

COUNTY OF ANDERSON, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2009

County of Anderson, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2009

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Special Financial Statements
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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Anderson County, Kansas

We have audited the accompanying statutory basis financial statements of Anderson County, Kansas, as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of Anderson County, Kansas, 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 *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 more fully in Note 1, Anderson County, Kansas, prepares its 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. The effect on the financial statements of the differences between this regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

The financial statements referred to above include only the primary government of the County, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The financial statements do not include the financial data of the County's legally separate component units which accounting principles generally accepted in the United States of America require to be reported with the financial data of the County's primary government.

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding two paragraphs, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Anderson County, Kansas as of December 31, 2009, or changes in financial position for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Anderson County, Kansas, as of December 31, 2009, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Anderson County, Kansas statutory basis financial statements. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements. This supplemental information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements, and, in our opinion, is fairly stated, in all material respects in relation to the statutory basis financial statements taken as a whole, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the governing body and management of Anderson County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlottbeck and Burns, LLC

December 21, 2010

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Anderson County, Kansas
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 For the Year Ended December 31, 2009

Statement 1

	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Governmental Type Funds:						
General	\$ 174,170	3,313,758	3,313,165	174,763	65,119	239,882
Special Revenue:						
Ambulance	1,675	586,543	587,133	1,085		1,085
Conservation District	34	28,081	28,000	115		115
Direct Election	12,376	40,548	48,432	4,492		4,492
Employee Benefits	77,532	779,563	741,596	115,499	6,679	122,178
Extension Council	714	117,790	117,433	1,071		1,071
Fair Building	7	2,513	2,500	20		20
Health	10	67,268	67,000	278		278
Historical Society	74	12,373	12,286	161		161
Mental Health	349	65,896	65,600	645		645
Mental Retardation	336	39,933	39,776	493		493
Noxious Weed	27,461	107,343	94,199	40,605	819	41,424
Reappraisal	2,297	146,950	147,531	1,716	5,873	7,589
Road and Bridge	153,708	2,442,246	2,499,343	96,611	218,627	315,238
Rural Fire District No. 1	23,847	244,042	259,804	8,085	9,610	17,695
Service Program for the Elderly	339	52,364	52,216	487		487
Special Alcohol Program		7,028	7,028			
Special Bridge	361,495	256,919	120,044	498,370	33,065	531,435
Special Liability	519	55,387	52,852	3,054		3,054
Special Park and Recreation	4,939	1,535		6,474		6,474
Special Ambulance Vehicle	11,669	35,000	4,703	41,966		41,966
Special Capital Improvement	352,000	250,000	287,692	314,308	138,336	452,644
Special Equipment Reserve	860,917	138,346	26,449	972,814		972,814
Jail Maintenance Reserve	174,320	186,500	97,627	263,193	2,355	265,548
Jail Sales Tax Reserve	610,869	373,033	428,086	555,816		555,816
Special Highway	548,870	350,000	186,830	712,040		712,040
Special Machinery	516,474	310,000	126,228	700,246		700,246
Special Rural Fire Equipment	137,241	28,500	81,892	83,849	15,189	99,038
Welda Sewer District	23,460	31,525	17,099	37,886	37	37,923
Emergency Telephone Service	58,172	28,500	58,962	27,710		27,710
Wireless Emergency Telephone Service	32,673	10,490	11,557	31,606		31,606
Debt Service:						
Bond and Interest	14,956	279,922	281,293	13,585		13,585
Welda Sewer Bond and Interest	5,545	15,000	19,840	705		705
Enterprise:						
Solid Waste	65,322	235,374	108,972	191,724	3,852	195,576

See accompanying notes to financial statements

Anderson County, Kansas
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 For the Year Ended December 31, 2009

