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As described in Note I, the County's policy is to prepare financial statements on a prescribed basis of accounting that demonstrates compliance with the cash-basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the third paragraph above, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Cowley County, Kansas, as of December 31, 2011, the results of its operations for or the cash flows of its proprietary fund types for the year then ended.

Also, in our opinion, except for the omission described in the fourth paragraph above, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balance of Cowley County, Kansas, as of December 31, 2011, and its cash receipts, cash disbursements, and expenditures compared to budget for the year then ended on the basis of accounting described in Note I.

*Edw. B. Stephenson & Co., CPAs CHA*

November 7, 2012

1002 Main Street  
Winfield, Kansas 67156  
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## COWLEY COUNTY, KANSAS

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

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| Funds                                         | Beginning<br>Unencumbered<br>Cash Balance | Prior Year<br>Cancelled<br>Encumbrances | Cash<br>Receipts | Expenditures    | Ending<br>Unencumbered<br>Cash Balance | Add                                                    |                        |
|-----------------------------------------------|-------------------------------------------|-----------------------------------------|------------------|-----------------|----------------------------------------|--------------------------------------------------------|------------------------|
|                                               |                                           |                                         |                  |                 |                                        | Outstanding<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash Balance |
| <b>Governmental Type Funds:</b>               |                                           |                                         |                  |                 |                                        |                                                        |                        |
| General Funds                                 |                                           |                                         |                  |                 |                                        |                                                        |                        |
| General                                       | \$ 570,276.20                             | \$ -                                    | \$ 6,927,020.10  | \$ 6,327,294.44 | \$ 1,170,001.86                        | \$ 68,187.66                                           | \$ 1,238,189.52        |
| Special Revenue Funds                         |                                           |                                         |                  |                 |                                        |                                                        |                        |
| Employee Benefit                              | 335,186.44                                | -                                       | 2,075,785.46     | 2,053,324.24    | 357,647.66                             | 6,242.10                                               | 363,889.76             |
| Election                                      | 68,582.79                                 | -                                       | 99,185.10        | 78,701.29       | 89,066.60                              | 716.33                                                 | 89,782.93              |
| Economic Development                          | 134,141.70                                | -                                       | 159,986.35       | 192,109.85      | 102,018.20                             | 878.70                                                 | 102,896.90             |
| Appraiser Cost                                | 227,853.50                                | -                                       | 349,324.06       | 456,967.31      | 120,210.25                             | 8,764.91                                               | 128,975.16             |
| Noxious Weed                                  | 80,800.29                                 | -                                       | 216,176.85       | 238,628.54      | 58,348.60                              | 472.16                                                 | 58,820.76              |
| Road and Bridge                               | 747,202.50                                | -                                       | 3,136,484.80     | 3,050,996.21    | 832,691.09                             | 167.78                                                 | 832,858.87             |
| Special Parks and Recreation                  | 27,055.16                                 | -                                       | 5,371.72         | -               | 32,426.88                              | -                                                      | 32,426.88              |
| Special Alcohol Programs                      | 4,873.50                                  | -                                       | 5,371.72         | 7,000.00        | 3,245.22                               | -                                                      | 3,245.22               |
| Special Sales Tax for Repayment of 2005 Bonds | 40,000.00                                 | -                                       | 2,180,253.65     | 2,200,253.65    | 20,000.00                              | -                                                      | 20,000.00              |
| 911 System                                    | 214,056.57                                | -                                       | 101,890.19       | 75,312.36       | 240,634.40                             | 5,833.35                                               | 246,467.75             |
| 911 Wireless                                  | 293,824.39                                | -                                       | 73,953.98        | 18,523.30       | 349,255.07                             | -                                                      | 349,255.07             |
| Community Corrections                         | 1,212.93                                  | -                                       | 417,823.71       | 417,715.13      | 1,321.51                               | 780.73                                                 | 2,102.24               |
| Juvenile Service                              | 148,520.04                                | -                                       | 596,680.52       | 628,272.85      | 116,927.71                             | 1,227.69                                               | 118,155.40             |
| Prosecuting Attorney Training                 | 4,638.94                                  | -                                       | 5,655.00         | 3,805.12        | 6,488.82                               | 633.00                                                 | 7,121.82               |
| Drug Screening                                | 53,761.33                                 | -                                       | 28,463.68        | 23,030.39       | 59,194.62                              | 1,654.98                                               | 60,849.60              |
| Sheriff Special Law Enforcement               | 84,660.42                                 | -                                       | 39,436.22        | 17,737.86       | 106,358.78                             | -                                                      | 106,358.78             |
| Attorney Special Forfeiture                   | 1,900.00                                  | -                                       | -                | 900.00          | 1,000.00                               | -                                                      | 1,000.00               |
| Firearms Range                                | 3,944.63                                  | -                                       | 4,000.00         | 384.87          | 7,559.76                               | 27.71                                                  | 7,587.47               |
| Sales Tax Surplus                             | 3,226,003.51                              | -                                       | 1,479,340.11     | -               | 4,705,343.62                           | -                                                      | 4,705,343.62           |
| Community Development Disability Organization | 20,097.92                                 | -                                       | 395,895.27       | 326,503.11      | 89,490.08                              | 3,877.74                                               | 93,367.82              |
| Special Equipment Reserve                     | 1,056,801.11                              | -                                       | 54,720.08        | 209,275.74      | 902,245.45                             | 333.30                                                 | 902,578.75             |
| Special Machinery                             | 424,378.99                                | -                                       | 10,635.18        | 99,952.98       | 335,061.19                             | -                                                      | 335,061.19             |
| Capital Improvements                          | 152,986.70                                | -                                       | 8,715.83         | 87,904.78       | 73,797.75                              | -                                                      | 73,797.75              |
| Special Highway Improvement                   | 987,867.46                                | -                                       | 97,228.13        | 175,397.22      | 909,698.37                             | -                                                      | 909,698.37             |
| County Mental Health Counseling Center        | 80,387.78                                 | -                                       | 5,251,803.68     | 5,307,342.26    | 24,849.20                              | 215,548.62                                             | 240,397.82             |
| Register of Deeds Technology                  | 27,739.30                                 | -                                       | 45,218.20        | 41,446.14       | 31,511.36                              | -                                                      | 31,511.36              |
| District Court Special Fund                   | -                                         | -                                       | 1,125.00         | -               | 1,125.00                               | -                                                      | 1,125.00               |
| Grants                                        | (9,295.18)                                | -                                       | 223,197.22       | 250,845.52      | (36,943.48)                            | 42,788.71                                              | 5,845.23               |

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

## COWLEY COUNTY, KANSAS

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

| Funds                                              | Beginning<br>Unencumbered<br>Cash Balance | Prior Year<br>Cancelled<br>Encumbrances | Cash<br>Receipts | Expenditures     | Ending<br>Unencumbered<br>Cash Balance | Add                                                    |                        |
|----------------------------------------------------|-------------------------------------------|-----------------------------------------|------------------|------------------|----------------------------------------|--------------------------------------------------------|------------------------|
|                                                    |                                           |                                         |                  |                  |                                        | Outstanding<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash Balance |
| Debt Service                                       |                                           |                                         |                  |                  |                                        |                                                        |                        |
| Bond and Interest                                  | \$ 24,251.82                              | \$ -                                    | \$ 19,196.15     | \$ 19,097.50     | \$ 24,350.47                           | \$ -                                                   | \$ 24,350.47           |
| Bond Debt Service Series 2005                      | 311,182.26                                | -                                       | 734,710.80       | 731,817.50       | 314,075.56                             | -                                                      | 314,075.56             |
| Proprietary Type Funds:                            |                                           |                                         |                  |                  |                                        |                                                        |                        |
| Enterprise Funds                                   |                                           |                                         |                  |                  |                                        |                                                        |                        |
| Public Works Department                            | 741,626.79                                | -                                       | 1,191,550.58     | 1,460,612.78     | 472,564.59                             | 56,737.51                                              | 529,302.10             |
| Jail Enterprise                                    | -                                         | -                                       | 306,814.63       | 107,502.34       | 199,312.29                             | 1,047.20                                               | 200,359.49             |
| Total Reporting Entity<br>(Excluding Agency Funds) | \$ 10,086,519.79                          | \$ -                                    | \$ 26,243,013.97 | \$ 24,608,655.28 | \$ 11,720,878.48                       | \$ 415,920.18                                          | \$ 12,136,798.66       |
| Component Units                                    |                                           |                                         |                  |                  |                                        |                                                        |                        |
| Joint Board of Health - General<br>Law Library     | \$ 290,503.07                             | \$ -                                    | \$ 1,018,267.37  | \$ 1,046,857.07  | \$ 261,913.37                          | \$ 1,710.52                                            | \$ 263,623.89          |
|                                                    | 41,076.79                                 | -                                       | 36,279.10        | 39,254.19        | 38,101.70                              | -                                                      | 38,101.70              |
| Total Component Units                              | \$ 331,579.86                             | \$ -                                    | \$ 1,054,546.47  | \$ 1,086,111.26  | \$ 300,015.07                          | \$ 1,710.52                                            | \$ 301,725.59          |
| Total Reporting Entity                             | \$ 10,418,099.65                          | \$ -                                    | \$ 27,297,560.44 | \$ 25,694,766.54 | \$ 12,020,893.55                       | \$ 417,630.70                                          | \$ 12,438,524.25       |

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

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

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|                                                                 |            |                  |
|-----------------------------------------------------------------|------------|------------------|
| <b>Composition of Cash</b>                                      |            |                  |
| County General:                                                 |            |                  |
| Cash on Hand                                                    |            | \$ 1,410.00      |
| Demand Account - CornerBank, N.A., Winfield, Ks                 |            | 1,225,616.10     |
| Demand Account - CornerBank, N.A., Winfield, Ks.                |            | 2,500.00         |
| Money Market Account - Home National Bank, Arkansas City, Ks.   |            | -                |
| Certificate of Deposit - Bank of the West, Winfield, Ks.        |            | 600,000.00       |
| Certificate of Deposit - CornerBank, N.A., Winfield, Ks.        |            | 2,400,000.00     |
| Certificate of Deposit - Union State Bank, Arkansas City, Ks.   |            | -                |
| Certificate of Deposit - RCB Bank, Arkansas City, Ks.           |            | -                |
| Certificate of Deposit - Citizens Bank of Kansas, Winfield, Ks. |            | 600,000.00       |
| Certificate of Deposit - Community National Bank, Winfield, Ks. |            | 230,000.00       |
| Repurchase Agreement - CornerBank, N.A., Winfield, Ks.          |            | 28,359,767.87    |
| Deposits in Transit                                             |            | 443,761.02       |
| Outstanding Checks                                              |            | (714,890.07)     |
| Outstanding Payroll Liabilities                                 |            | (3,466.55)       |
| Mental Health Center Component Unit:                            |            |                  |
| Cash on Hand                                                    | \$ 700.00  |                  |
| Demand Account - CornerBank, N.A., Winfield, Ks.                | 40,247.15  |                  |
| Money Market Account - CornerBank, N.A., Winfield, Ks.          | 194,347.86 |                  |
| Savings Account - CornerBank, N.A., Winfield, Ks.               | 5,102.81   |                  |
| Other Component Units Cash:                                     |            | 240,397.82       |
| Cash on Hand                                                    |            |                  |
| Demand Accounts - Various                                       | \$ 200.00  |                  |
| Certificate of Deposit - Citizens Bank of Kansas, Winfield, Ks. | 119,519.85 |                  |
|                                                                 | 182,005.74 |                  |
| Total Cash                                                      |            | 301,725.59       |
| Agency Funds Per Statement 4                                    |            | \$ 33,686,821.78 |
|                                                                 |            | (21,248,297.53)  |
| Total Reporting Entity (Excluding Agency Funds)                 |            | \$ 12,438,524.25 |

