COWLEY COUNTY, KANSAS

WINFIELD, KANSAS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

Prepared By

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

COWLEY COUNTY, KANSAS

Financial Statements
For the Year Ended December 31, 2012
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EDW. B STEPHENSON & CO., CPAs CHARTERED

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

MAURICE P. ROBERTS, CPA

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INDEPENDENT AUDITORS' REPORT

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

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

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

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

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

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

Opinions

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion of Regulatory Basis of Accounting

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

Other Matters

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2012 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedules of regulatory basis receipts and expenditures-agency funds (schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2012 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the 2012 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 basic financial statement or the 2012 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2012 supplementary information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note I.

Prior Year Comparative Analysis

The 2011 Actual columns presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 basic financial statement upon which we rendered an unqualified opinion dated November 7, 2012. The 2011 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of Kansas Department of Administration, Office of Management Analysis and Standards at the following line http://da.ks.gov/ar/muniserv/. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 basic financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 basic financial statement or to the 2011 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statement as a whole.

Restricted Use

This report is intended for the information and use of the County Commissioners and administration of Cowley County, and for filing with the Kansas Department of Administration and Division of Accounts and Reports, and should not be used for any other purpose.

Edw. B. Stephenson & Co., CPAs Chtd.

Edw. B. Stephenson & Co., CPAs Chartered
October 17, 2013

FINANCIAL SECTION

COWLEY COUNTY, KANSAS

Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds							
General	$ 1,170,001.86	$ -	$ 6,706,010.53	$ 6,318,997.44	$ 1,557,014.95	$ 138,984.71	$ 1,695,999.66
Special Purpose Funds							
Road and Bridge	832,691.09	-	3,163,774.70	3,022,632.98	973,832.81	16,683.94	990,516.75
Election	89,066.60	-	83,156.09	123,691.04	48,531.65	169.60	48,701.25
Appraiser Cost	120,210.25	-	444,502.06	496,122.26	68,590.05	21,425.46	90,015.51
Noxious Weed	58,348.60	-	256,556.60	248,521.70	66,383.50	582.99	66,966.49
Employee Benefit	357,647.66	-	2,146,189.30	2,121,338.23	382,498.73	4,655.79	387,154.52
Special Sales Tax for Repayment of 2005 Bonds	20,000.00	-	1,982,075.27	1,440,626.52	561,448.75	-	561,448.75
Economic Development	102,018.20	-	139,009.23	147,710.43	93,317.00	442.93	93,759.93
911 System	240,634.40	-	16,292.25	15,103.54	241,823.11	-	241,823.11
911 Wireless	349,255.07	-	172,413.28	156,534.15	365,134.20	7,166.19	372,300.39
Community Corrections	1,321.51	-	439,707.44	413,920.56	27,108.39	1,157.82	28,266.21
Juvenile Service	116,927.71	-	609,752.22	582,004.50	144,675.43	7,316.26	151,991.69
Special Alcohol Programs	3,245.22	-	3,708.34	6,000.00	953.56	-	953.56
Special Parks and Recreation	32,426.88	-	3,708.34	33,000.00	3,135.22	-	3,135.22
Prosecuting Attorney Training	6,488.82	-	4,229.81	4,214.59	6,504.04	1,551.28	8,055.32
Attorney Special Forfeiture	1,000.00	-	-	395.85	604.15	-	604.15
Drug Screening	59,194.62	-	26,092.33	26,426.56	58,860.39	2,666.78	61,527.17
Sales Tax Surplus	4,705,343.62	-	961,838.57	5,405,620.00	261,562.19	-	261,562.19
Sheriff Special Law Enforcement	106,358.78	-	47,865.98	7,152.90	147,071.86	-	147,071.86
Firearms Range	7,559.76	-	-	1,207.72	6,352.04	23.19	6,375.23
Community Developmental Disability Organization	89,490.08	-	362,391.00	323,567.82	128,313.26	2,558.91	130,872.17
Special Machinery	335,061.19	-	13,750.00	119,819.00	228,992.19	-	228,992.19
Special Highway Improvement	909,698.37	-	40,974.47	152,553.79	798,119.05	-	798,119.05
Special Equipment Reserve	902,245.45	-	15,869.80	265,772.70	652,342.55	787.26	653,129.81
Register of Deeds Technology	31,511.36	-	38,580.43	24,466.16	45,625.63	-	45,625.63
Capital Improvements	73,797.75	-	0.14	73,490.00	307.89	-	307.89
Grants	(36,943.48)	-	165,257.23	164,114.54	(35,800.79)	786.75	(35,014.04)
District Court Special Fund	1,125.00		4,775.00	1,597.02	4,302.98	-	4,302.98

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

COWLEY COUNTY, KANSAS

Summary of Cash Receipts, Expenditures an Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Debt Service							
Bond and Interest	$ 24,350.47	$ -	$ 23,313.96	$ 23,303.75	$ 24,360.68	$ -	$ 24,360.68
Bond Debt Service Series 2005	314,075.56	-	493,664.96	740,497.50	67,243.02	-	67,243.02
Business Type Funds:							
Enterprise Funds							
Public Works Department	472,564.59	-	1,134,064.75	1,078,312.82	528,316.52	50,655.25	578,971.77
Jail Enterprise	199,312.29	-	535,465.00	328,834.00	405,943.29	5,265.41	411,208.70
Total Reporting Entity (Excluding Agency Funds)	$ 11,696,029.28	$ -	$ 20,034,989.08	$ 23,867,550.07	$ 7,863,468.29	$ 262,880.52	$ 8,126,348.81
Total Reporting Entity	$ 11,696,029.28	$ -	$ 20,034,989.08	$ 23,867,550.07	$ 7,863,468.29	$ 262,880.52	$ 8,126,348.81

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

COWLEY COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

Composition of Cash		
County General:		
Cash on Hand	$	1,410.00
Demand Account - CornerBank, N.A., Winfield, Ks		25,444,082.98
Demand Account - CornerBank, N.A., Winfield, Ks.		2,500.00
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 - Citizens Bank of Kansas, Winfield, Ks.		300,000.00
Certificate of Deposit - Community National Bank, Winfield, Ks.		230,000.00
Deposits in Transit		1,004,675.31
Outstanding Checks		(268,097.30)
Outstanding Payroll Liabilities		-
Total Cash	$	29,714,570.99
Agency Funds Per Schedule 3		(21,588,222.18)
Total Reporting Entity (Excluding Agency Funds)	$	8,126,348.81

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

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

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.

Related Municipal Entities
The County, for financial purposes, includes all of the funds and account groups relevant to the operations of Cowley County, Kansas, with the exception of the Cowley County Mental Health & Counseling Center, and the City-Cowley County Health Department. These related municipal entities have each had an audit of their financial statements completed separately. Copies can be obtained by contacting the management at the following addresses:

Cowley County Mental Health & Counseling Center
22214 D St, Winfield, KS 67156

City-Cowley County Health Department
300 E. 9th Suite B, Winfield, KS 67156

B. Basis of Presentation – Regulatory Basis Fund Types

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 2012:

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

Special Purpose Fund - to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long term debt) that are intended for specified purposes.