Statement 1

	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Expendable Trusts:						
Special Auto	6,648	75,135	71,635	10,148	11,015	21,163
Prosecuting Attorney Training	2,084	1,268	441	2,911		2,911
Special Law Enforcement Trust	217	11,213	1,895	9,535		9,535
Special Sex Offender Fee Trust	1,140	980		2,120		2,120
Inmate Commissary	4,809		5,112	(303)	2,427	2,124
Register of Deeds Technology	29,555	8,944	3,697	34,802		34,802
Prosecuting Attorney Check Fees	3,790	1,500		5,290		5,290
County Attorney VOCA Grant	(9,187)	37,429	28,242			
D.A.R.E. Grant	4,114	3,018	4,082	3,050		3,050
LEPC Grant	15,575	6,728	6,466	15,837		15,837
Diversion Fees	13,111	20,251	13,638	19,724		19,724
Sheriff Reward	965			965		965
Total Primary Government (1)	<u>4,327,191</u>	<u>10,806,736</u>	<u>10,128,376</u>	<u>5,005,551</u>	<u>513,003</u>	<u>5,518,554</u>
Composition of Cash:						
Cash and Cash Items on Hand						905
Demand Deposits						7,667,739
State Municipal Investment Pool						4,000,000
Less: Agency Funds per Statement 4						(6,150,089)
Adjustment for Rounding						(1)
Total Primary Government (1)						<u>5,518,554</u>

(1) Excluding Agency Funds

See accompanying notes to financial statements

Anderson County, Kansas
 Summary of Expenditures - Actual and Budget
 (Budgeted Funds Only)
 For the Year Ended December 31, 2009

Statement 2

	<u>Certified Budget</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:			
General	\$ 3,313,165	3,313,165	
Special Revenue:			
Ambulance	587,133	587,133	
Conservation District	28,000	28,000	
Direct Election	51,000	48,432	2,568
Employee Benefits	810,850	741,596	69,254
Extension Council	117,433	117,433	
Fair Building	2,500	2,500	
Health	67,000	67,000	
Historical Society	12,286	12,286	
Mental Health	65,600	65,600	
Mental Retardation	39,776	39,776	
Noxious Weed	121,500	94,199	27,301
Reappraisal	147,600	147,531	69
Road and Bridge	2,531,100	2,499,343	31,757
Rural Fire District No. 1	260,000	259,804	196
Service Program for the Elderly	52,216	52,216	
Special Alcohol Program	6,995	7,028	(33)
Special Bridge	529,000	120,044	408,956
Special Liability	55,000	52,852	2,148
Special Park and Recreation	5,792		5,792
Welda Sewer District	20,000	17,099	2,901
Emergency Telephone Service	81,357	58,962	22,395
Wireless Emergency Telephone Service	40,327	11,557	28,770
Debt Service:			
Bond and Interest	281,340	281,293	47
Welda Sewer Bond and Interest	19,840	19,840	
Enterprise:			
Solid Waste	160,000	108,972	51,028
Totals	<u>9,406,810</u>	<u>8,753,661</u>	<u>653,149</u>