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

## COWLEY COUNTY, KANSAS

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

| Funds                                         | Certified<br>Budget | Adjustments for<br>Qualifying<br>Budget Credits | Total<br>Budget for<br>Comparison | Expenditures<br>Chargeable to<br>Current Year | Variance-<br>Over<br>(Under) |
|-----------------------------------------------|---------------------|-------------------------------------------------|-----------------------------------|-----------------------------------------------|------------------------------|
| <b>Governmental Type Funds:</b>               |                     |                                                 |                                   |                                               |                              |
| <b>General Funds</b>                          |                     |                                                 |                                   |                                               |                              |
| General Fund                                  | \$ 7,004,465.00     | \$ -                                            | \$ 7,004,465.00                   | \$ 6,327,294.44                               | \$ (677,170.56)              |
| <b>Special Revenue Funds</b>                  |                     |                                                 |                                   |                                               |                              |
| Employee Benefit                              | 2,270,140.00        | -                                               | 2,270,140.00                      | 2,053,324.24                                  | (216,815.76)                 |
| Election                                      | 120,232.00          | -                                               | 120,232.00                        | 78,701.29                                     | (41,530.71)                  |
| Economic Development                          | 281,687.00          | -                                               | 281,687.00                        | 192,109.85                                    | (89,577.15)                  |
| Appraiser Cost                                | 505,628.00          | -                                               | 505,628.00                        | 456,967.31                                    | (48,660.69)                  |
| Noxious Weed                                  | 295,630.00          | -                                               | 295,630.00                        | 238,628.54                                    | (57,001.46)                  |
| Road and Bridge                               | 3,418,626.00        | -                                               | 3,418,626.00                      | 3,050,996.21                                  | (367,629.79)                 |
| Special Parks and Recreation                  | 30,817.00           | -                                               | 30,817.00                         | -                                             | (30,817.00)                  |
| Special Alcohol Programs                      | 8,635.00            | -                                               | 8,635.00                          | 7,000.00                                      | (1,635.00)                   |
| Special Sales Tax for Repayment of 2005 Bonds | 2,300,000.00        | -                                               | 2,300,000.00                      | 2,200,253.65                                  | (99,746.35)                  |
| 911 System                                    | 238,630.00          | -                                               | 238,630.00                        | 75,312.36                                     | (163,317.64)                 |
| 911 Wireless                                  | 410,678.00          | -                                               | 410,678.00                        | 18,523.30                                     | (392,154.70)                 |
| Community Corrections                         | 487,940.00          | -                                               | 487,940.00                        | 417,715.13                                    | (70,224.87)                  |
| Juvenile Service                              | 776,050.00          | -                                               | 776,050.00                        | 628,272.85                                    | (147,777.15)                 |
| Prosecuting Attorney Training                 | 11,959.00           | -                                               | 11,959.00                         | 3,805.12                                      | (8,153.88)                   |
| Drug Screening                                | 92,289.00           | -                                               | 92,289.00                         | 23,030.39                                     | (69,258.61)                  |
| Sheriff Special Law Enforcement               | 134,004.00          | -                                               | 134,004.00                        | 17,737.86                                     | (116,266.14)                 |
| Attorney Special Forfeiture                   | 11,400.00           | -                                               | 11,400.00                         | 900.00                                        | (10,500.00)                  |
| Firearms Range                                | 20,808.00           | -                                               | 20,808.00                         | 384.87                                        | (20,423.13)                  |
| Sales Tax Surplus                             | 4,876,102.00        | -                                               | 4,876,102.00                      | -                                             | (4,876,102.00)               |
| Community Development Disability Organization | 386,099.00          | -                                               | 386,099.00                        | 326,503.11                                    | (59,595.89)                  |
| <b>Debt Service Funds</b>                     |                     |                                                 |                                   |                                               |                              |
| Bond and Interest                             | 43,331.00           | -                                               | 43,331.00                         | 19,097.50                                     | (24,233.50)                  |
| Bond Debt Service Series 2005                 | 981,065.00          | -                                               | 981,065.00                        | 731,817.50                                    | (249,247.50)                 |
| <b>Proprietary Funds:</b>                     |                     |                                                 |                                   |                                               |                              |
| <b>Enterprise Funds</b>                       |                     |                                                 |                                   |                                               |                              |
| Public Works Department                       | 1,961,959.00        | -                                               | 1,961,959.00                      | 1,460,612.78                                  | (501,346.22)                 |
| Jail Enterprise Fund                          | 838,750.00          | -                                               | 838,750.00                        | 107,502.34                                    | (731,247.66)                 |

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

## COWLEY COUNTY, KANSAS

## General Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                  | Prior<br>Year<br>Actual | Current Year    |                 | Variance<br>Over<br>(Under) |
|----------------------------------|-------------------------|-----------------|-----------------|-----------------------------|
|                                  |                         | Actual          | Budget          |                             |
| Cash Receipts                    |                         |                 |                 |                             |
| Taxes and Shared Revenue:        |                         |                 |                 |                             |
| Current Ad Valorem Tax           | \$ 4,515,373.06         | \$ 4,819,071.87 | \$ 4,955,854.00 | \$ (136,782.13)             |
| Specials Tax                     | -                       | 1,000.00        | -               | 1,000.00                    |
| Delinquencies/Redemptions        | 86,784.92               | 145,647.02      | 50,000.00       | 95,647.02                   |
| Intangible Tax                   | 136,141.26              | 106,205.25      | 90,726.00       | 15,479.25                   |
| Motor Vehicle Tax                | 633,959.11              | 685,628.04      | 709,910.00      | (24,281.96)                 |
| RV Tax                           | 12,634.08               | 13,299.89       | 14,399.00       | (1,099.11)                  |
| 16/20M Tax                       | 18,457.69               | 18,529.38       | 20,071.00       | (1,541.62)                  |
| Payments in Lieu of Tax          | 3,961.00                | 5,343.46        | 1,600.00        | 3,743.46                    |
| Mineral Property Tax             | 16,968.81               | 20,229.93       | 10,000.00       | 10,229.93                   |
| Liquor Control Tax               | 5,554.60                | 5,371.72        | 4,800.00        | 571.72                      |
| Cereal Malt Beverage Licenses    | 338.48                  | 150.00          | 150.00          | -                           |
| County Officer Fees              | 103,758.00              | 132,144.19      | 90,000.00       | 42,144.19                   |
| Game License Fees                | 608.00                  | 464.50          | 500.00          | (35.50)                     |
| Mortgage Registration Fees       | 281,088.61              | 247,279.85      | 200,000.00      | 47,279.85                   |
| Motor Vehicle License Fees       | 90,869.39               | 128,610.24      | 91,000.00       | 37,610.24                   |
| Delinquent Personal Tax Fees     | 31,015.22               | 26,192.51       | 25,000.00       | 1,192.51                    |
| Current Tax Penalty              | 132,898.68              | 116,120.79      | 100,000.00      | 16,120.79                   |
| Civil Process Fees               | 17,956.00               | 24,885.91       | 19,000.00       | 5,885.91                    |
| Vehicle Tax Penalty              | 4,947.35                | 5,550.53        | 5,000.00        | 550.53                      |
| Interest on Idle Funds           | 51,491.28               | 50,107.85       | 50,000.00       | 107.85                      |
| Work Release                     | 4,264.42                | 25,593.01       | 21,000.00       | 4,593.01                    |
| Indigent Fees                    | 54,660.76               | 51,863.19       | 45,000.00       | 6,863.19                    |
| Rentals - Farm and Annex         | 54,284.89               | 60,122.68       | 32,000.00       | 28,122.68                   |
| Memorial Lawn Cemetery Fees      | 23,328.55               | 15,850.70       | 20,000.00       | (4,149.30)                  |
| Miscellaneous                    | 186,671.97              | 125,964.81      | 71,550.00       | 54,414.81                   |
| Attorney's Diversion             | 16,850.00               | 16,850.00       | 17,000.00       | (150.00)                    |
| Other Grants                     | 2,378.48                | 2,615.02        | -               | 2,615.02                    |
| Offenders Registration Fee       | 5,615.00                | 7,640.00        | -               | 7,640.00                    |
| Permit Fees                      | 7,500.00                | 12,002.50       | -               | 12,002.50                   |
| Conceal and Carry                | 3,652.50                | 4,615.00        | -               | 4,615.00                    |
| Safety Equipment                 | -                       | -               | -               | -                           |
| Emergency Management             | -                       | 34,320.26       | 33,000.00       | 1,320.26                    |
| Mental Health Bldg Reimbursement | -                       | 17,750.00       | 17,750.00       | -                           |
| Operating Transfers              | -                       | -               | 220,000.00      | (220,000.00)                |
| Total Cash Receipts              | \$ 6,504,012.11         | \$ 6,927,020.10 | \$ 6,915,310.00 | \$ 11,710.10                |

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



## COWLEY COUNTY, KANSAS

## General Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year    |                 | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|-----------------|-----------------|-----------------------------|
|                                         |                         | Actual          | Budget          |                             |
| Expenditures                            |                         |                 |                 |                             |
| Administrative                          | \$ 808,699.30           | \$ 750,770.37   | \$ 880,921.00   | \$ (130,150.63)             |
| Memorial Lawn Cemetery                  | 65,308.14               | 58,169.45       | 61,893.00       | (3,723.55)                  |
| County Clerk                            | 128,327.92              | 138,271.82      | 140,751.00      | (2,479.18)                  |
| County Treasurer                        | 204,388.35              | 201,871.41      | 181,785.00      | 20,086.41                   |
| County Attorney                         | 381,647.52              | 398,623.96      | 403,443.00      | (4,819.04)                  |
| Register of Deeds                       | 124,774.90              | 118,992.75      | 126,057.00      | (7,064.25)                  |
| Sheriff                                 | 1,362,179.41            | 1,335,003.23    | 1,360,000.00    | (24,996.77)                 |
| Sheriff - Jail                          | 1,270,060.71            | 1,220,917.19    | 1,265,508.00    | (44,590.81)                 |
| Unified Court                           | 207,798.55              | 216,986.82      | 275,000.00      | (58,013.18)                 |
| County Engineer                         | -                       | -               | -               | -                           |
| Management Information Systems          | 171,362.02              | 156,864.74      | 163,544.00      | (6,679.26)                  |
| Technology                              | 73,968.58               | 57,338.15       | 84,300.00       | (26,961.85)                 |
| Emergency Management                    | 128,411.07              | 142,734.40      | 153,486.00      | (10,751.60)                 |
| Juvenile Intake                         | 3,012.92                | 2,061.76        | 3,450.00        | (1,388.24)                  |
| Contingency                             | -                       | -               | 184,301.00      | (184,301.00)                |
| Appropriation - Soil Conservation       | 28,200.00               | 28,200.00       | 1,488,380.00    | (1,460,180.00)              |
| Appropriation - Council on Aging        | 199,300.00              | 199,300.00      | -               | 199,300.00                  |
| Appropriation - Ambulance               | 351,027.99              | 351,340.00      | -               | 351,340.00                  |
| Appropriation - Extension Council       | 153,874.00              | 153,874.00      | -               | 153,874.00                  |
| Appropriation - Historical Society      | 55,000.00               | 55,000.00       | -               | 55,000.00                   |
| Appropriation - Joint Health Dept       | 330,996.37              | 331,000.00      | -               | 331,000.00                  |
| Appropriation - Mental Health Dept      | 140,000.00              | 100,000.00      | -               | 100,000.00                  |
| Appropriation - Mental Retardation      | -                       | -               | -               | -                           |
| Appropriation - Reach Program           | 53,066.00               | 53,066.00       | -               | 53,066.00                   |
| Appropriation - Felony Trial            | -                       | -               | -               | -                           |
| Appropriation - Rural Fire Department   | -                       | -               | -               | -                           |
| Appropriation - Other                   | 40,600.00               | 40,600.00       | -               | 40,600.00                   |
| Neighborhood Revitalization Rebate      | -                       | -               | 31,646.00       | (31,646.00)                 |
| Reimbursed Expense                      | (5,183.15)              | (3,691.61)      | -               | (3,691.61)                  |
| Operating Transfers                     | 307,664.00              | 220,000.00      | 200,000.00      | 20,000.00                   |
| Total Expenditures                      | \$ 6,584,484.60         | \$ 6,327,294.44 | \$ 7,004,465.00 | \$ (677,170.56)             |
| Cash Receipts Over (Under) Expenditures | \$ (80,472.49)          | \$ 599,725.66   |                 |                             |
| Unencumbered Cash, Beginning            | 650,748.69              | 570,276.20      |                 |                             |
| Unencumbered Cash, Ending               | \$ 570,276.20           | \$ 1,170,001.86 |                 |                             |