Business Type Funds
Enterprise Funds - to account for operations that are financed and operated in a manner similar to private business enterprises, where the stated intent is that the costs (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.

C. Basis of Accounting

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

The Commissioners of Cowley County have approved a resolution that is in compliance with K.S.A. 75-1120a(c) waiving the requirement for application of generally accepted accounting principles for the year ended December 31, 2012 and allowing the County to use the regulatory basis of accounting.

D. Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in a local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The budget was amended by the following amount during 2012:

Fund	Original Budget	Amended Budget
Sales Tax Surplus	6,261,619.00	6,051,109.00

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

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

Special Equipment Reserve Fund
Special Machinery Fund
Capital Improvements Fund
Special Highway Improvement 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.

E. Property Taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on calendar-year bases and are levied and become a lien on the property on November 1st of each year. The county treasurer is the tax collection agent for all taxing entities with the County. Property owners have the option of paying one-half of the full amounts of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes levied and collected in the year prior to January 1st of the ensuing year.

F. Special Assessments

Projects financed in part by special assessments are funded through general obligation bonds issued by the County and listed with its other general obligation debt. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project but special assessments received after the issuance of bonds are recorded as revenue in the Bond and Interest Fund, from which the bonds will be paid.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A Compliance with Kansas Statutes

The County failed to comply with K.S.A. 10-130, which requires the County to remit payment to the state fiscal agent at least 20 days before the day of maturity on any bonds or the interest thereon.

B. 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, 2012.

III. DEPOSITS AND INVESTMENTS

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

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

Concentration of credit risk. This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. 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 issued a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2012

At December 31, 2012, the County's carrying amount of deposits was $29,714,570.99 and the bank balance was $29,355,897.32. As stated above, the bank balance was held in five banks resulting in a concentration of credit risk. Of the bank balance, $1,020,863.93 was covered by federal depository insurance; $28,335,033.39 was collateralized with securities held by the pledging financial institutions.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

IV. LONG - TERM DEBT

Cowley County's summary of the changes in long-term liabilities for the year ended December 31, 2012, were as follows:

Issue	Date of Issue	Amount of Issue	Date of Final Maturity
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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year
General Obligation Bonds and Temporary Notes					
Series 2000	$ 60,000.00	$ -	$ 20,000.00		$ 40,000.00
Series 2005	5,755,000.00	-	535,000.00		5,220,000.00
Total Bonded Debt	$ 5,815,000.00	$ -	$ 555,000.00		$ 5,260,000.00
Compensated Absences	605,965.57			$ 2,142.34	608,107.91
	$ 6,420,965.57	$ -	$ 555,000.00	$ 2,142.34	$ 5,868,107.91

General Obligation Bonds and Temporary Notes

Description	Principal Balance End of Year	Interest Paid
Series 2000	$ 40,000.00	$ 3,300.00
Series 2005	5,220,000.00	205,497.50
Totals	$ 5,260,000.00	$ 208,797.50

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

	Obligation Bond	G.O. Sales Tax Bond	Total for Year
Principal			
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	-	665,000.00	665,000.00
2018-2022	-	2,175,000.00	2,175,000.00
Total Principal	$ 40,000.00	$ 5,220,000.00	$ 5,260,000.00
Interest			
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	-	105,865.00	105,865.00
2018-2022	-	166,160.00	166,160.00
Total Interest	$ 3,340.00	$ 908,730.00	$ 912,070.00
Principal and Interest			
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	-	770,865.00	770,865.00
2018-2022	-	2,341,160.00	2,341,160.00
Total Principal and Interest	$ 43,340.00	$ 6,128,730.00	$ 6,172,070.00

V. DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provides 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 (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603), at the following website: http://kpers.org/annualreport2012.pdf or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-419 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% for covered salary for Tier 1 members and at 6% for covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 4149H of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The employer rate established by statues for January 1, 2012 to December 31, 2012 is 7.34% plus 1.00% for death and disability. The State of Kansas issued a moratorium on death and disability insurance contributions effective March 1, 2012 through June 30, 2012. The County's contributions to KPERS for the years ending December 31, 2012, 2011, and 2010 were $361,126.78, 335216.10, and $301,173.39 respectively, equal to the required contributions for each year. The KP&F employer rate established for fiscal years beginning in 2012 is 16.54%. The County's contributions to KP&F for the years ended December 31, 2012, 2011, and 2010 were $107,267.96, $201,457.07 and $127,639.52, respectively.

VI. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

A. Other Post-Employment Benefits

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

B. Consolidated Omnibus Budget Reconciliation Act (COBRA)

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

C. Compensated Absences

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.

1. 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.

2. 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, 2012, the governmental funds of the County had a vested liability for accumulated unpaid vacation pay of $254,494.75 and accumulated unpaid sick pay of $327,201.83. At December 31, 2012, the Proprietary Fund of the County had a vested liability for accumulated unpaid vacation pay of $4,945.35, and accumulated unpaid sick pay of $21,465.98. Under GAAP reporting, these liabilities would be reflected in that fund.

VII. CLAIMS AND JUDGEMENTS

The County participates in federal and state programs that are fully funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

The County is exposed to various risks of loss related to torts; theft of damage to, and destruction of assets; errors and omissions; injuries to employee; and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2011 to 2012 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations the County is a party to various claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

VIII. INTERFUND TRANSFERS

Inter-fund transfer details are as follows:

From Fund	To Fund	Authority (K.S.A.)	Amount
General	Economic Development	19-4102	$ 30,000.00
General	Community Development Disability Organization	19-119	90,000.00
Special Sales Tax Revenue Fund	05 Sales Tax/GOB Issue Debt Service	12-197	493,664.96
Special Sales Tax Revenue Fund	Sales Tax Surplus	12-197	946,961.56
Total			$ 1,560,626.52

IV. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in financial statements.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