See accompanying notes to financial statements

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,476,195	1,930,567	1,913,692	16,875
Motor Vehicle Tax	155,155	171,880	177,376	(5,496)
Recreational Vehicle Tax	3,210	3,235	3,604	(369)
Delinquent Tax	28,696	24,128	29,377	(5,249)
16/20 M Truck Tax	13,241	13,645	14,043	(398)
Countywide Sales Tax	510,660	499,693	460,000	39,693
In Lieu of Tax	559		140	(140)
Mineral Production Tax	445	958	1,000	(42)
Interest on Tax	53,191	54,871	40,000	14,871
Total Taxes	<u>2,241,352</u>	<u>2,698,977</u>	<u>2,639,232</u>	<u>59,745</u>
Intergovernmental				
Emergency Preparedness Grant	17,677	17,543	3,000	14,543
Local Alcoholic Liquor Tax	1,168	1,536	974	562
Total Intergovernmental	<u>18,845</u>	<u>19,079</u>	<u>3,974</u>	<u>15,105</u>
Licenses, Fees, and Permits				
Mortgage Registration	67,388	59,743	75,000	(15,257)
Officer Fees	32,658	28,258	42,500	(14,242)
Service Fees	2,388	2,379		2,379
Total Licenses, Fees, and Permits	<u>102,434</u>	<u>90,380</u>	<u>117,500</u>	<u>(27,120)</u>
Use of Money and Property				
Interest on Investments	<u>100,820</u>	<u>70,519</u>	<u>55,000</u>	<u>15,519</u>
Transfers				
Operating Transfers In	<u>61,284</u>	<u>434,734</u>	<u>440,873</u>	<u>(6,139)</u>
Miscellaneous				
Other	466	69		69
Total Cash Receipts	<u>2,525,201</u>	<u>3,313,758</u>	<u>3,256,579</u>	<u>57,179</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	43,345	43,345	44,650	1,305
Contractual Services	3,542	4,678	5,000	322
Commodities	83	410	500	90
Capital Outlay	1,949		1,000	1,000
Reimbursed Expense	(150)	(290)		290
Total County Commission	<u>48,769</u>	<u>48,143</u>	<u>51,150</u>	<u>3,007</u>
County Clerk				
Personal Services	92,679	92,215	100,000	7,785
Contractual Services	5,515	7,393	10,000	2,607
Commodities	1,448	2,606	3,000	394
Capital Outlay	804	169	1,000	831
Reimbursed Expense		(203)		203
Total County Clerk	<u>100,446</u>	<u>102,180</u>	<u>114,000</u>	<u>11,820</u>
County Treasurer				
Personal Services	111,357	109,545	118,500	8,955
Contractual Services	8,422	8,518	18,000	9,482
Commodities	3,027	2,806	5,450	2,644
Capital Outlay	2,333	348	11,000	10,652
Operating Transfers Out	900			
Reimbursed Expense	(71)	(447)		447
Total County Treasurer	<u>125,968</u>	<u>120,770</u>	<u>152,950</u>	<u>32,180</u>

See accompanying notes to financial statements

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
County Attorney				