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

## COWLEY COUNTY, KANSAS

## Employee Benefit Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year           |                        | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|------------------------|------------------------|-----------------------------|
|                                         |                         | Actual                 | Budget                 |                             |
| Cash Receipts                           |                         |                        |                        |                             |
| Taxes and Shared Revenue:               |                         |                        |                        |                             |
| Current Ad Valorem Taxes                | \$ 1,475,899.28         | \$ 1,789,440.40        | \$ 1,841,723.00        | \$ (52,282.60)              |
| Delinquencies/Redemptions               | 30,536.43               | 49,034.94              | 15,000.00              | 34,034.94                   |
| Payment in Lieu of Taxes/Other          | -                       | 531.15                 | -                      | 531.15                      |
| Motor Vehicle Tax                       | 231,006.79              | 224,856.98             | 232,029.00             | (7,172.02)                  |
| RV Tax                                  | 4,613.67                | 4,356.37               | 4,706.00               | (349.63)                    |
| 16/20M Tax                              | 5,688.99                | 6,788.58               | 6,560.00               | 228.58                      |
| Reimbursed Expenses                     | -                       | -                      | 50,000.00              | (50,000.00)                 |
| Miscellaneous                           | 42,534.46               | 777.04                 | -                      | 777.04                      |
| Total Cash Receipts                     | <u>\$ 1,790,279.62</u>  | <u>\$ 2,075,785.46</u> | <u>\$ 2,150,018.00</u> | <u>\$ (74,232.54)</u>       |
| Expenditures                            |                         |                        |                        |                             |
| Health Insurance                        | \$ 1,031,738.41         | \$ 1,118,512.61        | \$ 1,296,836.00        | \$ (178,323.39)             |
| FICA/Medicare                           | 345,421.06              | 346,899.17             | 367,777.00             | (20,877.83)                 |
| KPERs                                   | 239,599.89              | 248,819.37             | 272,876.00             | (24,056.63)                 |
| Unemployment Insurance                  | 4,022.82                | 4,044.21               | 4,466.00               | (421.79)                    |
| Workmen's Compensation                  | 111,774.45              | 110,414.93             | 133,641.00             | (23,226.07)                 |
| Employee Physicals                      | 8,885.50                | 16,950.00              | 14,000.00              | 2,950.00                    |
| KP&F                                    | 127,184.70              | 207,656.07             | 143,783.00             | 63,873.07                   |
| Miscellaneous                           | 12.88                   | 27.88                  | -                      | 27.88                       |
| Neighborhood Revitalization Rebate      | -                       | -                      | 11,761.00              | (11,761.00)                 |
| Contingency                             | -                       | -                      | 25,000.00              | (25,000.00)                 |
| Total Expenditures                      | <u>\$ 1,868,639.71</u>  | <u>\$ 2,053,324.24</u> | <u>\$ 2,270,140.00</u> | <u>\$ (216,815.76)</u>      |
| Cash Receipts Over (Under) Expenditures | \$ (78,360.09)          | \$ 22,461.22           |                        |                             |
| Unencumbered Cash, Beginning            | <u>413,546.53</u>       | <u>335,186.44</u>      |                        |                             |
| Unencumbered Cash, Ending               | <u>\$ 335,186.44</u>    | <u>\$ 357,647.66</u>   |                        |                             |

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

## COWLEY COUNTY, KANSAS

## Election Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year        |                      | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|---------------------|----------------------|-----------------------------|
|                                         |                         | Actual              | Budget               |                             |
| Cash Receipts                           |                         |                     |                      |                             |
| Taxes and Shared Revenue:               |                         |                     |                      |                             |
| Current Ad Valorem Taxes                | \$ 91,117.39            | \$ 81,051.87        | \$ 83,347.00         | \$ (2,295.13)               |
| Delinquencies/Redemptions               | 2,338.83                | 3,206.87            | 1,315.00             | 1,891.87                    |
| Payment in Lieu of Taxes/Other          | -                       | 19.81               | -                    | 19.81                       |
| Motor Vehicle Tax                       | 16,053.60               | 13,929.70           | 14,308.00            | (378.30)                    |
| RV Tax                                  | 318.96                  | 269.54              | 290.00               | (20.46)                     |
| 16/20M Tax                              | 567.67                  | 465.68              | 405.00               | 60.68                       |
| Miscellaneous Revenue                   | 1,334.26                | 241.63              | -                    | 241.63                      |
| Operating Transfers                     | -                       | -                   | -                    | -                           |
| Total Cash Receipts                     | <u>\$ 111,730.71</u>    | <u>\$ 99,185.10</u> | <u>\$ 99,665.00</u>  | <u>\$ (479.90)</u>          |
| Expenditures                            |                         |                     |                      |                             |
| Personnel Services                      | \$ 51,411.27            | \$ 44,648.06        | \$ 45,390.00         | \$ (741.94)                 |
| Contractual Services                    | 28,745.30               | 28,678.68           | 46,960.00            | (18,281.32)                 |
| Commodities                             | 8,162.78                | 1,703.47            | 8,350.00             | (6,646.53)                  |
| Neighborhood Revitalization Rebate      | -                       | -                   | 532.00               | (532.00)                    |
| Other                                   | 1,300.78                | 3,671.08            | 19,000.00            | (15,328.92)                 |
| Operating Transfers                     | -                       | -                   | -                    | -                           |
| Total Expenditures                      | <u>\$ 89,620.13</u>     | <u>\$ 78,701.29</u> | <u>\$ 120,232.00</u> | <u>\$ (41,530.71)</u>       |
| Cash Receipts Over (Under) Expenditures | \$ 22,110.58            | \$ 20,483.81        |                      |                             |
| Unencumbered Cash, Beginning            | <u>46,472.21</u>        | <u>68,582.79</u>    |                      |                             |
| Unencumbered Cash, Ending               | <u>\$ 68,582.79</u>     | <u>\$ 89,066.60</u> |                      |                             |

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

## COWLEY COUNTY, KANSAS

## Economic Development Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|----------------------|----------------------|-----------------------------|
|                                         |                         | Actual               | Budget               |                             |
| Cash Receipts                           |                         |                      |                      |                             |
| Appropriations                          | \$ 60,000.00            | \$ 65,000.00         | \$ 90,000.00         | \$ (25,000.00)              |
| FHLB Job Grant                          | -                       | 25,000.00            | 25,000.00            | -                           |
| Miscellaneous                           | 32,552.15               | 39,986.35            | -                    | 39,986.35                   |
| Operating Transfers                     | 30,000.00               | 30,000.00            | 30,000.00            | -                           |
| Total Cash Receipts                     | <u>\$ 122,552.15</u>    | <u>\$ 159,986.35</u> | <u>\$ 145,000.00</u> | <u>\$ 14,986.35</u>         |
| Expenditures                            |                         |                      |                      |                             |
| Personnel                               | \$ 105,318.45           | \$ 110,102.22        | \$ 118,525.00        | \$ (8,422.78)               |
| Contractual                             | 76,192.52               | 77,535.14            | 118,200.00           | (40,664.86)                 |
| Commodities                             | 2,896.59                | 388.53               | 10,000.00            | (9,611.47)                  |
| Capital Outlay                          | 31,881.01               | 4,083.96             | 34,962.00            | (30,878.04)                 |
| Total Expenditures                      | <u>\$ 216,288.57</u>    | <u>\$ 192,109.85</u> | <u>\$ 281,687.00</u> | <u>\$ (89,577.15)</u>       |
| Cash Receipts Over (Under) Expenditures | \$ (93,736.42)          | \$ (32,123.50)       |                      |                             |
| Unencumbered Cash, Beginning            | <u>227,878.12</u>       | <u>134,141.70</u>    |                      |                             |
| Unencumbered Cash, Ending               | <u>\$ 134,141.70</u>    | <u>\$ 102,018.20</u> |                      |                             |

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

## COWLEY COUNTY, KANSAS

## Appraiser Cost Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|----------------------|----------------------|-----------------------------|
|                                         |                         | Actual               | Budget               |                             |
| Cash Receipts                           |                         |                      |                      |                             |
| Taxes and Shared Revenue:               |                         |                      |                      |                             |
| Current Ad Valorem Taxes                | \$ 409,420.81           | \$ 260,200.57        | \$ 267,804.00        | \$ (7,603.43)               |
| Delinquencies/Redemptions               | 9,948.91                | 14,018.88            | 5,500.00             | 8,518.88                    |
| Payment in Lieu of Taxes/Other          | -                       | 111.54               | -                    | 111.54                      |
| Motor Vehicle Tax                       | 73,018.65               | 62,638.73            | 64,371.00            | (1,732.27)                  |
| RV Tax                                  | 1,456.52                | 1,211.67             | 1,306.00             | (94.33)                     |
| 16/20M Tax                              | 1,985.53                | 2,139.17             | 1,820.00             | 319.17                      |
| Reimbursed Expense                      | 3,000.00                | 3,250.00             | -                    | 3,250.00                    |
| Miscellaneous Revenue                   | 5,397.10                | 5,753.50             | 3,000.00             | 2,753.50                    |
| Total Cash Receipts                     | <u>\$ 504,227.52</u>    | <u>\$ 349,324.06</u> | <u>\$ 343,801.00</u> | <u>\$ 5,523.06</u>          |
| Expenditures                            |                         |                      |                      |                             |
| Personnel Services                      | \$ 328,399.65           | \$ 341,058.20        | \$ 359,068.00        | \$ (18,009.80)              |
| Contractual                             | 85,998.10               | 103,453.34           | 100,950.00           | 2,503.34                    |
| Commodities                             | 16,396.71               | 12,455.77            | 28,900.00            | (16,444.23)                 |
| Neighborhood Revitalization Rebate      | -                       | -                    | 1,710.00             | (1,710.00)                  |
| Miscellaneous Expenditures              | -                       | -                    | -                    | -                           |
| Contingency                             | -                       | -                    | 15,000.00            | (15,000.00)                 |
| Operating Transfers                     | 30,000.00               | -                    | -                    | -                           |
| Total Expenditures                      | <u>\$ 460,794.46</u>    | <u>\$ 456,967.31</u> | <u>\$ 505,628.00</u> | <u>\$ (48,660.69)</u>       |
| Cash Receipts Over (Under) Expenditures | \$ 43,433.06            | \$ (107,643.25)      |                      |                             |
| Unencumbered Cash, Beginning            | <u>184,420.44</u>       | <u>227,853.50</u>    |                      |                             |
| Unencumbered Cash, Ending               | <u>\$ 227,853.50</u>    | <u>\$ 120,210.25</u> |                      |                             |

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

## COWLEY COUNTY, KANSAS

## Noxious Weed Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|----------------------|----------------------|-----------------------------|
|                                         |                         | Actual               | Budget               |                             |
| Cash Receipts                           |                         |                      |                      |                             |
| Taxes and Shared Revenue:               |                         |                      |                      |                             |
| Current Ad Valorem Taxes                | \$ 100,431.63           | \$ 100,561.65        | \$ 103,417.00        | \$ (2,855.35)               |
| Delinquencies/Redemptions               | 2,123.63                | 3,321.56             | 1,300.00             | 2,021.56                    |
| Payment in Lieu of Taxes/Other          | -                       | 29.20                | -                    | 29.20                       |
| Motor Vehicle Tax                       | 15,959.53               | 15,305.76            | 15,782.00            | (476.24)                    |
| RV Tax                                  | 318.08                  | 296.50               | 320.00               | (23.50)                     |
| 16/20M Tax                              | 461.52                  | 466.59               | 446.00               | 20.59                       |
| Weed Chemical Sales                     | 136,358.11              | 96,195.59            | 141,201.00           | (45,005.41)                 |
| Miscellaneous Revenue                   | 199.85                  | -                    | -                    | -                           |
| Total Cash Receipts                     | <u>\$ 255,852.35</u>    | <u>\$ 216,176.85</u> | <u>\$ 262,466.00</u> | <u>\$ (46,289.15)</u>       |
| Expenditures                            |                         |                      |                      |                             |
| Personnel Services                      | \$ 53,616.00            | \$ 58,843.20         | \$ 58,843.00         | \$ 0.20                     |
| Contractual Services                    | 13,021.16               | 11,465.49            | 19,075.00            | (7,609.51)                  |
| Chemicals                               | 138,091.92              | 157,564.46           | -                    | 157,564.46                  |
| Commodities                             | 6,506.00                | 10,755.39            | 201,502.00           | (190,746.61)                |
| Capital Outlay                          | -                       | -                    | 1,550.00             | (1,550.00)                  |
| Neighborhood Revitalization Rebate      | -                       | -                    | 660.00               | (660.00)                    |
| Transfer                                | 15,000.00               | -                    | -                    | -                           |
| Contingency                             | -                       | -                    | 14,000.00            | (14,000.00)                 |
| Total Expenditures                      | <u>\$ 226,235.08</u>    | <u>\$ 238,628.54</u> | <u>\$ 295,630.00</u> | <u>\$ (57,001.46)</u>       |
| Cash Receipts Over (Under) Expenditures | \$ 29,617.27            | \$ (22,451.69)       |                      |                             |
| Unencumbered Cash, Beginning            | <u>51,183.02</u>        | <u>80,800.29</u>     |                      |                             |
| Unencumbered Cash, Ending               | <u>\$ 80,800.29</u>     | <u>\$ 58,348.60</u>  |                      |                             |