COWLEY COUNTY, KANSAS

Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2012

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance- Over (Under)
Governmental Type Funds:					
General Funds					
General Fund	$ 6,812,393.00	$ -	$ 6,812,393.00	$ 6,318,997.44	$ (493,395.56)
Special Revenue Funds					
Road and Bridge	3,464,460.00	-	3,464,460.00	3,022,632.98	(441,827.02)
Election	160,818.00	-	160,818.00	123,691.04	(37,126.96)
Appraiser Cost	506,700.00	-	506,700.00	496,122.26	(10,577.74)
Noxious Weed	327,663.00	-	327,663.00	248,521.70	(79,141.30)
Employee Benefit	2,382,525.00	-	2,382,525.00	2,121,338.23	(261,186.77)
Special Sales Tax for Repayment of 2005 Bonds	2,280,000.00	-	2,280,000.00	1,440,626.52	(839,373.48)
Economic Development	252,007.00	-	252,007.00	147,710.43	(104,296.57)
911 System	238,567.00	-	238,567.00	15,103.54	(223,463.46)
911 Wireless	341,174.00	-	341,174.00	156,534.15	(184,639.85)
Community Corrections	435,223.00	-	435,223.00	413,920.56	(21,302.44)
Juvenile Service	725,246.00	-	725,246.00	582,004.50	(143,241.50)
Special Alcohol Programs	8,967.00	-	8,967.00	6,000.00	(2,967.00)
Special Parks and Recreation	38,149.00	-	38,149.00	33,000.00	(5,149.00)
Prosecuting Attorney Training	12,711.00	-	12,711.00	4,214.59	(8,496.41)
Attorney Special Forfeiture	13,900.00	-	13,900.00	395.85	(13,504.15)
Drug Screening	99,764.00	-	99,764.00	26,426.56	(73,337.44)
Sales Tax Surplus	6,051,109.00	-	6,051,109.00	5,405,620.00	(645,489.00)
Sheriff Special Law Enforcement	157,819.00	-	157,819.00	7,152.90	(150,666.10)
Firearms Range	24,676.00	-	24,676.00	1,207.72	(23,468.28)
Community Developmental Disability Organization	373,296.00		373,296.00	323,567.82	(49,728.18)
Debt Service Funds					
Bond and Interest	27,552.00	-	27,552.00	23,303.75	(4,248.25)
Bond Debt Service Series 2005	1,051,679.00	-	1,051,679.00	740,497.50	(311,181.50)
Proprietary Funds:					
Enterprise Funds					
Public Works Department	1,984,674.00	-	1,984,674.00	1,078,312.82	(906,361.18)
Jail Enterprise Fund	763,801.00	-	763,801.00	328,834.00	(434,967.00)

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

GENERAL FUND

		Current Year		
Cash Receipts	Prior Year Actual	Actual	Budget	Variance Over (Under)
Taxes and Shared Revenue:				
Current Ad Valorem Tax	$ 4,819,071.87	$ 4,696,753.16	$ 4,187,008.00	$ 509,745.16
Specials Tax	1,000.00	1,034.62	-	1,034.62
Delinquencies/Redemptions	145,647.02	101,780.40	58,000.00	43,780.40
Intangible Tax	106,205.25	90,674.59	71,372.00	19,302.59
Motor Vehicle Tax	685,628.04	673,386.16	732,195.00	(58,808.84)
RV Tax	13,299.89	11,282.29	14,669.00	(3,386.71)
16/20M Tax	18,529.38	21,240.52	20,462.00	778.52
Payments in Lieu of Tax	5,343.46	4,076.00	-	4,076.00
Mineral Property Tax	20,229.93	21,350.28	10,000.00	11,350.28
Liquor Control Tax	5,371.72	3,708.35	5,593.00	(1,884.65)
Cereal Malt Beverage Licenses	150.00	50.00	300.00	(250.00)
County Officer Fees	132,144.19	124,598.69	90,000.00	34,598.69
Game License Fees	464.50	496.00	500.00	(4.00)
Mortgage Registration Fees	247,279.85	269,011.29	200,000.00	69,011.29
Motor Vehicle License Fees	128,610.24	124,737.71	91,000.00	33,737.71
Delinquent Personal Tax Fees	26,192.51	28,043.83	25,000.00	3,043.83
Current Tax Penalty	116,120.79	126,873.46	100,000.00	26,873.46
Civil Process Fees	24,885.91	24,790.00	17,500.00	7,290.00
Vehicle Tax Penalty	5,550.53	4,513.60	5,000.00	(486.40)
Interest on Idle Funds	50,107.85	42,048.52	50,000.00	(7,951.48)
Work Release	25,667.01	11,840.00	18,000.00	(6,160.00)
Indigent Fees	51,863.19	53,757.90	45,000.00	8,757.90
Rentals - Farm and Annex	60,122.68	48,825.27	46,000.00	2,825.27
Memorial Lawn Cemetery Fees	15,850.70	14,378.40	20,000.00	(5,621.60)
Miscellaneous	112,235.44	141,048.46	17,750.00	123,298.46
Attorney's Diversion	16,850.00	18,525.00	65,100.00	(46,575.00)
Other Grants	2,615.02	1,573.45	-	1,573.45
Offenders Sourced Income	39,045.37	30,823.33	5,000.00	25,823.33
Permit Fees	11,775.00	6,551.00	7,500.00	(949.00)
Conceal and Carry	4,842.50	7,640.00	-	7,640.00
Safety Equipment	-	-	-	-
Emergency Management	34,320.26	598.25	33,000.00	(32,401.75)
Mental Health Bldg Reimbursement	-	-	-	-
Operating Transfers	-	-	-	-
Total Cash Receipts	$ 6,927,020.10	$ 6,706,010.53	$ 5,935,949.00	$ 770,061.53