Personal Services	\$ 117,057	68,775	115,400	46,625
Contractual Services	12,806	59,890	12,000	(47,890)
Commodities	6,442	3,356	7,000	3,644
Capital Outlay	5,759	3,633	4,500	867
Reimbursed Expense	(1,308)	(635)		635
Total County Attorney	<u>140,756</u>	<u>135,019</u>	<u>138,900</u>	<u>3,881</u>
Register of Deeds				
Personal Services	66,824	66,667	70,000	3,333
Contractual Services	2,259	2,682	5,350	2,668
Commodities	314	625	1,500	875
Capital Outlay		380	1,000	620
Total Register of Deeds	<u>69,397</u>	<u>70,354</u>	<u>77,850</u>	<u>7,496</u>
Unified Court				
Contractual Services	69,817	83,801	100,623	16,822
Commodities	7,197	8,056	9,000	944
Capital Outlay	3,313	7,016	22,500	15,484
Reimbursed Expense	(3,188)	(2,755)		2,755
Total Unified Court	<u>77,139</u>	<u>96,118</u>	<u>132,123</u>	<u>36,005</u>
Courthouse General				
Personal Services	52,211	53,648	52,500	(1,148)
Contractual Services	174,052	172,258	249,000	76,742
Commodities	31,318	35,731	19,000	(16,731)
Capital Outlay	2,547	17,160	40,000	22,840
Reimbursed Expense	(23,561)	(21,036)		21,036
Total Courthouse General	<u>236,567</u>	<u>257,761</u>	<u>360,500</u>	<u>102,739</u>
Appraiser				
Personal Services	30,004	45,243	43,100	(2,143)
Contractual Services	2,387	686	1,100	414
Commodities	1,151	981	800	(181)
Capital Outlay	136	448	1,700	1,252
Total Appraiser	<u>33,678</u>	<u>47,358</u>	<u>46,700</u>	<u>(658)</u>
Appropriations				
Contractual Services	5,000	5,500	5,500	
Other General Government				
Contractual Services	5,778	4,914	4,914	
CASA				
Contractual Services	6,930	6,930	6,930	
Total General Government	<u>850,428</u>	<u>895,047</u>	<u>1,091,517</u>	<u>196,470</u>
Public Works				
Zoning				
Personal Services	35,836	30,134	45,375	15,241
Contractual Services	2,532	2,722	5,000	2,278
Commodities	1,975	1,306	3,500	2,194
Capital Outlay		1,881	2,500	619
Reimbursed Expense		(861)		861
Total Zoning	<u>40,343</u>	<u>35,182</u>	<u>56,375</u>	<u>21,193</u>
Maintenance				
Contractual Services		12,988		(12,988)
Total Public Works	<u>40,343</u>	<u>48,170</u>	<u>56,375</u>	<u>8,205</u>
Public Safety				
Sheriff				
Personal Services	322,925	326,042	317,000	(9,042)
Contractual Services	70,447	59,567	70,000	10,433
Commodities	75,448	58,930	90,000	31,070
Capital Outlay	23,896	37,070	30,000	(7,070)
Reimbursed Expense	(12,491)	(3,301)		3,301
Total Sheriff	<u>480,225</u>	<u>478,308</u>	<u>507,000</u>	<u>28,692</u>