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

## COWLEY COUNTY, KANSAS

## Road and Bridge Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year           |                        | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|------------------------|------------------------|-----------------------------|
|                                         |                         | Actual                 | Budget                 |                             |
| Cash Receipts                           |                         |                        |                        |                             |
| Taxes and Shared Revenue:               |                         |                        |                        |                             |
| Current Ad Valorem Taxes                | \$ 1,925,006.78         | \$ 1,696,864.15        | \$ 1,746,553.00        | \$ (49,688.85)              |
| Delinquencies/Redemptions               | 45,958.77               | 65,810.34              | 24,500.00              | 41,310.34                   |
| Payment in Lieu of Taxes/Other          | -                       | 557.12                 | -                      | 557.12                      |
| Motor Vehicle Tax                       | 342,500.06              | 294,511.18             | 302,638.00             | (8,126.82)                  |
| RV Tax                                  | 6,837.84                | 5,697.03               | 6,138.00               | (440.97)                    |
| 16/20M Tax                              | 8,702.83                | 10,055.52              | 8,556.00               | 1,499.52                    |
| Motor Fuel Tax                          | 916,246.21              | 972,249.17             | 870,097.00             | 102,152.17                  |
| Miscellaneous                           | 38,048.53               | 90,740.29              | 31,000.00              | 59,740.29                   |
| Total Cash Receipts                     | <u>\$ 3,283,301.02</u>  | <u>\$ 3,136,484.80</u> | <u>\$ 2,989,482.00</u> | <u>\$ 147,002.80</u>        |
| Expenditures                            |                         |                        |                        |                             |
| District No. 1                          | \$ 852,151.78           | \$ 875,040.01          | \$ 900,487.00          | \$ (25,446.99)              |
| District No. 2                          | 842,949.41              | 866,655.74             | 896,080.00             | (29,424.26)                 |
| District No. 3                          | 864,322.00              | 828,910.90             | 876,599.00             | (47,688.10)                 |
| Special Bridge                          | 266,762.38              | 238,311.80             | 257,162.00             | (18,850.20)                 |
| Special Road and Bridge                 | 38,440.22               | 68,684.29              | 140,500.00             | (71,815.71)                 |
| District Overhead                       | 226,914.56              | 173,393.47             | 236,645.00             | (63,251.53)                 |
| Neighborhood Revitalization Rebate      | -                       | -                      | 11,153.00              | (11,153.00)                 |
| Contingency                             | -                       | -                      | 100,000.00             | (100,000.00)                |
| Operating Transfers                     | 226,000.00              | -                      | -                      | -                           |
| Total Expenditures                      | <u>\$ 3,317,540.35</u>  | <u>\$ 3,050,996.21</u> | <u>\$ 3,418,626.00</u> | <u>\$ (367,629.79)</u>      |
| Cash Receipts Over (Under) Expenditures | \$ (34,239.33)          | \$ 85,488.59           |                        |                             |
| Unencumbered Cash, Beginning            | <u>781,441.83</u>       | <u>747,202.50</u>      |                        |                             |
| Unencumbered Cash, Ending               | <u>\$ 747,202.50</u>    | <u>\$ 832,691.09</u>   |                        |                             |

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

## COWLEY COUNTY, KANSAS

## Special Parks and Recreation Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year |              | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|--------------|--------------|-----------------------------|
|                                         |                         | Actual       | Budget       |                             |
| Cash Receipts                           |                         |              |              |                             |
| Intergovernmental: Liquor Tax           | \$ 5,554.60             | \$ 5,371.72  | \$ 4,800.00  | \$ 571.72                   |
| Expenditures                            |                         |              |              |                             |
| Appropriations                          | \$ -                    | \$ -         | \$ 30,817.00 | \$ (30,817.00)              |
| Cash Receipts Over (Under) Expenditures | \$ 5,554.60             | \$ 5,371.72  |              |                             |
| Unencumbered Cash, Beginning            | 21,500.56               | 27,055.16    |              |                             |
| Unencumbered Cash, Ending               | \$ 27,055.16            | \$ 32,426.88 |              |                             |

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



## COWLEY COUNTY, KANSAS

## Special Alcohol Programs Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year  |             | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|---------------|-------------|-----------------------------|
|                                         |                         | Actual        | Budget      |                             |
| Cash Receipts                           |                         |               |             |                             |
| Intergovernmental: Liquor Tax           | \$ 5,554.61             | \$ 5,371.72   | \$ 4,800.00 | \$ 571.72                   |
| Expenditures                            |                         |               |             |                             |
| Appropriations                          | \$ 7,000.00             | \$ 7,000.00   | \$ 8,635.00 | \$ (1,635.00)               |
| Cash Receipts Over (Under) Expenditures | \$ (1,445.39)           | \$ (1,628.28) |             |                             |
| Unencumbered Cash, Beginning            | 6,318.89                | 4,873.50      |             |                             |
| Unencumbered Cash, Ending               | \$ 4,873.50             | \$ 3,245.22   |             |                             |

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

## COWLEY COUNTY, KANSAS

Special Sales Tax for Repayment of 2005 Bonds Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year    |                 | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|-----------------|-----------------|-----------------------------|
|                                         |                         | Actual          | Budget          |                             |
| Cash Receipts                           |                         |                 |                 |                             |
| Sales Tax Revenues                      | \$ 2,045,218.68         | \$ 2,180,253.65 | \$ 2,300,000.00 | \$ (119,746.35)             |
| Expenditures                            |                         |                 |                 |                             |
| Operating Transfers                     | \$ 2,208,100.52         | \$ 2,200,253.65 | \$ 2,300,000.00 | \$ (99,746.35)              |
| Cash Receipts Over (Under) Expenditures | \$ (162,881.84)         | \$ (20,000.00)  |                 |                             |
| Unencumbered Cash, Beginning            | 202,881.84              | 40,000.00       |                 |                             |
| Unencumbered Cash, Ending               | \$ 40,000.00            | \$ 20,000.00    |                 |                             |

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

## COWLEY COUNTY, KANSAS

## 911 System Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|----------------------|----------------------|-----------------------------|
|                                         |                         | Actual               | Budget               |                             |
| Cash Receipts                           |                         |                      |                      |                             |
| User Fees                               | \$ 108,048.37           | \$ 101,890.19        | \$ 121,500.00        | \$ (19,609.81)              |
| Miscellaneous                           | -                       | -                    | 6,000.00             | (6,000.00)                  |
| Total Cash Receipts                     | <u>\$ 108,048.37</u>    | <u>\$ 101,890.19</u> | <u>\$ 127,500.00</u> | <u>\$ (25,609.81)</u>       |
| Expenditures                            |                         |                      |                      |                             |
| Contractual Services                    | \$ 71,828.09            | \$ 74,912.38         | \$ 112,000.00        | \$ (37,087.62)              |
| Commodities                             | 772.67                  | -                    | 5,500.00             | (5,500.00)                  |
| Capital Outlay                          | 5,633.44                | 399.98               | 121,130.00           | (120,730.02)                |
| Total Expenditures                      | <u>\$ 78,234.20</u>     | <u>\$ 75,312.36</u>  | <u>\$ 238,630.00</u> | <u>\$ (163,317.64)</u>      |
| Cash Receipts Over (Under) Expenditures | \$ 29,814.17            | \$ 26,577.83         |                      |                             |
| Unencumbered Cash, Beginning            | 184,242.40              | 214,056.57           |                      |                             |
| Unencumbered Cash, Ending               | <u>\$ 214,056.57</u>    | <u>\$ 240,634.40</u> |                      |                             |

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

## COWLEY COUNTY, KANSAS

## 911 Wireless Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|----------------------|----------------------|-----------------------------|
|                                         |                         | Actual               | Budget               |                             |
| Cash Receipts                           |                         |                      |                      |                             |
| User Fees                               | \$ 62,098.13            | \$ 73,282.84         | \$ 100,000.00        | \$ (26,717.16)              |
| Interest on Idle Funds                  | 435.17                  | 671.14               | 1,000.00             | (328.86)                    |
| Total Cash Receipts                     | <u>\$ 62,533.30</u>     | <u>\$ 73,953.98</u>  | <u>\$ 101,000.00</u> | <u>\$ (27,046.02)</u>       |
| Expenditures                            |                         |                      |                      |                             |
| Contractual Services                    | \$ 16,895.33            | \$ 15,873.30         | \$ 13,000.00         | \$ 2,873.30                 |
| Commodities                             | -                       | -                    | 1,000.00             | (1,000.00)                  |
| Capital Outlay                          | 29,690.60               | 2,650.00             | 396,678.00           | (394,028.00)                |
| Total Expenditures                      | <u>\$ 46,585.93</u>     | <u>\$ 18,523.30</u>  | <u>\$ 410,678.00</u> | <u>\$ (392,154.70)</u>      |
| Cash Receipts Over (Under) Expenditures | \$ 15,947.37            | \$ 55,430.68         |                      |                             |
| Unencumbered Cash, Beginning            | <u>277,877.02</u>       | <u>293,824.39</u>    |                      |                             |
| Unencumbered Cash, Ending               | <u>\$ 293,824.39</u>    | <u>\$ 349,255.07</u> |                      |                             |

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

## COWLEY COUNTY, KANSAS

## Community Corrections Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|----------------------|----------------------|-----------------------------|
|                                         |                         | Actual               | Budget               |                             |
| Cash Receipts                           |                         |                      |                      |                             |
| Intergovernmental:                      |                         |                      |                      |                             |
| Community Corrections Grant             | \$ 363,385.00           | \$ 351,710.00        | \$ 352,420.00        | \$ (710.00)                 |
| Case Management                         | 42,749.90               | 66,113.71            | 56,000.00            | 10,113.71                   |
| Miscellaneous                           | 33,027.50               | -                    | 10,000.00            | (10,000.00)                 |
| Operating Transfers                     | -                       | -                    | 30,000.00            | (30,000.00)                 |
| Total Cash Receipts                     | <u>\$ 439,162.40</u>    | <u>\$ 417,823.71</u> | <u>\$ 448,420.00</u> | <u>\$ (30,596.29)</u>       |
| Expenditures                            |                         |                      |                      |                             |
| Personnel Services                      | \$ 433,803.30           | \$ 385,281.76        | \$ 447,085.00        | \$ (61,803.24)              |
| Contractual Services                    | 21,811.88               | 20,427.30            | 27,905.00            | (7,477.70)                  |
| Commodities                             | 17,779.28               | 12,006.07            | 10,050.00            | 1,956.07                    |
| Capital Outlay                          | -                       | -                    | 2,900.00             | (2,900.00)                  |
| Total Expenditures                      | <u>\$ 473,394.46</u>    | <u>\$ 417,715.13</u> | <u>\$ 487,940.00</u> | <u>\$ (70,224.87)</u>       |
| Cash Receipts Over (Under) Expenditures | \$ (34,232.06)          | \$ 108.58            |                      |                             |
| Unencumbered Cash, Beginning            | <u>35,444.99</u>        | <u>1,212.93</u>      |                      |                             |
| Unencumbered Cash, Ending               | <u>\$ 1,212.93</u>      | <u>\$ 1,321.51</u>   |                      |                             |

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

## COWLEY COUNTY, KANSAS

## Juvenile Service Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|----------------------|----------------------|-----------------------------|
|                                         |                         | Actual               | Budget               |                             |
| Cash Receipts                           |                         |                      |                      |                             |
| Graduated Sanction & Prevention         | \$ 478,562.24           | \$ 568,154.65        | \$ 653,836.00        | \$ (85,681.35)              |
| Juvenile & Other                        | 38,331.57               | 28,525.87            | -                    | 28,525.87                   |
| Miscellaneous                           | -                       | -                    | 36,130.00            | (36,130.00)                 |
| Operating Transfers                     | 8,030.00                | -                    | 20,000.00            | (20,000.00)                 |
| Total Cash Receipts                     | <u>\$ 524,923.81</u>    | <u>\$ 596,680.52</u> | <u>\$ 709,966.00</u> | <u>\$ (113,285.48)</u>      |
| Expenditures                            |                         |                      |                      |                             |
| Graduated Sanction & Prevention         | \$ 668,128.42           | \$ 618,333.72        | \$ 550,058.00        | \$ 68,275.72                |
| Contingency                             | -                       | -                    | 100,000.00           | \$ (100,000.00)             |
| Juvenile & Other                        | 6,091.41                | 9,939.13             | -                    | 9,939.13                    |
| Miscellaneous                           | -                       | -                    | 125,992.00           | (125,992.00)                |
| Total Expenditures                      | <u>\$ 674,219.83</u>    | <u>\$ 628,272.85</u> | <u>\$ 776,050.00</u> | <u>\$ (147,777.15)</u>      |
| Cash Receipts Over (Under) Expenditures | \$ (149,296.02)         | \$ (31,592.33)       |                      |                             |
| Unencumbered Cash, Beginning            | <u>297,816.06</u>       | <u>148,520.04</u>    |                      |                             |
| Unencumbered Cash, Ending               | <u>\$ 148,520.04</u>    | <u>\$ 116,927.71</u> |                      |                             |

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

## COWLEY COUNTY, KANSAS

## Prosecuting Attorney Training Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year       |                     | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|--------------------|---------------------|-----------------------------|
|                                         |                         | Actual             | Budget              |                             |
| Cash Receipts                           |                         |                    |                     |                             |
| District Court                          | \$ 6,282.00             | \$ 5,655.00        | \$ 8,000.00         | \$ (2,345.00)               |
| Miscellaneous                           | -                       | -                  | -                   | -                           |
| Total Cash Receipts                     | <u>\$ 6,282.00</u>      | <u>\$ 5,655.00</u> | <u>\$ 8,000.00</u>  | <u>\$ (2,345.00)</u>        |
| Expenditures                            |                         |                    |                     |                             |
| Contractual Services                    | <u>\$ 5,229.02</u>      | <u>\$ 3,805.12</u> | <u>\$ 11,959.00</u> | <u>\$ (8,153.88)</u>        |
| Cash Receipts Over (Under) Expenditures | \$ 1,052.98             | \$ 1,849.88        |                     |                             |
| Unencumbered Cash, Beginning            | <u>3,585.96</u>         | <u>4,638.94</u>    |                     |                             |
| Unencumbered Cash, Ending               | <u>\$ 4,638.94</u>      | <u>\$ 6,488.82</u> |                     |                             |