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

General Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures				
Administrative	$ 750,770.37	$ 852,930.05	$ 883,792.00	$ (30,861.95)
Memorial Lawn Cemetery	58,169.45	61,257.88	62,563.00	(1,305.12)
County Clerk	138,271.82	130,612.36	142,851.00	(12,238.64)
County Treasurer	201,871.41	219,505.53	201,485.00	18,020.53
County Attorney	398,623.96	395,066.55	403,443.00	(8,376.45)
Register of Deeds	118,992.75	119,161.26	129,557.00	(10,395.74)
Sheriff	1,335,003.23	1,308,428.95	1,305,248.00	3,180.95
Sheriff - Jail	1,220,917.19	1,233,036.70	1,291,824.00	(58,787.30)
Unified Court	216,986.82	235,296.55	268,000.00	(32,703.45)
Management Information Systems	156,864.74	161,610.00	163,544.00	(1,934.00)
Technology	57,338.15	71,012.43	84,300.00	(13,287.57)
Emergency Management	142,734.40	134,609.30	158,386.00	(23,776.70)
Juvenile Intake	2,061.76	2,106.88	3,450.00	(1,343.12)
Contingency	-	-	250,000.00	(250,000.00)
Appropriation - Soil Conservation	28,200.00	28,200.00	-	28,200.00
Appropriation - Council on Aging	199,300.00	199,300.04	-	199,300.04
Appropriation - Ambulance	351,340.00	334,075.96	-	334,075.96
Appropriation - Extension Council	153,874.00	153,874.00	-	153,874.00
Appropriation - Historical Society	55,000.00	45,000.00	-	45,000.00
Appropriation - Joint Health Dept	331,000.00	331,000.00	-	331,000.00
Appropriation - Mental Health Dept	100,000.00	100,000.00	-	100,000.00
Appropriation - Reach Program	53,066.00	50,413.00	-	50,413.00
Appropriation - Other	40,600.00	32,500.00	1,435,362.00	(1,402,862.00)
Neighborhood Revitalization Rebate	-	-	28,588.00	(28,588.00)
Reimbursed Expense	(3,691.61)	-	-	-
Operating Transfers	220,000.00	120,000.00	-	120,000.00
Total Expenditures	$ 6,327,294.44	$ 6,318,997.44	$ 6,812,393.00	$ (493,395.56)
Cash Receipts Over (Under) Expenditures	$ 599,725.66	$ 387,013.09		
Unencumbered Cash, Beginning	570,276.20	1,170,001.86		
Unencumbered Cash, Ending	$ 1,170,001.86	$ 1,557,014.95		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Road and Bridge Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Current Ad Valorem Taxes	$ 1,696,864.15	$ 1,935,962.26	$ 1,844,095.00	$ 91,867.26
Delinquencies/Redemptions	65,810.34	39,807.99	34,000.00	5,807.99
Payment in Lieu of Taxes/Other	557.12	-	-	-
Motor Vehicle Tax	294,511.18	238,848.75	258,042.00	(19,193.25)
RV Tax	5,697.03	3,995.07	5,170.00	(1,174.93)
16/20M Tax	10,055.52	9,055.32	7,211.00	1,844.32
Motor Fuel Tax	972,249.17	916,085.67	916,246.00	(160.33)
Miscellaneous	90,740.29	20,019.64	31,000.00	(10,980.36)
Total Cash Receipts	$ 3,136,484.80	$ 3,163,774.70	$ 3,095,764.00	$ 68,010.70
Expenditures				
District No. 1	$ 875,040.01	$ 835,281.43	$ 909,275.00	$ (73,993.57)
District No. 2	866,655.74	865,056.92	924,940.00	(59,883.08)
District No. 3	828,910.90	839,546.31	884,700.00	(45,153.69)
Special Bridge	238,311.80	225,664.39	257,835.00	(32,170.61)
Special Road and Bridge	68,684.29	96,859.44	130,500.00	(33,640.56)
District Overhead	173,393.47	160,224.49	245,408.00	(85,183.51)
Neighborhood Revitalization Rebate	-	-	11,802.00	(11,802.00)
Contingency	-	-	100,000.00	(100,000.00)
Operating Transfers	-	-	-	-
Total Expenditures	$ 3,050,996.21	$ 3,022,632.98	$ 3,464,460.00	$ (441,827.02)
Cash Receipts Over (Under) Expenditures	$ 85,488.59	$ 141,141.72		
Unencumbered Cash, Beginning	747,202.50	832,691.09		
Unencumbered Cash, Ending	$ 832,691.09	$ 973,832.81		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Election Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Current Ad Valorem Taxes	$ 81,051.87	$ 68,825.66	$ 66,973.00	$ 1,852.66
Delinquencies/Redemptions	3,206.87	1,907.89	2,200.00	(292.11)
Payment in Lieu of Taxes/Other	19.81	-	-	-
Motor Vehicle Tax	13,929.70	11,405.36	12,314.00	(908.64)
RV Tax	269.54	190.78	247.00	(56.22)
16/20M Tax	465.68	428.63	344.00	84.63
Miscellaneous Revenue	241.63	397.77	-	397.77
Operating Transfers	-	-	-	-
Total Cash Receipts	$ 99,185.10	$ 83,156.09	$ 82,078.00	$ 1,078.09
Expenditures				
Personnel Services	$ 44,648.06	$ 65,192.80	$ 59,890.00	$ 5,302.80
Contractual Services	28,678.68	45,434.24	60,810.00	(15,375.76)
Commodities	1,703.47	10,371.00	15,700.00	(5,329.00)
Neighborhood Revitalization Rebate	-	-	418.00	(418.00)
Other	3,671.08	2,693.00	24,000.00	(21,307.00)
Operating Transfers	-	-	-	-
Total Expenditures	$ 78,701.29	$ 123,691.04	$ 160,818.00	$ (37,126.96)
Cash Receipts Over (Under) Expenditures	$ 20,483.81	$ (40,534.95)		
Unencumbered Cash, Beginning	68,582.79	89,066.60		
Unencumbered Cash, Ending	$ 89,066.60	$ 48,531.65		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Appraiser Cost Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Current Ad Valorem Taxes	$ 260,200.57	$ 387,623.42	$ 377,904.00	$ 9,719.42
Delinquencies/Redemptions	14,018.88	7,207.25	10,000.00	(2,792.75)
Payment in Lieu of Taxes/Other	111.54	-	-	-
Motor Vehicle Tax	62,638.73	37,148.29	39,566.00	(2,417.71)
RV Tax	1,211.67	619.05	793.00	(173.95)
16/20M Tax	2,139.17	1,925.93	1,106.00	819.93
Reimbursed Expense	3,250.00	3,250.00	-	3,250.00
Miscellaneous Revenue	5,753.50	6,728.12	3,000.00	3,728.12
Total Cash Receipts	$ 349,324.06	$ 444,502.06	$ 432,369.00	$ 12,133.06
Expenditures				
Personnel Services	$ 341,058.20	$ 342,045.49	$ 348,023.00	$ (5,977.51)
Contractual	103,453.34	136,609.96	117,840.00	18,769.96
Commodities	12,455.77	17,466.81	23,475.00	(6,008.19)
Neighborhood Revitalization Rebate	-	-	2,362.00	(2,362.00)
Miscellaneous Expenditures	-	-	-	-
Contingency	-	-	15,000.00	(15,000.00)
Operating Transfers	-	-	-	-
Total Expenditures	$ 456,967.31	$ 496,122.26	$ 506,700.00	$ (10,577.74)
Cash Receipts Over (Under) Expenditures	$ (107,643.25)	$ (51,620.20)		
Unencumbered Cash, Beginning	227,853.50	120,210.25		
Unencumbered Cash, Ending	$ 120,210.25	$ 68,590.05		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Noxious Weed Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Current Ad Valorem Taxes	$ 100,561.65	$ 101,474.66	$ 74,732.00	$ 26,742.66
Delinquencies/Redemptions	3,321.56	2,200.83	2,200.00	0.83
Payment in Lieu of Taxes/Other	29.20	-	-	-
Motor Vehicle Tax	15,305.76	14,092.22	15,279.00	(1,186.78)
RV Tax	296.50	235.98	306.00	(70.02)
16/20M Tax	466.59	472.44	427.00	45.44
Weed Chemical Sales	96,195.59	138,080.47	148,000.00	(9,919.53)
Miscellaneous Revenue	-	-	-	-
Total Cash Receipts	$ 216,176.85	$ 256,556.60	$ 240,944.00	$ 15,612.60
Expenditures				
Personnel Services	$ 58,843.20	$ 58,843.20	$ 58,843.00	$ 0.20
Contractual Services	11,465.49	15,144.31	19,150.00	(4,005.69)
Chemicals	157,564.46	162,475.56	213,502.00	(51,026.44)
Commodities	10,755.39	12,058.63	-	12,058.63
Capital Outlay	-	-	1,550.00	(1,550.00)
Neighborhood Revitalization Rebate	-	-	618.00	(618.00)
Transfer	-	-	-	-
Contingency	-	-	34,000.00	(34,000.00)
Total Expenditures	$ 238,628.54	$ 248,521.70	$ 327,663.00	$ (79,141.30)
Cash Receipts Over (Under) Expenditures	$ (22,451.69)	$ 8,034.90		
Unencumbered Cash, Beginning	80,800.29	58,348.60		
Unencumbered Cash, Ending	$ 58,348.60	$ 66,383.50		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Employee Benefit Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Current Ad Valorem Taxes	$ 1,789,440.40	$ 1,845,681.85	$ 2,363,850.00	$ (518,168.15)
Delinquencies/Redemptions	49,034.94	36,600.70	15,000.00	21,600.70
Payment in Lieu of Taxes/Other	531.15	-	-	-
Motor Vehicle Tax	224,856.98	249,342.20	272,103.00	(22,760.80)
RV Tax	4,356.37	4,181.72	5,451.00	(1,269.28)
16/20M Tax	6,788.58	6,942.69	7,604.00	(661.31)
Reimbursed Expenses	-	-	50,000.00	(50,000.00)
Miscellaneous	777.04	3,440.14	-	3,440.14
Total Cash Receipts	$ 2,075,785.46	$ 2,146,189.30	$ 2,714,008.00	$ (567,818.70)
Expenditures				
Health Insurance	$ 1,118,512.61	$ 1,174,855.59	$ 1,328,578.00	$ (153,722.41)
FICA/Medicare	346,899.17	345,666.22	367,898.00	(22,231.78)
KPERS	248,819.37	271,911.49	287,339.00	(15,427.51)
Unemployment Insurance	4,044.21	13,920.21	15,636.00	(1,715.79)
Workmen's Compensation	110,414.93	134,909.76	145,236.00	(10,326.24)
Employee Physicals	16,950.00	9,807.00	14,000.00	(4,193.00)
KP&F	207,656.07	170,267.96	172,586.00	(2,318.04)
Miscellaneous	27.88	-	-	-
Neighborhood Revitalization Rebate	-	-	11,252.00	(11,252.00)
Contingency	-	-	40,000.00	(40,000.00)
Total Expenditures	$ 2,053,324.24	$ 2,121,338.23	$ 2,382,525.00	$ (261,186.77)
Cash Receipts Over (Under) Expenditures	$ 22,461.22	$ 24,851.07		
Unencumbered Cash, Beginning	335,186.44	357,647.66		
Unencumbered Cash, Ending	$ 357,647.66	$ 382,498.73		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Special Sales Tax for Repayment of 2005 Bonds Fund