See accompanying notes to financial statements

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Sheriff - Dispatch				
Personal Services	\$	99,781	125,000	25,219
Contractual Services		34,254	25,000	(9,254)
Commodities		2,338	25,000	22,662
Capital Outlay		9,754	10,000	246
Total Sheriff - Dispatch		<u>146,127</u>	<u>185,000</u>	<u>38,873</u>
Sheriff - Jail				
Personal Services	213,078	294,697	429,000	134,303
Contractual Services	188,782	156,977	80,000	(76,977)
Commodities	8,820	42,051	110,000	67,949
Capital Outlay	1,046	7,080	5,000	(2,080)
Operating Transfers Out	111,500			
Reimbursed Expense	(29,576)	(14,291)		14,291
Total Sheriff - Jail	<u>493,650</u>	<u>486,514</u>	<u>624,000</u>	<u>137,486</u>
Juvenile Detention				
Contractual Services	17,125	25,208	35,000	9,792
Emergency Preparedness				
Personal Services	35,881	30,654	43,000	12,346
Contractual Services	6,993	26,091	18,500	(7,591)
Commodities	1,507	8,759	6,000	(2,759)
Capital Outlay	6,253	11,066	18,000	6,934
Reimbursed Expense	(8,306)	(500)		500
Total Emergency Preparedness	<u>42,328</u>	<u>76,070</u>	<u>85,500</u>	<u>9,430</u>
Total Public Safety	<u>1,033,328</u>	<u>1,212,227</u>	<u>1,436,500</u>	<u>224,273</u>
Health				
Coroner				
Contractual Services	12,752	15,226	9,300	(5,926)
Commodities	843			
Reimbursed Expense	(582)	(509)		509
Total Coroner	<u>13,013</u>	<u>14,717</u>	<u>9,300</u>	<u>(5,417)</u>
Agriculture				
Agricultural Appropriations				
Fair	14,300	15,100	15,100	
Culture and Recreation				
Parks and Recreation				
Contractual Services	6			
Commodities		1,328		(1,328)
Capital Outlay	737			
Total Parks and Recreation	<u>743</u>	<u>1,328</u>		<u>(1,328)</u>
Economic Development				
Economic Development Appropriations				
Contractual Services	20,000	23,500	23,500	
Sanitation				
Landfill				
Personal Services	81,339	82,762	88,000	5,238
Contractual Services	26,553	8,537	32,000	23,463
Commodities	253		4,000	4,000
Capital Outlay	4,309		71,000	71,000
Reimbursed Expense	(480)			
Total Landfill	<u>111,974</u>	<u>91,299</u>	<u>195,000</u>	<u>103,701</u>
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	5,000	5,000	5,000	
Construction				
Equipment				
Courthouse General				
General Government		33,700	50,000	16,300
Reimbursed Expense		(755)		755
Total Courthouse General		<u>32,945</u>	<u>50,000</u>	<u>17,055</u>