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

## COWLEY COUNTY, KANSAS

## Drug Screening Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year        |                     | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|---------------------|---------------------|-----------------------------|
|                                         |                         | Actual              | Budget              |                             |
| Cash Receipts                           |                         |                     |                     |                             |
| Program Revenues                        | \$ 23,998.60            | \$ 28,463.68        | \$ 35,000.00        | \$ (6,536.32)               |
| Miscellaneous                           | -                       | -                   | -                   | -                           |
| Total Cash Receipts                     | <u>\$ 23,998.60</u>     | <u>\$ 28,463.68</u> | <u>\$ 35,000.00</u> | <u>\$ (6,536.32)</u>        |
| Expenditures                            |                         |                     |                     |                             |
| Testing Fees and Refunds                | \$ 15,524.46            | \$ 23,030.39        | \$ 92,289.00        | \$ (69,258.61)              |
| Cash Receipts Over (Under) Expenditures | \$ 8,474.14             | \$ 5,433.29         |                     |                             |
| Unencumbered Cash, Beginning            | <u>45,287.19</u>        | <u>53,761.33</u>    |                     |                             |
| Unencumbered Cash, Ending               | <u>\$ 53,761.33</u>     | <u>\$ 59,194.62</u> |                     |                             |

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



## COWLEY COUNTY, KANSAS

## Sheriff Special Law Enforcement Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year  |               | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|---------------|---------------|-----------------------------|
|                                         |                         | Actual        | Budget        |                             |
| Cash Receipts                           |                         |               |               |                             |
| Miscellaneous                           | \$ 36,857.79            | \$ 39,436.22  | \$ 57,600.00  | \$ (18,163.78)              |
| Expenditures                            |                         |               |               |                             |
| Contractual                             | \$ -                    | \$ -          | \$ -          | \$ -                        |
| Commodities                             | 737.45                  | 11,205.00     | 20,000.00     | (8,795.00)                  |
| Capital Outlay                          | 22,119.75               | 6,532.86      | 114,004.00    | (107,471.14)                |
| Total Expenditures                      | \$ 22,857.20            | \$ 17,737.86  | \$ 134,004.00 | \$ (116,266.14)             |
| Cash Receipts Over (Under) Expenditures | \$ 14,000.59            | \$ 21,698.36  |               |                             |
| Unencumbered Cash, Beginning            | 70,659.83               | 84,660.42     |               |                             |
| Unencumbered Cash, Ending               | \$ 84,660.42            | \$ 106,358.78 |               |                             |

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

## COWLEY COUNTY, KANSAS

## Attorney Special Forfeiture Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year |              | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|--------------|--------------|-----------------------------|
|                                         |                         | Actual       | Budget       |                             |
| Cash Receipts                           |                         |              |              |                             |
| Miscellaneous                           | \$ 1,500.00             | \$ -         | \$ 10,000.00 | \$ (10,000.00)              |
| Expenditures                            |                         |              |              |                             |
| Contractual                             | \$ -                    | \$ 900.00    | \$ 11,400.00 | \$ (10,500.00)              |
| Cash Receipts Over (Under) Expenditures | \$ 1,500.00             | \$ (900.00)  |              |                             |
| Unencumbered Cash, Beginning            | 400.00                  | 1,900.00     |              |                             |
| Unencumbered Cash, Ending               | \$ 1,900.00             | \$ 1,000.00  |              |                             |

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

## COWLEY COUNTY, KANSAS

## Firearms Range Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year |              | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|--------------|--------------|-----------------------------|
|                                         |                         | Actual       | Budget       |                             |
| Cash Receipts                           |                         |              |              |                             |
| Miscellaneous                           | \$ -                    | \$ 4,000.00  | \$ 12,000.00 | \$ (8,000.00)               |
| Operating Transfers                     | -                       | -            | 1,000.00     | (1,000.00)                  |
| Total Cash Receipts                     | \$ -                    | \$ 4,000.00  | \$ 13,000.00 | \$ (9,000.00)               |
| Expenditures                            |                         |              |              |                             |
| Contractual                             | \$ 436.59               | \$ 384.87    | \$ 1,500.00  | \$ (1,115.13)               |
| Commodities                             | 1,321.69                | -            | 1,000.00     | (1,000.00)                  |
| Capital Outlay                          | -                       | -            | 18,308.00    | (18,308.00)                 |
| Total Expenditures                      | \$ 1,758.28             | \$ 384.87    | \$ 20,808.00 | \$ (20,423.13)              |
| Cash Receipts Over (Under) Expenditures | \$ (1,758.28)           | \$ 3,615.13  |              |                             |
| Unencumbered Cash, Beginning            | 5,702.91                | 3,944.63     |              |                             |
| Unencumbered Cash, Ending               | \$ 3,944.63             | \$ 7,559.76  |              |                             |

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

## COWLEY COUNTY, KANSAS

## Sales Tax Surplus Fund

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

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year    |                 | Variance<br>Over<br>Under |
|-----------------------------------------|-------------------------|-----------------|-----------------|---------------------------|
|                                         |                         | Actual          | Budget          |                           |
| Cash Receipts                           |                         |                 |                 |                           |
| Interest Income                         | \$ -                    | \$ -            | \$ -            | \$ -                      |
| Miscellaneous                           | -                       | 13,797.26       | 23,000.00       | (9,202.74)                |
| Operating Transfers                     | 1,426,896.88            | 1,465,542.85    | 1,568,182.00    | (102,639.15)              |
| Total Cash Receipts                     | \$ 1,426,896.88         | \$ 1,479,340.11 | \$ 1,591,182.00 | \$ (111,841.89)           |
| Expenditures                            |                         |                 |                 |                           |
| Contractual                             | \$ -                    | \$ -            | \$ -            | \$ -                      |
| Commodities                             | -                       | -               | -               | -                         |
| Capital Outlay                          | -                       | -               | -               | -                         |
| Contingency                             | -                       | -               | 4,876,102.00    | (4,876,102.00)            |
| Total Expenditures                      | \$ -                    | \$ -            | \$ 4,876,102.00 | \$ (4,876,102.00)         |
| Cash Receipts Over (Under) Expenditures | \$ 1,426,896.88         | \$ 1,479,340.11 |                 |                           |
| Unencumbered Cash, Beginning            | 1,799,106.63            | 3,226,003.51    |                 |                           |
| Unencumbered Cash, Ending               | \$ 3,226,003.51         | \$ 4,705,343.62 |                 |                           |

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

## COWLEY COUNTY, KANSAS

Community Developmental Disability Organization Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|----------------------|----------------------|-----------------------------|
|                                         |                         | Actual               | Budget               |                             |
| Cash Receipts                           |                         |                      |                      |                             |
| State Grant Funds                       | \$ 11,067.00            | \$ 11,067.00         | \$ 275,430.00        | \$ (264,363.00)             |
| State Aide                              | 25,994.00               | 51,468.00            | -                    | 51,468.00                   |
| Administration                          | 100,654.00              | 200,553.33           | -                    | 200,553.33                  |
| Screening Revenue                       | 4,230.00                | 25,830.00            | 20,000.00            | 5,830.00                    |
| Misc Income                             | -                       | 16,976.94            | -                    | 16,976.94                   |
| Operating Transfers                     | 90,000.00               | 90,000.00            | 90,000.00            | -                           |
| Total Cash Receipts                     | <u>\$ 231,945.00</u>    | <u>\$ 395,895.27</u> | <u>\$ 385,430.00</u> | <u>\$ 10,465.27</u>         |
| Expenditures                            |                         |                      |                      |                             |
| Personnel Services                      | \$ 79,901.05            | \$ 198,243.09        | \$ 235,546.00        | \$ (37,302.91)              |
| Contractual                             | 9,557.19                | 101,922.64           | 137,353.00           | (35,430.36)                 |
| Commodities                             | 6,741.47                | 5,007.88             | 11,200.00            | (6,192.12)                  |
| Capital Outlay                          | 25,647.37               | 21,329.50            | -                    | 21,329.50                   |
| Operating Transfers                     | 90,000.00               | -                    | 2,000.00             | (2,000.00)                  |
| Total Expenditures                      | <u>\$ 211,847.08</u>    | <u>\$ 326,503.11</u> | <u>\$ 386,099.00</u> | <u>\$ (59,595.89)</u>       |
| Cash Receipts Over (Under) Expenditures | \$ 20,097.92            | \$ 69,392.16         |                      |                             |
| Unencumbered Cash, Beginning            | -                       | 20,097.92            |                      |                             |
| Unencumbered Cash, Ending               | <u>\$ 20,097.92</u>     | <u>\$ 89,490.08</u>  |                      |                             |

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

## COWLEY COUNTY, KANSAS

## Special Equipment Reserve Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | 2010                          | 2011                        |
|-----------------------------------------|-------------------------------|-----------------------------|
| Cash Receipts                           |                               |                             |
| Interest on Idle Funds                  | \$ 1,842.93                   | \$ 1,874.01                 |
| Miscellaneous Income                    | 33,487.96                     | 52,846.07                   |
| Operating Transfers                     | 214,634.00                    | -                           |
| Total Cash Receipts                     | <u>\$ 249,964.89</u>          | <u>\$ 54,720.08</u>         |
| Expenditures                            |                               |                             |
| Office Equipment                        | \$ 165,719.83                 | \$ 176,296.61               |
| Other Equipment                         | 9,683.90                      | 31,744.71                   |
| Professional Tech Services              | 289.95                        | 1,234.42                    |
| Total Expenditures                      | <u>\$ 175,693.68</u>          | <u>\$ 209,275.74</u>        |
| Cash Receipts Over (Under) Expenditures | \$ 74,271.21                  | \$ (154,555.66)             |
| Unencumbered Cash, Beginning            | <u>982,529.90</u>             | <u>1,056,801.11</u>         |
| Unencumbered Cash, Ending               | <u><u>\$ 1,056,801.11</u></u> | <u><u>\$ 902,245.45</u></u> |

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

## COWLEY COUNTY, KANSAS

## Special Machinery Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | <u>2010</u>                 | <u>2011</u>                 |
|-----------------------------------------|-----------------------------|-----------------------------|
| Cash Receipts                           |                             |                             |
| Miscellaneous Revenue                   | \$ 15,950.00                | \$ -                        |
| Operating Transfers                     | <u>121,000.00</u>           | <u>10,635.18</u>            |
| Total Cash Receipts                     | <u>\$ 136,950.00</u>        | <u>\$ 10,635.18</u>         |
| Expenditures                            |                             |                             |
| Road Equipment                          | <u>\$ 5,300.00</u>          | <u>\$ 99,952.98</u>         |
| Cash Receipts Over (Under) Expenditures | \$ 131,650.00               | \$ (89,317.80)              |
| Unencumbered Cash, Beginning            | <u>292,728.99</u>           | <u>424,378.99</u>           |
| Unencumbered Cash, Ending               | <u><u>\$ 424,378.99</u></u> | <u><u>\$ 335,061.19</u></u> |

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

## COWLEY COUNTY, KANSAS

## Capital Improvements Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | <u>2010</u>                 | <u>2011</u>                |
|-----------------------------------------|-----------------------------|----------------------------|
| Cash Receipts                           |                             |                            |
| Interest on Idle Funds                  | \$ 329.06                   | \$ 235.83                  |
| Miscellaneous Revenue                   | 144,099.95                  | 8,480.00                   |
| Operating Transfers                     | <u>100,000.00</u>           | <u>-</u>                   |
| Total Cash Receipts                     | <u>\$ 244,429.01</u>        | <u>\$ 8,715.83</u>         |
| Expenditures                            |                             |                            |
| Contractual                             | \$ 480.00                   | \$ -                       |
| Capital Outlay                          | <u>270,491.60</u>           | <u>87,904.78</u>           |
| Total Expenditures                      | <u>\$ 270,971.60</u>        | <u>\$ 87,904.78</u>        |
| Cash Receipts Over (Under) Expenditures | \$ (26,542.59)              | \$ (79,188.95)             |
| Unencumbered Cash, Beginning            | <u>179,529.29</u>           | <u>152,986.70</u>          |
| Unencumbered Cash, Ending               | <u><u>\$ 152,986.70</u></u> | <u><u>\$ 73,797.75</u></u> |