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Sales Tax Revenues	$ 2,180,253.65	$ 1,982,075.27	$ 2,300,000.00	$ (317,924.73)
Expenditures				
Operating Transfers	$ 2,200,253.65	$ 1,440,626.52	$ 2,280,000.00	$ (839,373.48)
Cash Receipts Over (Under) Expenditures	$ (20,000.00)	$ 541,448.75		
Unencumbered Cash, Beginning	40,000.00	20,000.00		
Unencumbered Cash, Ending	$ 20,000.00	$ 561,448.75		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Economic Development Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Appropriations	$ 65,000.00	$ 65,000.00	$ 95,000.00	$ (30,000.00)
FHLB Job Grant	25,000.00	2,100.00	25,000.00	(22,900.00)
Miscellaneous	39,986.35	41,909.23	-	41,909.23
Operating Transfers	30,000.00	30,000.00	30,000.00	-
Total Cash Receipts	$ 159,986.35	$ 139,009.23	$ 150,000.00	$ (10,990.77)
Expenditures				
Personnel	$ 110,102.22	$ 104,254.99	$ 120,348.00	$ (16,093.01)
Contractual	77,535.14	24,578.26	80,700.00	(56,121.74)
Commodities	388.53	1,178.72	3,000.00	(1,821.28)
Capital Outlay	4,083.96	17,698.46	47,959.00	(30,260.54)
Total Expenditures	$ 192,109.85	$ 147,710.43	$ 252,007.00	$ (104,296.57)
Cash Receipts Over (Under) Expenditures	$ (32,123.50)	$ (8,701.20)		
Unencumbered Cash, Beginning	134,141.70	102,018.20		
Unencumbered Cash, Ending	$ 102,018.20	$ 93,317.00		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

911 System Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
User Fees	$ 101,890.19	$ 16,292.25	$ 66,502.00	$ (50,209.75)
Miscellaneous	-	-	6,000.00	(6,000.00)
Total Cash Receipts	$ 101,890.19	$ 16,292.25	$ 72,502.00	$ (56,209.75)
Expenditures				
Contractual Services	$ 74,912.38	$ 13,526.54	$ 117,500.00	$ (103,973.46)
Commodities	-	1,577.00	1,500.00	77.00
Capital Outlay	399.98	-	119,567.00	(119,567.00)
Total Expenditures	$ 75,312.36	$ 15,103.54	$ 238,567.00	$ (223,463.46)
Cash Receipts Over (Under) Expenditures	$ 26,577.83	$ 1,188.71		
Unencumbered Cash, Beginning	214,056.57	240,634.40		
Unencumbered Cash, Ending	$ 240,634.40	$ 241,823.11		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

911 Wireless Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
User Fees	$ 73,282.84	$ 171,617.64	$ 196,100.00	$ (24,482.36)
Interest on Idle Funds	671.14	795.64	1,000.00	(204.36)
Total Cash Receipts	$ 73,953.98	$ 172,413.28	$ 197,100.00	$ (24,686.72)
Expenditures				
Contractual Services	$ 15,873.30	$ 156,534.15	$ 13,500.00	$ 143,034.15
Commodities	-	-	-	-
Capital Outlay	2,650.00	-	327,674.00	(327,674.00)
Total Expenditures	$ 18,523.30	$ 156,534.15	$ 341,174.00	$ (184,639.85)
Cash Receipts Over (Under) Expenditures	$ 55,430.68	$ 15,879.13		
Unencumbered Cash, Beginning	293,824.39	349,255.07		
Unencumbered Cash, Ending	$ 349,255.07	$ 365,134.20		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Community Corrections Fund