See accompanying notes to financial statements

Anderson County, Kansas
General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Debt Service				
Lease Purchase Agreements	\$			
Principal and Interest		428,086	430,873	2,787
Transfers				
Operating Transfers Out	445,690	545,746		(545,746)
Total Expenditures and Transfers	<u>2,534,819</u>	<u>3,313,165</u>	<u>3,313,165</u>	
Receipts Over (Under)				
Expenditures and Transfers	(9,618)	593		
Unencumbered Cash, Beginning	<u>183,788</u>	<u>174,170</u>		
Unencumbered Cash, Ending	<u>174,170</u>	<u>174,763</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Ambulance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 525,656	511,627	507,181	4,446
Motor Vehicle Tax	52,634	61,082	63,159	(2,077)
Recreational Vehicle Tax	1,089	1,150	1,283	(133)
Delinquent Tax	9,352	8,053	10,460	(2,407)
16/20 M Truck Tax	4,420	4,631	5,000	(369)
In Lieu of Tax	170		50	(50)
Total Cash Receipts	<u>593,321</u>	<u>586,543</u>	<u>587,133</u>	<u>(590)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	547,253	552,133	552,133	
Operating Transfers Out	50,000	35,000	35,000	
Total Expenditures and Transfers	<u>597,253</u>	<u>587,133</u>	<u>587,133</u>	
Receipts Over (Under) Expenditures and Transfers	(3,932)	(590)		
Unencumbered Cash, Beginning	<u>5,607</u>	<u>1,675</u>		
Unencumbered Cash, Ending	<u>1,675</u>	<u>1,085</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Conservation District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 24,226	24,563	24,316	247
Motor Vehicle Tax	2,750	2,830	2,911	(81)
Recreational Vehicle Tax	57	53	59	(6)
Delinquent Tax	479	393	482	(89)
16/20 M Truck Tax	241	242	230	12
In Lieu of Tax	8		2	(2)
Total Cash Receipts	<u>27,761</u>	<u>28,081</u>	<u>28,000</u>	<u>81</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	
Total Expenditures and Transfers	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(239)	81		
Unencumbered Cash, Beginning	<u>273</u>	<u>34</u>		
Unencumbered Cash, Ending	<u>34</u>	<u>115</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Direct Election Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 62,065	31,830	31,541	289
Motor Vehicle Tax	5,370	7,165	7,457	(292)
Recreational Vehicle Tax	111	135	152	(17)
Delinquent Tax	1,149	959	1,235	(276)
16/20 M Truck Tax	896	459	590	(131)
In Lieu of Tax	15		6	(6)
Total Cash Receipts	<u>69,606</u>	<u>40,548</u>	<u>40,981</u>	<u>(433)</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	9,685	9,707	13,000	3,293
Contractual Services	39,066	12,802	18,000	5,198
Commodities	3,755	5,923	15,000	9,077
Capital Outlay	2,250		5,000	5,000
Operating Transfers Out	16,000	20,000		(20,000)
Reimbursed Expense	(1,874)			
Total Expenditures and Transfers	<u>68,882</u>	<u>48,432</u>	<u>51,000</u>	<u>2,568</u>
Receipts Over (Under)				
Expenditures and Transfers	724	(7,884)		
Unencumbered Cash, Beginning	<u>11,652</u>	<u>12,376</u>		
Unencumbered Cash, Ending	<u>12,376</u>	<u>4,492</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Employee Benefits Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 638,658	687,967	681,938	6,029
Motor Vehicle Tax	63,898	74,188	76,737	(2,549)
Recreational Vehicle Tax	1,323	1,397	1,559	(162)
Delinquent Tax	12,638	10,416	12,709	(2,293)
16/20 M Truck Tax	6,721	5,581	6,075	(494)
In Lieu of Tax	218		60	(60)
Total Taxes	<u>723,456</u>	<u>779,549</u>	<u>779,078</u>	<u>471</u>
Miscellaneous				
Other		14		14
Total Cash Receipts	<u>723,456</u>	<u>779,563</u>	<u>779,078</u>	<u>485</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	709,690	763,759	810,850	47,091
Reimbursed Expense	(4,736)	(22,163)		22,163
Total Expenditures and Transfers	<u>704,954</u>	<u>741,596</u>	<u>810,850</u>	<u>69,254</u>
Receipts Over (Under)				
Expenditures and Transfers	18,502	37,967		
Unencumbered Cash, Beginning	<u>59,030</u>	<u>77,532</u>		
Unencumbered Cash, Ending	<u>77,532</u>	<u>115,499</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Extension Council Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 95,454	103,809	102,912	897
Motor Vehicle Tax	11,194	11,168	11,471	(303)
Recreational Vehicle Tax	232	210	233	(23)
Delinquent Tax	2,055	1,620	1,900	(280)
16/20 M Truck Tax	1,014	983	908	75
In Lieu of Tax	33		9	(9)
Total Cash Receipts	<u>109,982</u>	<u>117,790</u>	<u>117,433</u>	<u>357</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>111,026</u>	<u>117,433</u>	<u>117,433</u>	
Total Expenditures and Transfers	<u>111,026</u>	<u>117,433</u>	<u>117,433</u>	
Receipts Over (Under)				
Expenditures and Transfers	(1,044)	357		
Unencumbered Cash, Beginning	<u>1,758</u>	<u>714</u>		
Unencumbered Cash, Ending	<u><u>714</u></u>	<u><u>1,071</u></u>		