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



## COWLEY COUNTY, KANSAS

## Special Highway Improvement Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | <u>2010</u>                 | <u>2011</u>                 |
|-----------------------------------------|-----------------------------|-----------------------------|
| Cash Receipts                           |                             |                             |
| Miscellaneous Revenue                   | \$ 163,396.02               | \$ 97,228.13                |
| Operating Transfers                     | <u>105,000.00</u>           | <u>-</u>                    |
| Total Cash Receipts                     | <u>\$ 268,396.02</u>        | <u>\$ 97,228.13</u>         |
| Expenditures                            |                             |                             |
| Construction                            | \$ 169,805.15               | \$ 175,397.22               |
| Contractual                             | <u>3,775.00</u>             | <u>-</u>                    |
| Total Expenditures                      | <u>\$ 173,580.15</u>        | <u>\$ 175,397.22</u>        |
| Cash Receipts Over (Under) Expenditures | \$ 94,815.87                | \$ (78,169.09)              |
| Unencumbered Cash, Beginning            | <u>893,051.59</u>           | <u>987,867.46</u>           |
| Unencumbered Cash, Ending               | <u><u>\$ 987,867.46</u></u> | <u><u>\$ 909,698.37</u></u> |

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

## COWLEY COUNTY, KANSAS

County Mental Health Counseling Center Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | 2010                       | 2011                       |
|-----------------------------------------|----------------------------|----------------------------|
| Cash Receipts                           |                            |                            |
| County Appropriation                    | \$ 146,000.00              | \$ 112,000.00              |
| State Financing                         | 259,925.15                 | 259,925.00                 |
| Service Fees, Other Revenues            | 4,687,668.49               | 4,879,878.68               |
| Total Cash Receipts                     | <u>\$ 5,093,593.64</u>     | <u>\$ 5,251,803.68</u>     |
| Expenditures                            |                            |                            |
| Personnel Services                      | \$ 3,928,491.10            | \$ 3,982,333.34            |
| Other Costs                             | 1,208,593.47               | 1,325,008.92               |
| Total Expenditures                      | <u>\$ 5,137,084.57</u>     | <u>\$ 5,307,342.26</u>     |
| Cash Receipts Over (Under) Expenditures | \$ (43,490.93)             | \$ (55,538.58)             |
| Unencumbered Cash, Beginning            | <u>123,878.71</u>          | <u>80,387.78</u>           |
| Unencumbered Cash, Ending               | <u><u>\$ 80,387.78</u></u> | <u><u>\$ 24,849.20</u></u> |

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

## COWLEY COUNTY, KANSAS

Register of Deeds Technology Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | 2010                       | 2011                       |
|-----------------------------------------|----------------------------|----------------------------|
| Cash Receipts                           |                            |                            |
| Miscellaneous                           | \$ 33,440.00               | \$ 45,162.00               |
| Interest on Idle Funds                  | 60.67                      | 56.20                      |
| Total Cash Receipts                     | <u>\$ 33,500.67</u>        | <u>\$ 45,218.20</u>        |
| Expenditures                            |                            |                            |
| Contractual                             | \$ 23,857.76               | \$ 23,775.14               |
| Commodities                             | 4,793.00                   | 17,671.00                  |
| Operating Transfers                     | -                          | -                          |
| Total Expenditures                      | <u>\$ 28,650.76</u>        | <u>\$ 41,446.14</u>        |
| Cash Receipts Over (Under) Expenditures | \$ 4,849.91                | \$ 3,772.06                |
| Unencumbered Cash, Beginning            | <u>22,889.39</u>           | <u>27,739.30</u>           |
| Unencumbered Cash, Ending               | <u><u>\$ 27,739.30</u></u> | <u><u>\$ 31,511.36</u></u> |

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

## COWLEY COUNTY, KANSAS

## District Court Special Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | <u>2010</u>        | <u>2011</u>               |
|-----------------------------------------|--------------------|---------------------------|
| Cash Receipts                           |                    |                           |
| Income                                  | <u>\$ -</u>        | <u>\$ 1,125.00</u>        |
| Expenditures                            |                    |                           |
| Expenditures                            | <u>\$ -</u>        | <u>\$ -</u>               |
| Cash Receipts Over (Under) Expenditures | <u>\$ -</u>        | <u>\$ 1,125.00</u>        |
| Unencumbered Cash, Beginning            | <u>-</u>           | <u>-</u>                  |
| Unencumbered Cash, Ending               | <u><u>\$ -</u></u> | <u><u>\$ 1,125.00</u></u> |

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

## COWLEY COUNTY, KANSAS

## Grants Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | <u>2010</u>                 | <u>2011</u>                  |
|-----------------------------------------|-----------------------------|------------------------------|
| Cash Receipts                           |                             |                              |
| Grants Received                         | <u>\$ 428,702.04</u>        | <u>\$ 223,197.22</u>         |
| Expenditures                            |                             |                              |
| Grant Expenditures                      | <u>\$ 425,836.07</u>        | <u>\$ 250,845.52</u>         |
| Cash Receipts Over (Under) Expenditures | \$ 2,865.97                 | \$ (27,648.30)               |
| Unencumbered Cash, Beginning            | <u>(12,161.15)</u>          | <u>(9,295.18)</u>            |
| Unencumbered Cash, Ending               | <u><u>\$ (9,295.18)</u></u> | <u><u>\$ (36,943.48)</u></u> |

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

## COWLEY COUNTY, KANSAS

## Bond and Interest Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year        |                     | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|---------------------|---------------------|-----------------------------|
|                                         |                         | Actual              | Budget              |                             |
| Cash Receipts                           |                         |                     |                     |                             |
| Taxes and Shared Revenue:               |                         |                     |                     |                             |
| Delinquencies and Redemptions           | \$ 18.53                | \$ 101.15           | \$ -                | \$ 101.15                   |
| Miscellaneous Revenues                  | 19,875.00               | 19,095.00           | 19,095.00           | -                           |
| Total Cash Receipts                     | <u>\$ 19,893.53</u>     | <u>\$ 19,196.15</u> | <u>\$ 19,095.00</u> | <u>\$ 101.15</u>            |
| Expenditures                            |                         |                     |                     |                             |
| Bond Principal                          | \$ 15,000.00            | \$ 15,000.00        | \$ 15,000.00        | \$ -                        |
| Interest                                | 4,875.00                | 4,095.00            | 4,095.00            | -                           |
| Other                                   | 2.50                    | 2.50                | -                   | 2.50                        |
| Contingency                             | -                       | -                   | 24,236.00           | (24,236.00)                 |
| Operating Transfers                     | -                       | -                   | -                   | -                           |
| Total Expenditures                      | <u>\$ 19,877.50</u>     | <u>\$ 19,097.50</u> | <u>\$ 43,331.00</u> | <u>\$ (24,233.50)</u>       |
| Cash Receipts Over (Under) Expenditures | \$ 16.03                | \$ 98.65            |                     |                             |
| Unencumbered Cash, Beginning            | <u>24,235.79</u>        | <u>24,251.82</u>    |                     |                             |
| Unencumbered Cash, Ending               | <u>\$ 24,251.82</u>     | <u>\$ 24,350.47</u> |                     |                             |

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

## COWLEY COUNTY, KANSAS

## Bond Debt Service Series 2005 Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year  |               | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|---------------|---------------|-----------------------------|
|                                         |                         | Actual        | Budget        |                             |
| Cash Receipts                           |                         |               |               |                             |
| Operating Transfers                     | \$ 790,902.27           | \$ 734,710.80 | \$ 731,818.00 | \$ 2,892.80                 |
| Expenditures                            |                         |               |               |                             |
| Note Principal                          | \$ 490,000.00           | \$ 510,000.00 | \$ 510,000.00 | \$ -                        |
| Note Interest                           | 238,967.50              | 221,817.50    | 221,818.00    | (0.50)                      |
| Reserve Funds for 2012 Payments         | -                       | -             | 249,247.00    | (249,247.00)                |
| Total Expenditures                      | \$ 728,967.50           | \$ 731,817.50 | \$ 981,065.00 | \$ (249,247.50)             |
| Cash Receipts Over (Under) Expenditures | \$ 61,934.77            | \$ 2,893.30   |               |                             |
| Unencumbered Cash, Beginning            | 249,247.49              | 311,182.26    |               |                             |
| Unencumbered Cash, Ending               | \$ 311,182.26           | \$ 314,075.56 |               |                             |

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

## COWLEY COUNTY, KANSAS

## Public Works Department Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year           |                        | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|------------------------|------------------------|-----------------------------|
|                                         |                         | Actual                 | Budget                 |                             |
| Cash Receipts                           |                         |                        |                        |                             |
| Landfill Revenue                        | \$ 1,206,573.27         | \$ 1,191,286.52        | \$ 1,384,500.00        | \$ (193,213.48)             |
| Miscellaneous                           | 39,442.60               | 264.06                 | -                      | 264.06                      |
| Total Cash Receipts                     | <u>\$ 1,246,015.87</u>  | <u>\$ 1,191,550.58</u> | <u>\$ 1,384,500.00</u> | <u>\$ (192,949.42)</u>      |
| Expenditures                            |                         |                        |                        |                             |
| Personnel Services                      | \$ 269,415.25           | \$ 267,456.61          | \$ 281,339.00          | \$ (13,882.39)              |
| Tonnage Fees                            | 40,757.41               | 33,262.99              | -                      | 33,262.99                   |
| Solid Waste Fees                        | 10,858.29               | 9,099.68               | -                      | 9,099.68                    |
| Hauling Fees                            | 670,029.19              | 660,551.27             | -                      | 660,551.27                  |
| Other Contractual Services              | 56,884.08               | 92,817.92              | 1,018,970.00           | (926,152.08)                |
| Commodities                             | 62,519.29               | 31,841.99              | 55,650.00              | (23,808.01)                 |
| Capital Outlay                          | 4,449.35                | 365,582.32             | 106,000.00             | 259,582.32                  |
| Contingency                             | -                       | -                      | 500,000.00             | (500,000.00)                |
| Total Expenditures                      | <u>\$ 1,114,912.86</u>  | <u>\$ 1,460,612.78</u> | <u>\$ 1,961,959.00</u> | <u>\$ (501,346.22)</u>      |
| Cash Receipts Over (Under) Expenditures | \$ 131,103.01           | \$ (269,062.20)        |                        |                             |
| Unencumbered Cash, Beginning            | <u>610,523.78</u>       | <u>741,626.79</u>      |                        |                             |
| Unencumbered Cash, Ending               | <u>\$ 741,626.79</u>    | <u>\$ 472,564.59</u>   |                        |                             |

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



## COWLEY COUNTY, KANSAS

## Jail Enterprise Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual | Current Year  |               | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|---------------|---------------|-----------------------------|
|                                         |                         | Actual        | Budget        |                             |
| Cash Receipts                           |                         |               |               |                             |
| Adult Inmate Housing Fees               | \$ -                    | \$ 205,855.00 | \$ 638,750.00 | \$ (432,895.00)             |
| Miscellaneous                           | -                       | 959.63        | -             | 959.63                      |
| Operating Transfers                     | -                       | 100,000.00    | 200,000.00    | (100,000.00)                |
| Total Cash Receipts                     | \$ -                    | \$ 306,814.63 | \$ 838,750.00 | \$ (531,935.37)             |
| Expenditures                            |                         |               |               |                             |
| Personnel Services                      | \$ -                    | \$ 68,014.93  | \$ 232,845.00 | \$ (164,830.07)             |
| Contractual Services                    | -                       | 6,284.53      | 16,400.00     | (10,115.47)                 |
| Commodities                             | -                       | 33,202.88     | 70,780.00     | (37,577.12)                 |
| Operating Transfers                     | -                       | -             | 518,725.00    | (518,725.00)                |
| Total Expenditures                      | \$ -                    | \$ 107,502.34 | \$ 838,750.00 | \$ (731,247.66)             |
| Cash Receipts Over (Under) Expenditures | \$ -                    | \$ 199,312.29 |               |                             |
| Unencumbered Cash, Beginning            | -                       | -             |               |                             |
| Unencumbered Cash, Ending               | \$ -                    | \$ 199,312.29 |               |                             |