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental:				
Community Corrections Grant	$ 351,710.00	$ 379,539.25	$ 351,000.00	$ 28,539.25
Case Management	66,113.71	60,168.19	67,000.00	(6,831.81)
Miscellaneous	-	-	-	-
Operating Transfers	-	-	30,000.00	(30,000.00)
Total Cash Receipts	$ 417,823.71	$ 439,707.44	$ 448,000.00	$ (8,292.56)
Expenditures				
Personnel Services	$ 385,281.76	$ 380,991.36	$ 389,123.00	$ (8,131.64)
Contractual Services	20,427.30	22,075.03	34,850.00	(12,774.97)
Commodities	12,006.07	10,854.17	9,750.00	1,104.17
Capital Outlay	-	-	1,500.00	(1,500.00)
Total Expenditures	$ 417,715.13	$ 413,920.56	$ 435,223.00	$ (21,302.44)
Cash Receipts Over (Under) Expenditures	$ 108.58	$ 25,786.88		
Unencumbered Cash, Beginning	1,212.93	1,321.51		
Unencumbered Cash, Ending	$ 1,321.51	$ 27,108.39		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Juvenile Service Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Graduated Sanction & Prevention	$ 568,154.65	$ 607,777.22	$ 563,842.00	$ 43,935.22
Juvenile & Other	28,525.87	1,975.00	-	1,975.00
Miscellaneous	-	-	22,000.00	(22,000.00)
Operating Transfers	-	-	10,000.00	(10,000.00)
Total Cash Receipts	$ 596,680.52	$ 609,752.22	$ 595,842.00	$ 13,910.22
Expenditures				
Graduated Sanction & Prevention	$ 618,333.72	$ 582,004.50	$ 620,409.00	$ (38,404.50)
Juvenile & Other	9,939.13	-	104,837.00	(104,837.00)
Transfer to Other Fund	-	-	-	-
Total Expenditures	$ 628,272.85	$ 582,004.50	$ 725,246.00	$ (143,241.50)
Cash Receipts Over (Under) Expenditures	$ (31,592.33)	$ 27,747.72		
Unencumbered Cash, Beginning	148,520.04	116,927.71		
Unencumbered Cash, Ending	$ 116,927.71	$ 144,675.43		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Special Alcohol Programs Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Intergovernmental: Liquor Tax	$ 5,371.72	$ 3,708.34	$ 5,593.00	$ (1,884.66)
Expenditures				
Appropriations	$ 7,000.00	$ 6,000.00	$ 8,967.00	$ (2,967.00)
Cash Receipts Over (Under) Expenditures	$ (1,628.28)	$ (2,291.66)		
Unencumbered Cash, Beginning	4,873.50	3,245.22		
Unencumbered Cash, Ending	$ 3,245.22	$ 953.56		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Special Parks and Recreation Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Intergovernmental: Liquor Tax	$ 5,371.72	$ 3,708.34	$ 5,593.00	$ (1,884.66)
Expenditures				
Appropriations	$ -	$ 33,000.00	$ 38,149.00	$ (5,149.00)
Cash Receipts Over (Under) Expenditures	$ 5,371.72	$ (29,291.66)		
Unencumbered Cash, Beginning	27,055.16	32,426.88		
Unencumbered Cash, Ending	$ 32,426.88	$ 3,135.22		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Prosecuting Attorney Training Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
District Court	$ 5,655.00	$ 4,229.81	$ 8,000.00	$ (3,770.19)
Miscellaneous	-	-	-	-
Total Cash Receipts	$ 5,655.00	$ 4,229.81	$ 8,000.00	$ (3,770.19)
Expenditures				
Contractual Services	$ 3,805.12	$ 4,214.59	$ 12,711.00	$ (8,496.41)
Cash Receipts Over (Under) Expenditures	$ 1,849.88	$ 15.22		
Unencumbered Cash, Beginning	4,638.94	6,488.82		
Unencumbered Cash, Ending	$ 6,488.82	$ 6,504.04		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Attorney Special Forfeiture Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Miscellaneous	$ -	$ -	$ 10,000.00	$ (10,000.00)
Expenditures				
Contractual	$ 900.00	$ 395.85	$ 13,900.00	$ (13,504.15)
Cash Receipts Over (Under) Expenditures	$ (900.00)	$ (395.85)		
Unencumbered Cash, Beginning	1,900.00	1,000.00		
Unencumbered Cash, Ending	$ 1,000.00	$ 604.15		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Drug Screening Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Program Revenues	$ 28,463.68	$ 26,092.33	$ 35,000.00	$ (8,907.67)
Miscellaneous	-	-	-	-
Total Cash Receipts	$ 28,463.68	$ 26,092.33	$ 35,000.00	$ (8,907.67)
Expenditures				
Testing Fees and Refunds	$ 23,030.39	$ 26,426.56	$ 99,764.00	$ (73,337.44)
Cash Receipts Over (Under) Expenditures	$ 5,433.29	$ (334.23)		
Unencumbered Cash, Beginning	53,761.33	59,194.62		
Unencumbered Cash, Ending	$ 59,194.62	$ 58,860.39		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Sales Tax Surplus Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Interest Income	$ -	$ -	$ -	$ -
Miscellaneous	13,797.26	14,877.01	10,000.00	4,877.01
Operating Transfers	1,465,542.85	946,961.56	1,539,502.00	(592,540.44)
Total Cash Receipts	$ 1,479,340.11	$ 961,838.57	$ 1,549,502.00	$ (587,663.43)
Expenditures				
Contractual	$ -	$ -	$ -	$ -
Commodities	-	5,250.00	-	5,250.00
Capital Outlay	-	5,400,370.00	6,051,109.00	(650,739.00)
Contingency	-	-	-	-
Total Expenditures	$ -	$ 5,405,620.00	$ 6,051,109.00	$ (645,489.00)
Cash Receipts Over (Under) Expenditures	$ 1,479,340.11	$ (4,443,781.43)		
Unencumbered Cash, Beginning	3,226,003.51	4,705,343.62		
Unencumbered Cash, Ending	$ 4,705,343.62	$ 261,562.19		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Sheriff Special Law Enforcement Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Miscellaneous	$ 39,436.22	$ 47,865.98	$ 50,000.00	$ (2,134.02)
Expenditures				
Contractual	$ -	$ 1,112.90	$ -	$ 1,112.90
Commodities	11,205.00	6,040.00	20,000.00	(13,960.00)
Capital Outlay	6,532.86	-	137,819.00	(137,819.00)
Total Expenditures	$ 17,737.86	$ 7,152.90	$ 157,819.00	$ (150,666.10)
Cash Receipts Over (Under) Expenditures	$ 21,698.36	$ 40,713.08		
Unencumbered Cash, Beginning	84,660.42	106,358.78		
Unencumbered Cash, Ending	$ 106,358.78	$ 147,071.86		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Firearms Range Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Miscellaneous	$ 4,000.00	$ -	$ 12,000.00	$ (12,000.00)
Operating Transfers	-	-	1,000.00	(1,000.00)
Total Cash Receipts	$ 4,000.00	$ -	$ 13,000.00	$ (13,000.00)
Expenditures				
Contractual	$ 384.87	$ 400.64	$ 1,500.00	$ (1,099.36)
Commodities	-	807.08	1,000.00	(192.92)
Capital Outlay	-	-	22,176.00	(22,176.00)
Total Expenditures	$ 384.87	$ 1,207.72	$ 24,676.00	$ (23,468.28)
Cash Receipts Over (Under) Expenditures	$ 3,615.13	$ (1,207.72)		
Unencumbered Cash, Beginning	3,944.63	7,559.76		
Unencumbered Cash, Ending	$ 7,559.76	$ 6,352.04		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Community Developmental Disability Organization Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
State Grant Funds	$ 11,067.00	$ 50,168.00	$ 51,988.00	$ (1,820.00)
State Aide	51,468.00	-		-
Administration	200,553.33	199,633.00	201,308.00	(1,675.00)
Screening Revenue	25,830.00	22,590.00	20,000.00	2,590.00
Misc Income	16,976.94	-	-	-
Operating Transfers	90,000.00	90,000.00	90,000.00	-
Total Cash Receipts	$ 395,895.27	$ 362,391.00	$ 363,296.00	$ (905.00)
Expenditures				
Personnel Services	$ 198,243.09	$ 207,481.82	$ 225,848.00	$ (18,366.18)
Contractual	101,922.64	113,678.66	131,924.00	(18,245.34)
Commodities	5,007.88	2,407.34	13,524.00	(11,116.66)
Capital Outlay	21,329.50	-	-	-
Operating Transfers	-	-	2,000.00	(2,000.00)
Total Expenditures	$ 326,503.11	$ 323,567.82	$ 373,296.00	$ (49,728.18)
Cash Receipts Over (Under) Expenditures	$ 69,392.16	$ 38,823.18		
Unencumbered Cash, Beginning	20,097.92	89,490.08		
Unencumbered Cash, Ending	$ 89,490.08	$ 128,313.26		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Special Machinery Fund