See accompanying notes to financial statements

Anderson County, Kansas
Fair Building Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,139	2,196	2,159	37
Motor Vehicle Tax	264	251	257	(6)
Recreational Vehicle Tax	5	5	5	
Delinquent Tax	50	38	43	(5)
16/20 M Truck Tax	26	23	20	3
In Lieu of Tax	1		16	(16)
Total Cash Receipts	<u>2,485</u>	<u>2,513</u>	<u>2,500</u>	<u>13</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	2,500	2,500	2,500	
Total Expenditures and Transfers	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	
Receipts Over (Under)				
Expenditures and Transfers	(15)	13		
Unencumbered Cash, Beginning	<u>22</u>	<u>7</u>		
Unencumbered Cash, Ending	<u>7</u>	<u>20</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 56,795	58,866	58,352	514
Motor Vehicle Tax	7,623	6,697	6,826	(129)
Recreational Vehicle Tax	158	126	139	(13)
Delinquent Tax	1,076	898	1,130	(232)
16/20 M Truck Tax	308	681	540	141
In Lieu of Tax	19		5	(5)
Total Cash Receipts	<u>65,979</u>	<u>67,268</u>	<u>66,992</u>	<u>276</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	66,625	67,000	67,000	
Total Expenditures and Transfers	<u>66,625</u>	<u>67,000</u>	<u>67,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(646)	268		
Unencumbered Cash, Beginning	<u>656</u>	<u>10</u>		
Unencumbered Cash, Ending	<u>10</u>	<u>278</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Historical Society Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 8,006	11,184	11,068	116
Motor Vehicle Tax	992	939	962	(23)
Recreational Vehicle Tax	21	18	20	(2)
Delinquent Tax	188	145	159	(14)
16/20 M Truck Tax	99	87	76	11
In Lieu of Tax	3		1	(1)
Total Cash Receipts	<u>9,309</u>	<u>12,373</u>	<u>12,286</u>	<u>87</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	9,407	12,286	12,286	
Total Expenditures and Transfers	<u>9,407</u>	<u>12,286</u>	<u>12,286</u>	
Receipts Over (Under)				
Expenditures and Transfers	(98)	87		
Unencumbered Cash, Beginning	<u>172</u>	<u>74</u>		
Unencumbered Cash, Ending	<u>74</u>	<u>161</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Mental Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 49,207	58,594	58,114	480
Motor Vehicle Tax	6,225	5,779	5,914	(135)
Recreational Vehicle Tax	129	109	120	(11)
Delinquent Tax	1,121	868	979	(111)
16/20 M Truck Tax	569	546	468	78
In Lieu of Tax	18		5	(5)
Total Cash Receipts	<u>57,269</u>	<u>65,896</u>	<u>65,600</u>	<u>296</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	57,900	65,600	65,600	
Total Expenditures and Transfers	<u>57,900</u>	<u>65,600</u>	<u>65,600</u>	
Receipts Over (Under)				
Expenditures and Transfers	(631)	296		
Unencumbered Cash, Beginning	<u>980</u>	<u>349</u>		
Unencumbered Cash, Ending	<u>349</u>	<u>645</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Mental Retardation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 32,991	35,059	34,737	322
Motor Vehicle Tax	4,053	3,868	3,965	(97)
Recreational Vehicle Tax	84	73	81	(8)
Delinquent Tax	753	578	657	(79)
16/20 M Truck Tax	383	355	314	41
In Lieu of Tax	11		3	(3)
Total Cash Receipts	<u>38,275</u>	<u>39,933</u>	<u>39,757</u>	<u>176</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>38,617</u>	<u>39,776</u>	<u>39,776</u>	
Total Expenditures and Transfers	<u>38,617</u>	<u>39,776</u>	<u>39,776</u>	
Receipts Over (Under)				
Expenditures and Transfers	(342)	157		
Unencumbered Cash, Beginning	<u>678</u>	<u>336</u>		
Unencumbered Cash, Ending	<u>336</u>	<u>493</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 83,577	94,888	94,029	859
Motor Vehicle Tax	10,787	9,826	10,044	(218)
Recreational Vehicle Tax	223	184	204	(20)
Delinquent Tax	2,002	1,496	1,663	(167)
16/20 M Truck Tax	921	949	795	154
In Lieu of Tax	29		8	(8)
Total Cash Receipts	<u>97,539</u>	<u>107,343</u>	<u>106,743</u>	<u>600</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	41,241	40,713	53,000	12,287
Contractual Services	5,437	5,517	7,000	1,483
Commodities	139,315	119,629	140,000	20,371
Capital Outlay	352	766	5,000	4,234