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

## COWLEY COUNTY, KANSAS

## Agency Funds

Statement of Cash Receipts and Cash Disbursements - Actual  
For the Year Ended December 31, 2011

| Fund                             | Beginning<br>Cash Balance | Cash<br>Receipts        | Cash<br>Disbursements   | Ending<br>Cash Balance  |
|----------------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| <b>Distributable Funds:</b>      |                           |                         |                         |                         |
| Current Tax                      | \$ 19,598,055.45          | \$ 35,982,128.97        | \$ 34,863,462.41        | \$ 20,716,722.01        |
| Current Tax Refunds              | (13,324.55)               | 46,956.69               | 42,926.96               | (9,294.82)              |
| Redemptions                      | 384,989.07                | 237,239.13              | 416,678.33              | 205,549.87              |
| Delinquent Per. Prop. Tax        | 39,384.68                 | 135,966.09              | 114,517.17              | 60,833.60               |
| Per. Prop. Tax Paid in Adv.      | -                         | 985.27                  | 985.27                  | -                       |
| Foreclosure Sale                 | -                         | 5,520.00                | -                       | 5,520.00                |
| Foreclosure Costs                | -                         | 4,794.08                | 4,794.08                | -                       |
| Escaped Tax                      | -                         | -                       | -                       | -                       |
| Severance Tax                    | -                         | 40,459.84               | 40,459.84               | -                       |
| Taxes in Bankruptcy              | -                         | -                       | -                       | -                       |
| Taxes in Suspense                | -                         | -                       | -                       | -                       |
| Payment in Lieu of Taxes         | 150,000.00                | 183,000.00              | 325,000.00              | 8,000.00                |
| Vehicle Taxes                    | 126,052.50                | 4,571,006.51            | 4,574,016.60            | 123,042.41              |
| RV Taxes                         | 1,563.94                  | 84,963.53               | 84,864.92               | 1,662.55                |
| Cereal Malt Beverage             | 100.00                    | 75.00                   | 100.00                  | 75.00                   |
| Candidate Filing Fee             | -                         | -                       | -                       | -                       |
| Delinquent P.P. Tax - Partial    | -                         | 6,075.75                | 4,172.00                | 1,903.75                |
| <b>Total Distributable Funds</b> | <b>\$ 20,286,821.09</b>   | <b>\$ 41,299,170.86</b> | <b>\$ 40,471,977.58</b> | <b>\$ 21,114,014.37</b> |
| <b>State Funds:</b>              |                           |                         |                         |                         |
| State Educational Building       | \$ -                      | \$ 243,661.77           | \$ 243,661.77           | \$ -                    |
| State Institutional Building     | -                         | 121,830.59              | 121,830.59              | -                       |
| State Correctional Building      | -                         | 9.19                    | 9.19                    | -                       |
| Game Licenses                    | -                         | 11,110.00               | 11,110.00               | -                       |
| State Motor Vehicle              | 111.52                    | 1,695,109.57            | 1,695,221.09            | -                       |
| Auto Sales Tax                   | 71,365.79                 | 1,003,867.10            | 993,645.81              | 81,587.08               |
| Heritage Trust Fund              | 2,091.44                  | 9,920.86                | 8,599.04                | 3,413.26                |
| <b>Total State Funds</b>         | <b>\$ 73,568.75</b>       | <b>\$ 3,085,509.08</b>  | <b>\$ 3,074,077.49</b>  | <b>\$ 85,000.34</b>     |

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

## COWLEY COUNTY, KANSAS

## Agency Funds

Statement of Cash Receipts and Cash Disbursements - Actual  
For the Year Ended December 31, 2011

| Fund                         | Beginning<br>Cash Balance | Cash<br>Receipts        | Cash<br>Disbursements   | Ending<br>Cash Balance  |
|------------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Subdivision Funds:           |                           |                         |                         |                         |
| School Districts             | \$ -                      | \$ 17,972,421.12        | \$ 17,972,421.12        | \$ -                    |
| Cities                       | -                         | 8,953,556.80            | 8,953,556.80            | -                       |
| Townships                    | -                         | 1,991,074.69            | 1,991,074.69            | -                       |
| Cemeteries                   | -                         | 35,900.88               | 35,900.88               | -                       |
| Watersheds                   | -                         | 89,679.77               | 89,679.77               | -                       |
| Community Building           | -                         | 20,508.49               | 20,508.49               | -                       |
| Fire Districts               | -                         | 695,312.58              | 695,312.58              | -                       |
| Special County/City/Township | -                         | 1,531,471.52            | 1,531,471.52            | -                       |
| SC Regional Library          | -                         | 127,713.92              | 127,713.92              | -                       |
| Improvement Districts        | -                         | 15,995.80               | 15,995.80               | -                       |
| Total Subdivision Funds      | <u>\$ -</u>               | <u>\$ 31,433,635.57</u> | <u>\$ 31,433,635.57</u> | <u>\$ -</u>             |
| Other Agency Funds:          |                           |                         |                         |                         |
| Cash Over and Short          | \$ (27.66)                | \$ 151.33               | \$ 65.26                | \$ 58.41                |
| County Drug Task Force       | 12,268.71                 | 3,648.00                | -                       | 15,916.71               |
| Memorial Lawn Cemetery       | 869.65                    | 1.74                    | -                       | 871.39                  |
| Probate Unclaimed Money      | 5,166.26                  | 27,270.05               | -                       | 32,436.31               |
| Slider Tele/RR Reimb         | -                         | -                       | -                       | -                       |
| Total Other Agency Funds     | <u>\$ 18,276.96</u>       | <u>\$ 31,071.12</u>     | <u>\$ 65.26</u>         | <u>\$ 49,282.82</u>     |
| Total Agency Funds           | <u>\$ 20,378,666.80</u>   | <u>\$ 75,849,386.63</u> | <u>\$ 74,979,755.90</u> | <u>\$ 21,248,297.53</u> |

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

## COWLEY COUNTY, KANSAS

Joint Board of Health - General Fund

Page 1 of 2

Component Units - Statement of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                         | Prior<br>Year<br>Actual     | Current<br>Year<br>Actual   |
|-----------------------------------------|-----------------------------|-----------------------------|
| Cash Receipts:                          |                             |                             |
| County Appropriation                    | \$ 330,996.37               | \$ 331,000.00               |
| Federal Grants                          | 394,996.83                  | 305,489.31                  |
| State & Local Grants                    | 165,860.06                  | 171,168.29                  |
| Fees and Donations                      | 189,088.13                  | 201,721.62                  |
| Interest                                | 2,331.21                    | 2,289.84                    |
| Other                                   | 1,616.52                    | 6,598.31                    |
| Total Cash Receipts                     | <u>\$ 1,084,889.12</u>      | <u>\$ 1,018,267.37</u>      |
| Expenditures and Transfers              |                             |                             |
| Salaries                                | \$ 562,566.28               | \$ 563,269.61               |
| Employee Benefits                       | 203,532.93                  | 219,792.82                  |
| Contractual Services                    | 50,606.43                   | 42,966.82                   |
| Operating Expenses                      | 217,526.93                  | 214,720.12                  |
| Capital Outlay                          | 35,975.97                   | 6,107.70                    |
| Total Expenditures and Transfers        | <u>\$ 1,070,208.54</u>      | <u>\$ 1,046,857.07</u>      |
| Cash Receipts Over (Under) Expenditures | \$ 14,680.58                | \$ (28,589.70)              |
| Unencumbered Cash Balance - Beginning   | <u>275,822.49</u>           | <u>290,503.07</u>           |
| Unencumbered Cash Balance - Ending      | <u><u>\$ 290,503.07</u></u> | <u><u>\$ 261,913.37</u></u> |

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

## COWLEY COUNTY, KANSAS

Law Library

Page 2 of 2

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

|                                         | Prior<br>Year<br>Actual    | Current<br>Year<br>Actual  |
|-----------------------------------------|----------------------------|----------------------------|
| Cash Receipts:                          |                            |                            |
| District Court                          | \$ 40,419.38               | \$ 35,984.10               |
| Dues                                    | 495.00                     | 295.00                     |
| Total Cash Receipts                     | <u>\$ 40,914.38</u>        | <u>\$ 36,279.10</u>        |
| Expenditures and Transfers              |                            |                            |
| Books                                   | \$ 44,262.86               | \$ 39,254.19               |
| Total Expenditures and Transfers        | <u>\$ 44,262.86</u>        | <u>\$ 39,254.19</u>        |
| Cash Receipts Over (Under) Expenditures | \$ (3,348.48)              | \$ (2,975.09)              |
| Unencumbered Cash Balance - Beginning   | <u>44,425.27</u>           | <u>41,076.79</u>           |
| Unencumbered Cash Balance - Ending      | <u><u>\$ 41,076.79</u></u> | <u><u>\$ 38,101.70</u></u> |

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

**COWLEY COUNTY, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Cowley County is a municipal corporation governed by an elected three-person commission. Cowley County, Kansas, is a county located on the southern border of Kansas, approximately forty five miles south of Wichita, Kansas. It is 1,155 square miles in size, has a population of about 37,000, and was organized and chartered in March, 1870.

The financial statements of the County have been prepared in compliance with the cash-basis and budget laws of Kansas. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable and encumbrances; that is, commitments related to unperformed (executory) contracts for goods or services.

**REPORTING ENTITY**

As required by generally accepted accounting principles, these financial statements present Cowley County (the primary government) and its component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

**Blended Component Units.** The Cowley County Mental Health and Counseling Center is governed by a seven member Board appointed by the County Commission. Because it is not considered a separate legal entity from the County, it is reported as if it were part of the primary government as a special revenue fund. As indicated in the statements, this entity is on a fiscal year ending on June 30. Therefore, the blended report for this entity is for the year ended June 30, 2011.

**Discretely Presented Component Units.** The component units section at the bottom of the financial statements includes the financial data of the County's other component units. They are reported in a separate section to emphasize that they are legally separate from the County. Except for the Law Library, the governing bodies of the other component units are appointed by the County Commission. The Law Library is operated by a Board of Trustees elected by the County Bar Association. The operation of the Cowley County Extension Council is not material, does not require an audit, and is omitted from this report.

The Law Library operates on financing provided by fees assessed in District Court cases. Even though it is financially independent from the County, it is still included as a component of the County because of a requirement to audit it with the County. The Joint Board of Health provides public health services and programs to the entire County and receives a significant portion of its funding from the County appropriation.

Complete financial statements of the individual component units can be obtained from the County Clerk's office at the courthouse or from their respective administrative offices at the following locations:

Cowley County Law Library  
311 E. 9th Ave.  
Winfield, Kansas

Cowley County Health Department  
320 E. 9th Ave., Suite B  
Winfield, Kansas

**COWLEY COUNTY, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

**BASIS OF PRESENTATION**

The financial transactions of the County are recorded in individual funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the County for the year 2011:

**Governmental Funds**

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

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

**Proprietary 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 (expenses, including depreciation, 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 Funds**

Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include: (1) Expendable Trust Funds, (2) Nonexpendable Trust Funds, and (3) Agency Funds.

**BASIS OF ACCOUNTING**

The County has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. All governmental and expendable trust funds are accounted for, using the modified cash basis provided for under Kansas Statutes. Revenues are recognized when cash is received. Expenditures are generally recognized when the executory liability is established, rather than when the actual, or executed, liability is realized. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not recognized until paid, and (2) principal and interest on general long-term debt, which is recognized when due.

**Departure from Generally Accepted Accounting Principles**

The basis of presentation described above results in a statement of revenues on the cash basis and expenditures on a modified accrual basis, further modified by the inclusion of encumbrances. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expense, and liabilities such as deferred revenue, matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a

**COWLEY COUNTY, KANSAS**  
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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.

The required balance sheet, income statement, and the statement of changes in financial position are not presented for the proprietary fund types. Generally accepted accounting principles require these fund types to be accounted for by the full accrual method of accounting.

The Commissioners of Cowley County have received a waiver of the requirement of K.S.A. 75-1120a(c) for the year ended December 31, 2011. The method described above is in accordance with this waiver.

**BUDGETARY DATA**

Kansas Statutes require that an annual operating budget be legally adopted for the General Fund, Special Revenue Funds (unless specifically exempt by statute), Debt Service Funds, and Enterprise Funds. In general, the statutes provide that a budget shall be prepared by August 1, published in a local paper by August 5, that a public hearing be held by August 15, and that final adoption occur by August 25. 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.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for Capital Projects Funds, Trust and Agency Funds, and the following Special Revenue Funds:

- Special Equipment Reserve Fund
- Special Machinery Fund
- Capital Improvements Fund
- Special Highway Improvement Fund
- County Mental Health Counseling Center (Blended Component Unit)
- Register of Deeds Technology Fund
- District Court Special Fund
- Grants Fund

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



**COWLEY COUNTY, KANSAS**  
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**ASSETS, LIABILITIES AND FUND ACCOUNTING**

**Investments**

Investments consist primarily of certificates of deposit and repurchase agreements. All investments are stated at cost.

Cash balances in all funds are considered in determining the amount to be invested. All investment income except the amounts specifically designated to the 911 Wireless Fund, Special Equipment Fund, Capital Improvement Fund, Register of Deeds Technology Fund and Interest on Bond Proceeds Series 2005 Fund has been credited to the General Fund.

**General Fixed Assets**

The County has not maintained records of General Fixed Assets; however, a waiver of this requirement is in effect for the year ended December 31, 2011, as authorized by K.S.A. 75-1120a(c).

**Vacation and Sick Leave**

The County's policies regarding vacation and sick pay are the following: Full-time (forty hours per week) employees shall participate in earning vacation leave and sick leave. Part-time employees do not participate in any vacation and sick time; only one part-time employee receives paid holidays.

Vacation Leave:

All regular full-time employees are eligible for paid vacation leave. Eligible employees accrue vacation leave from date of hire on a month-to-month basis, except that paid vacation leave shall not be taken until completion of one year of employment. Vacation leave entitlement increases under a schedule based on continuous years of service. Certain other rules and limitations also apply to vacation entitlements.