	2011	2012
Cash Receipts		
Miscellaneous Revenue	$ -	$ 13,750.00
Operating Transfers	10,635.18	-
Total Cash Receipts	$ 10,635.18	$ 13,750.00
Expenditures		
Road Equipment	$ 99,952.98	$ 119,819.00
Cash Receipts Over (Under) Expenditures	$ (89,317.80)	$ (106,069.00)
Unencumbered Cash, Beginning	424,378.99	335,061.19
Unencumbered Cash, Ending	$ 335,061.19	$ 228,992.19

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Special Highway Improvement Fund

	2011	2012
Cash Receipts		
Miscellaneous Revenue	$ 97,228.13	$ 40,974.47
Operating Transfers	-	-
Total Cash Receipts	$ 97,228.13	$ 40,974.47
Expenditures		
Construction	$ 175,397.22	$ 152,553.79
Contractual	-	-
Total Expenditures	$ 175,397.22	$ 152,553.79
Cash Receipts Over (Under) Expenditures	$ (78,169.09)	$ (111,579.32)
Unencumbered Cash, Beginning	987,867.46	909,698.37
Unencumbered Cash, Ending	$ 909,698.37	$ 798,119.05

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Special Equipment Reserve Fund

	2011	2012
Cash Receipts		
Interest on Idle Funds	$ 1,874.01	$ 1,553.23
Miscellaneous Income	52,846.07	14,316.57
Operating Transfers	-	-
Total Cash Receipts	$ 54,720.08	$ 15,869.80
Expenditures		
Office Equipment	$ 176,296.61	$ 239,428.48
Other Equipment	31,744.71	317.43
Professional Tech Services	1,234.42	26,026.79
Total Expenditures	$ 209,275.74	$ 265,772.70
Cash Receipts Over (Under) Expenditures	$ (154,555.66)	$ (249,902.90)
Unencumbered Cash, Beginning	1,056,801.11	902,245.45
Unencumbered Cash, Ending	$ 902,245.45	$ 652,342.55

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Register of Deeds Technology Fund

	2011	2012
Cash Receipts		
Miscellaneous	$ 45,162.00	$ 38,500.00
Interest on Idle Funds	56.20	80.43
Total Cash Receipts	$ 45,218.20	$ 38,580.43
Expenditures		
Contractual	$ 23,775.14	$ 24,466.16
Commodities	17,671.00	-
Operating Transfers	-	-
Total Expenditures	$ 41,446.14	$ 24,466.16
Cash Receipts Over (Under) Expenditures	$ 3,772.06	$ 14,114.27
Unencumbered Cash, Beginning	27,739.30	31,511.36
Unencumbered Cash, Ending	$ 31,511.36	$ 45,625.63

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Capital Improvements Fund

	2011	2012
Cash Receipts		
Interest on Idle Funds	$ 235.83	$ 0.14
Miscellaneous Revenue	8,480.00	-
Operating Transfers	-	-
Total Cash Receipts	$ 8,715.83	$ 0.14
Expenditures		
Contractual	$ -	$ -
Capital Outlay	87,904.78	73,490.00
Total Expenditures	$ 87,904.78	$ 73,490.00
Cash Receipts Over (Under) Expenditures	$ (79,188.95)	$ (73,489.86)
Unencumbered Cash, Beginning	152,986.70	73,797.75
Unencumbered Cash, Ending	$ 73,797.75	$ 307.89

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Grants Fund

	2011	2012
Cash Receipts		
Grants Received	$ 223,197.22	$ 165,257.23
Expenditures		
Grant Expenditures	$ 250,845.52	$ 164,114.54
Cash Receipts Over (Under) Expenditures	$ (27,648.30)	$ 1,142.69
Unencumbered Cash, Beginning	(9,295.18)	(36,943.48)
Unencumbered Cash, Ending	$ (36,943.48)	$ (35,800.79)

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

District Court Special Fund

	2011	2012
Cash Receipts		
Income	$ 1,125.00	$ 4,775.00
Expenditures		
Expenditures	$ -	1,597.02
Cash Receipts Over (Under) Expenditures	$ 1,125.00	$ 3,177.98
Unencumbered Cash, Beginning	-	1,125.00
Unencumbered Cash, Ending	$ 1,125.00	$ 4,302.98