Sick Leave:

All regular full-time employees are eligible for paid sick leave. Sick leave is permitted under several situations and conditions. Eligible employees accrue and accumulate sick leave at the rate of eight (8) hours (1 normal working day) per calendar month. The maximum accumulation of unused sick leave is limited to 720 hours (90 days), on the first day of each year. Employees may accumulate days during the year, but the maximum limit on the first day of any subsequent year shall be 90 days. Conversion of sick pay is permitted. Any employee who has accumulated 90 days, the maximum accumulation, of sick leave may convert additional sick leave accrued to pay on a ratio of one hour sick leave to one hour of pay. Termination triggers the payment of accrued sick pay for employees with more than nine years of service; those with more than nineteen years of service receive pay for 100% of their accrued sick leave.

Summary:

Liabilities for vacation and sick pay are not recorded in the financial statements by the County. At December 31, 2011, the governmental funds of the County had a vested liability for accumulated unpaid vacation pay of \$259,490.52 and accumulated unpaid sick

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pay of \$315,921.26. At December 31, 2011, the Proprietary Fund of the County had a vested liability for accumulated unpaid vacation pay of \$5,508.45, and accumulated unpaid sick pay of \$25,115.74. Under GAAP reporting, these liabilities would be reflected in that fund.

**Defined Benefit Pension Plan**

*Plan Description.* Cowley County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans as provided by K.S.A. 74-4901, *et seq.* KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-3925) or by calling 1-800-228-0366.

*Funding Policy.* K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7% 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 and KP&F are funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates. The KPERS employer rate established for calendar year 2011 is 7.74%. Cowley County employer contributions to KPERS for the years ending December 31, 2011, 2010, and 2009 were \$248,819.37, \$301,173.39, and \$254,161.06, respectively, equal to the required contributions for each year. The KP&F employer rate established for fiscal years beginning in 2011 is 14.57%. Cowley County contributions to KP&F for the years ended December 31, 2011, 2010, and 2009 were \$207,656.07, \$127,639.52, and \$148,034.26, respectively.

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Compliance with Kansas Statutes**

The County's deposits were not adequately secured on November 30, 2011 and December 31, 2011. The deposits at Citizens Bank were under secured \$83,312.65 and \$89,006.60 in November and December, respectively leaving some of the County's funds at risk, which is a violation of K.S.A. 9-1402.

**Compliance with Finance-Related Legal and Contractual Provisions**

The county is not aware of any debt covenants, or other violations of finance-related or contractual provisions for the year ended December 31, 2011.

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**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNTS**

**Cash and Investments**

K.S.A.12-1675 authorizes the County to invest in 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.

K.S.A. 9-1401 requires the County to deposit the funds into an eligible bank which must have a main or branch bank in the county. The County maintains cash deposits in all seven financial institutions with home offices located within the county. The deposit accounts consist of checking accounts, money market accounts, certificates of deposits and an overnight repurchase agreement. Earnings on these accounts are deposited in the County General Fund, and other such funds as statute requires.

As stated above, the County has invested available funds in overnight repurchase agreements amounting to \$28,359,767.87 as of December 31, 2011. The repurchase agreements are held in securities which are not covered by insurance or pledged securities and are recorded at cost as of the date of purchase. The balances of the investment in repurchase agreements for the year ended December 31, 2011 are included in the unencumbered cash balances.

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt. The County's deposits were not adequately secured on November 30, 2011 and December 31, 2011. The deposits at Citizens Bank were under secured \$88,312.65 and \$89,006.60 in November and December, respectively leaving some of the County's funds at risk, which is a violation of K.S.A. 9-1402.

At December 31, 2011, the County's carrying amount of deposits was \$33,148,164.97 and the bank balance was \$33,731,115.72. As stated above, the bank balance was held in seven banks resulting in a concentration of credit risk. Of the bank balance, \$1,013,780.48 was covered by federal depository insurance; \$32,628,328.64 was collateralized with securities held by the pledging financial institutions and the balance of \$89,006.60 was unsecured under a designated peak period.

**Accounts Receivable**

The County Treasurer administers Kansas' Motor Vehicle License assessments and retains a portion of the assessments as reimbursement for these Services. The activity in the Cowley County Motor Vehicle Operating Fund is not part of the County operations and is not reported in the financial statements. After the year end, the excess of the reimbursements over the expenses of providing the services is transferred into the General Fund. The payment due to the General Fund is \$124,737.71 at December 31, 2011.

**COWLEY COUNTY, KANSAS**  
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**Changes in General Fixed Assets**

As noted previously, the County has not maintained records of General Fixed Assets and a waiver of this requirement was obtained from the State of Kansas. Therefore, there is no detail of or analysis of changes in Fixed Assets for 2011.

**Capitalized Interest for Proprietary Fixed Asset Additions**

There were no construction projects in the Proprietary Funds that required the capitalization of interest.

**Lease Obligations**

The County was aware of no lease purchase agreements outstanding on December 31, 2011.

**Long-Term Debt**

Cowley County's summary of the changes in long-term liabilities for the year ended December 31, 2011, were as follows:

| <u>Issue</u>                                 | <u>Date of Issue</u>             | <u>Amount of Issue</u> | <u>Date of Final Maturity</u> |                    |                            |
|----------------------------------------------|----------------------------------|------------------------|-------------------------------|--------------------|----------------------------|
| General Obligation Bonds and Temporary Notes |                                  |                        |                               |                    |                            |
| Series 2000                                  | 11/1/2000                        | \$ 200,000.00          | 11/1/2014                     |                    |                            |
| Series 2005                                  | 10/1/2005                        | 8,500,000.00           | 10/1/2020                     |                    |                            |
| <u>Issue</u>                                 | <u>Balance Beginning of Year</u> | <u>Additions</u>       | <u>Reductions/ Payments</u>   | <u>Net Change</u>  | <u>Balance End of Year</u> |
| General Obligation Bonds and Temporary Notes |                                  |                        |                               |                    |                            |
| Series 2000                                  | \$ 75,000.00                     | \$ -                   | \$ 15,000.00                  |                    | \$ 60,000.00               |
| Series 2005                                  | <u>6,265,000.00</u>              | <u>-</u>               | <u>510,000.00</u>             |                    | <u>5,755,000.00</u>        |
| Total Bonded Debt                            | \$ 6,340,000.00                  | \$ -                   | \$ 525,000.00                 |                    | \$ 5,815,000.00            |
| Compensated Absences                         | <u>596,420.05</u>                |                        |                               | \$ 9,545.52        | <u>605,965.57</u>          |
|                                              | <u>\$ 6,936,420.05</u>           | <u>\$ -</u>            | <u>\$ 525,000.00</u>          | <u>\$ 9,545.52</u> | <u>\$ 6,420,965.57</u>     |

**COWLEY COUNTY, KANSAS**  
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**FOR THE YEAR ENDED DECEMBER 31, 2011**

**General Obligation Bonds and Temporary Notes**

| Description   | Principal<br>Balance<br>End<br>of Year | Interest<br>Paid     |
|---------------|----------------------------------------|----------------------|
| Series 2000   | \$ 60,000.00                           | \$ 4,095.00          |
| Series 2005   | 5,755,000.00                           | 221,817.50           |
| <b>Totals</b> | <b>\$ 5,815,000.00</b>                 | <b>\$ 225,912.50</b> |

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

|                                     | General<br>Obligation<br>Bonds | G.O. Sales<br>Tax Bond | Total for<br>Year      |
|-------------------------------------|--------------------------------|------------------------|------------------------|
| <b>Principal</b>                    |                                |                        |                        |
| 2012                                | \$ 20,000.00                   | \$ 535,000.00          | \$ 555,000.00          |
| 2013                                | 20,000.00                      | 555,000.00             | 575,000.00             |
| 2014                                | 20,000.00                      | 580,000.00             | 600,000.00             |
| 2015                                | -                              | 610,000.00             | 610,000.00             |
| 2016                                | -                              | 635,000.00             | 635,000.00             |
| 2017-2021                           | -                              | 2,840,000.00           | 2,840,000.00           |
| <b>Total Principal</b>              | <b>\$ 60,000.00</b>            | <b>\$ 5,755,000.00</b> | <b>\$ 5,815,000.00</b> |
| <b>Interest</b>                     |                                |                        |                        |
| 2012                                | \$ 3,300.00                    | \$ 205,497.50          | \$ 208,797.50          |
| 2013                                | 2,220.00                       | 188,110.00             | 190,330.00             |
| 2014                                | 1,120.00                       | 169,795.00             | 170,915.00             |
| 2015                                | -                              | 150,075.00             | 150,075.00             |
| 2016                                | -                              | 128,725.00             | 128,725.00             |
| 2017-2021                           | -                              | 272,025.00             | 272,025.00             |
| <b>Total Interest</b>               | <b>\$ 6,640.00</b>             | <b>\$ 1,114,227.50</b> | <b>\$ 1,120,867.50</b> |
| <b>Principal and Interest</b>       |                                |                        |                        |
| 2012                                | \$ 23,300.00                   | \$ 740,497.50          | \$ 763,797.50          |
| 2013                                | 22,220.00                      | 743,110.00             | 765,330.00             |
| 2014                                | 21,120.00                      | 749,795.00             | 770,915.00             |
| 2015                                | -                              | 760,075.00             | 760,075.00             |
| 2016                                | -                              | 763,725.00             | 763,725.00             |
| 2017-2021                           | -                              | 3,112,025.00           | 3,112,025.00           |
| <b>Total Principal and Interest</b> | <b>\$ 66,640.00</b>            | <b>\$ 6,869,227.50</b> | <b>\$ 6,935,867.50</b> |

**COWLEY COUNTY, KANSAS**  
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**FOR THE YEAR ENDED DECEMBER 31, 2011**

**Claims and Judgments**

The following claims, judgements, and contingent liabilities were observed during the audit:

**Closure and Post-Closure Care Costs**

Cowley County had operated a landfill for many years as the only trash depository in Cowley County. The County decided to close its landfill in order to avoid satisfying certain environmental requirements. The County was originally to close the landfill by September 26, 1997, but this was extended into 1998. Cowley County entered into an inter-local agreement with Sumner County and Chautauqua County (originally included Elk County) to provide for the joint operation of a landfill. This inter-local is a separate legal entity, not included in this audit or this report.

Cowley County was required by EPA regulation 40 CFR 258 to provide financial assurance that the County could fund post-closure costs, estimated to be \$1,461,330.00, by October 15, 1997 and has done so. Since the County has waived GAAP based reporting (see Note I), the liability that would be recorded in the proprietary account is only reported here.

**Subsequent Events**

The County Administrator resigned from his position effective July 2011. The County has hired a new administrator who began in November 2011.

There were no material subsequent events to the year ending December 31, 2011 which could have impacted future tax revenues or expenditures.

**Pending or Threatened Litigation**

Several lawsuits against the County are pending. The County does have liability insurance coverage; however, the County cannot accurately estimate what loss, if any, will result from these claims.

**Accounts Payable and Encumbrances**

As explained previously, the County is on the modified cash basis of accounting which calls for the recognition of Encumbrances and Accounts Payable, without distinction. Both Encumbrances and Accounts Payable are charged to expenses as soon as they are incurred and are shown as immediate debts of each fund. The amounts of those debts are reflected by fund in Statement -1- and may be summarized as follows:

| <b>Fund</b>                                | <b>Amount</b>               |
|--------------------------------------------|-----------------------------|
| Cowley County Funds Encumbrances           | \$ 200,371.56               |
| County Mental Health Center Encumbrances   | 215,548.62                  |
| Joint Board of Health-General Encumbrances | 1,710.52                    |
| <b>Total</b>                               | <u><u>\$ 417,630.70</u></u> |

**COWLEY COUNTY, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

**Inter-fund Transfers**

Inter-fund transfer details are as follows:

| <u>From Fund</u>               | <u>To Fund</u>                                | <u>Authority<br/>(K.S.A.)</u> | <u>Amount</u>                |
|--------------------------------|-----------------------------------------------|-------------------------------|------------------------------|
| General                        | Economic Development                          | 19-4102                       | \$ 30,000.00                 |
| General                        | Jail Enterprise                               | 19-119                        | 100,000.00                   |
| General                        | Community Development Disability Organization | 19-119                        | 90,000.00                    |
| Special Sales Tax Revenue Fund | 05 Sales Tax/GOB Issue Debt Service           | 12-197                        | 734,710.80                   |
| Special Sales Tax Revenue Fund | Sales Tax Surplus                             | 12-197                        | 1,465,542.85                 |
| <b>Total</b>                   |                                               |                               | <u><u>\$2,420,253.65</u></u> |

**Unencumbered Cash Balances**

Beginning Unencumbered Fund Balances have been carried forward from the prior year without adjustment. Unencumbered Fund Balances represent the Treasurer's Cash Balance for each fund, less any outstanding Accounts Payable or Encumbrances at December 31, 2011.

**IV. RELATED PARTY TRANSACTIONS**

The County is not aware of any material related party transactions or activities during the year ended December 31, 2011.