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Bond and Interest Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Delinquencies and Redemptions	$ 101.15	$ 10.21	$ -	$ 10.21
Miscellaneous Revenues	19,095.00	23,303.75	23,300.00	3.75
Total Cash Receipts	$ 19,196.15	$ 23,313.96	$ 23,300.00	$ 13.96
Expenditures				
Bond Principal	$ 15,000.00	$ 20,000.00	$ 20,000.00	$ -
Interest	4,095.00	3,300.00	3,300.00	-
Other	2.50	3.75		3.75
Contingency	-	-	4,252.00	(4,252.00)
Operating Transfers	-	-	-	-
Total Expenditures	$ 19,097.50	$ 23,303.75	$ 27,552.00	$ (4,248.25)
Cash Receipts Over (Under) Expenditures	$ 98.65	$ 10.21		
Unencumbered Cash, Beginning	24,251.82	24,350.47		
Unencumbered Cash, Ending	$ 24,350.47	$ 24,360.68		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Bond Debt Service Series 2005 Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers	$ 734,710.80	$ 493,664.96	$ 740,498.00	$ (246,833.04)
Expenditures				
Note Principal	$ 510,000.00	$ 535,000.00	$ 535,000.00	$ -
Note Interest	221,817.50	205,497.50	205,498.00	(0.50)
Reserve Funds for 2013 Payments	-	-	311,181.00	(311,181.00)
Total Expenditures	$ 731,817.50	$ 740,497.50	$ 1,051,679.00	$ (311,181.50)
Cash Receipts Over (Under) Expenditures	$ 2,893.30	$ (246,832.54)		
Unencumbered Cash, Beginning	311,182.26	314,075.56		
Unencumbered Cash, Ending	$ 314,075.56	$ 67,243.02		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Public Works Department Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Landfill Revenue	$ 1,191,286.52	$ 1,075,778.11	$ 1,379,500.00	$ (303,721.89)
Miscellaneous	264.06	58,286.64	500.00	57,786.64
Total Cash Receipts	$ 1,191,550.58	$ 1,134,064.75	$ 1,380,000.00	$ (245,935.25)
Expenditures				
Personnel Services	$ 267,456.61	$ 278,354.32	$ 282,054.00	$ (3,699.68)
Tonnage Fees	33,262.99	35,144.04	-	35,144.04
Solid Waste Fees	9,099.68	9,312.00	-	9,312.00
Hauling Fees	660,551.27	672,129.09	1,039,970.00	(367,840.91)
Other Contractual Services	92,817.92	42,858.93	-	42,858.93
Commodities	31,841.99	39,986.25	56,650.00	(16,663.75)
Capital Outlay	365,582.32	528.19	56,000.00	(55,471.81)
Contingency	-	-	550,000.00	(550,000.00)
Total Expenditures	$ 1,460,612.78	$ 1,078,312.82	$ 1,984,674.00	$ (906,361.18)
Cash Receipts Over (Under) Expenditures	$ (269,062.20)	$ 55,751.93		
Unencumbered Cash, Beginning	741,626.79	472,564.59		
Unencumbered Cash, Ending	$ 472,564.59	$ 528,316.52		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)

Jail Enterprise Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Adult Inmate Housing Fees	$ 205,855.00	$ 535,465.00	$ 638,750.00	$ (103,285.00)
Miscellaneous	959.63	-	-	-
Operating Transfers	100,000.00	-	-	-
Total Cash Receipts	$ 306,814.63	$ 535,465.00	$ 638,750.00	$ (103,285.00)
Expenditures				
Personnel Services	$ 68,014.93	$ 87,287.53	$ 236,956.00	$ (149,668.47)
Contractual Services	6,284.53	179,012.66	24,400.00	154,612.66
Commodities	33,202.88	62,533.81	70,850.00	(8,316.19)
Operating Transfers	-	-	431,595.00	(431,595.00)
Total Expenditures	$ 107,502.34	$ 328,834.00	$ 763,801.00	$ (434,967.00)
Cash Receipts Over (Under) Expenditures	$ 199,312.29	$ 206,631.00		
Unencumbered Cash, Beginning	-	199,312.29		
Unencumbered Cash, Ending	$ 199,312.29	$ 405,943.29		

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Cash Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2012

Agency Funds

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 20,716,722.01	$ 34,847,709.08	$ 35,150,523.28	$ 20,413,907.81
Current Tax Refunds	(9,294.82)	41,230.01	44,024.48	(12,089.29)
Redemptions	205,549.87	904,480.10	763,306.57	346,723.40
Delinquent Per. Prop. Tax	60,833.60	105,569.93	98,521.93	67,881.60
Per. Prop. Tax Paid in Adv.	-	886.92	886.92	-
Foreclosure Sale	5,520.00	5,799.16	11,239.16	80.00
Foreclosure Costs	-	13,968.29	13,968.29	-
Escaped Tax	-	159,912.55	169.60	159,742.95
Severance Tax	-	42,700.65	42,700.65	-
Taxes in Bankruptcy	-	85,114.80	85,114.80	-
Taxes in Suspense	-	-	-	-
Payment in Lieu of Taxes	8,000.00	8,624.15	16,624.15	-
Vehicle Taxes	123,042.41	4,673,539.04	4,328,141.54	468,439.91
RV Taxes	1,662.55	76,108.19	69,412.78	8,357.96
Cereal Malt Beverage	75.00	75.00	75.00	75.00
Candidate Filing Fee	-	455.00	455.00	-
Delinquent P.P. Tax - Partial	1,903.75	14,044.30	13,461.24	2,486.81
Total Distributable Funds	$ 21,114,014.37	$ 40,980,217.17	$ 40,638,625.39	$ 21,455,606.15
State Funds:				
State Educational Building	$ -	$ 235,862.84	$ 235,862.84	$ -
State Institutional Building	-	117,931.38	117,931.38	-
State Correctional Building	-	1.11	1.11	-
Game Licenses	-	11,554.00	11,329.00	225.00
State Motor Vehicle	-	1,617,580.86	1,617,277.02	303.84
Auto Sales Tax	81,587.08	1,082,737.49	1,087,282.82	77,041.75
Heritage Trust Fund	3,413.26	10,768.15	10,950.07	3,231.34
Total State Funds	$ 85,000.34	$ 3,076,435.83	$ 3,080,634.24	$ 80,801.93

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

COWLEY COUNTY, KANSAS

Schedule of Cash Receipts and Cash Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2012

Agency Funds

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Subdivision Funds:				
School Districts	$ -	$ 17,637,482.44	$ 17,637,482.44	$ -
Cities	-	8,309,919.99	8,309,919.99	-
Townships	-	1,811,007.11	1,811,007.11	-
Cemeteries	-	29,779.06	29,779.06	-
Watersheds	-	87,356.63	87,356.63	-
Community Building	-	27,291.75	27,291.75	-
Fire Districts	-	672,355.87	672,355.87	-
Special County/City/Township	-	1,574,711.57	1,574,711.57	-
SC Regional Library	-	125,722.14	125,722.14	-
Improvement Districts	-	8,762.23	8,762.23	-
Total Subdivision Funds	$ -	$ 30,284,388.79	$ 30,284,388.79	$ -
Other Agency Funds:				
Cash Over and Short	$ 58.41	$ -	$ 10.94	$ 47.47
County Drug Task Force	15,916.71	2,541.58	-	18,458.29
Memorial Lawn Cemetery	871.39	0.64	-	872.03
Probate Unclaimed Money	32,436.31	269,212.71	269,212.71	32,436.31
Slider Tele/RR Reimb	-	-	-	-
Total Other Agency Funds	$ 49,282.82	$ 271,754.93	$ 269,223.65	$ 51,814.10
Total Agency Funds	$ 21,248,297.53	$ 74,612,796.72	$ 74,272,872.07	$ 21,588,222.18

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