Reimbursed Expense	(76,875)	(72,426)	(83,500)	(11,074)
Total Expenditures and Transfers	<u>109,470</u>	<u>94,199</u>	<u>121,500</u>	<u>27,301</u>
Receipts Over (Under)				
Expenditures and Transfers	(11,931)	13,144		
Unencumbered Cash, Beginning	<u>39,392</u>	<u>27,461</u>		
Unencumbered Cash, Ending	<u>27,461</u>	<u>40,605</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Reappraisal Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 126,300	128,330	127,237	1,093
Motor Vehicle Tax	15,513	14,810	15,178	(368)
Recreational Vehicle Tax	321	278	308	(30)
Delinquent Tax	2,807	2,170	2,514	(344)
16/20 M Truck Tax	1,404	1,362	1,202	160
In Lieu of Tax	42		12	(12)
Total Cash Receipts	<u>146,387</u>	<u>146,950</u>	<u>146,451</u>	<u>499</u>
Expenditures and Transfers				
General Government				
Reappraisal				
Personal Services	125,495	121,654	124,000	2,346
Contractual Services	8,442	9,032	12,050	3,018
Commodities	6,990	6,848	7,900	1,052
Capital Outlay	3,579	3,899	3,650	(249)
Operating Transfers Out	9,000	9,100		(9,100)
Reimbursed Expense	(6,010)	(3,002)		3,002
Total Expenditures and Transfers	<u>147,496</u>	<u>147,531</u>	<u>147,600</u>	<u>69</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,109)	(581)		
Unencumbered Cash, Beginning	<u>3,406</u>	<u>2,297</u>		
Unencumbered Cash, Ending	<u>2,297</u>	<u>1,716</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Road and Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,662,411	1,817,934	1,802,044	15,890
Motor Vehicle Tax	168,370	193,263	199,745	(6,482)
Recreational Vehicle Tax	3,484	3,639	4,058	(419)
Delinquent Tax	30,950	26,156	33,081	(6,925)
16/20 M Truck Tax	14,181	14,813	15,814	(1,001)
In Lieu of Tax	571		157	(157)
Total Taxes	<u>1,879,967</u>	<u>2,055,805</u>	<u>2,054,899</u>	<u>906</u>
Intergovernmental				
Special City & County Highway	428,374	386,441	431,425	(44,984)
Equalization and Adjustment	10,831		10,550	(10,550)
Total Intergovernmental	<u>439,205</u>	<u>386,441</u>	<u>441,975</u>	<u>(55,534)</u>
Miscellaneous				
Other	76,560			
Total Cash Receipts	<u>2,395,732</u>	<u>2,442,246</u>	<u>2,496,874</u>	<u>(54,628)</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	739,814	742,916	800,000	57,084
Contractual Services	40,709	177,553	84,000	(93,553)
Commodities	1,064,197	1,048,777	1,050,000	1,223
Capital Outlay	228,659	273,888	280,000	6,112
Operating Transfers Out	382,000	660,000	357,100	(302,900)
Reimbursed Expense	(167,872)	(403,791)	(40,000)	363,791
Total Expenditures and Transfers	<u>2,287,507</u>	<u>2,499,343</u>	<u>2,531,100</u>	<u>31,757</u>
Receipts Over (Under)				
Expenditures and Transfers	108,225	(57,097)		
Unencumbered Cash, Beginning	45,483	153,708		
Unencumbered Cash, Ending	<u>153,708</u>	<u>96,611</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Rural Fire District No. 1 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 288,824	207,386	206,472	914
Motor Vehicle Tax	27,386	30,373	30,773	(400)
Recreational Vehicle Tax	601	567	618	(51)
Delinquent Tax	3,559	2,531	2,000	531
16/20 M Truck Tax	2,907	3,185	3,166	19
Total Cash Receipts	<u>323,277</u>	<u>244,042</u>	<u>243,029</u>	<u>1,013</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Personal Services	45,644	39,299	49,000	9,701
Contractual Services	58,725	71,858	79,000	7,142
Commodities	54,781	61,230	45,000	(16,230)
Capital Outlay	48,595	74,434	87,000	12,566
Operating Transfers Out	118,000	28,500		(28,500)
Reimbursed Expense	(4,637)	(15,517)		15,517
Total Expenditures and Transfers	<u>321,108</u>	<u>259,804</u>	<u>260,000</u>	<u>196</u>
Receipts Over (Under)				
Expenditures and Transfers	2,169	(15,762)		
Unencumbered Cash, Beginning	<u>21,678</u>	<u>23,847</u>		
Unencumbered Cash, Ending	<u>23,847</u>	<u>8,085</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Service Program for the Elderly Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 36,853	46,861	46,478	383
Motor Vehicle Tax	4,853	4,338	4,429	(91)
Recreational Vehicle Tax	100	81	90	(9)
Delinquent Tax	850	656	734	(78)
16/20 M Truck Tax	386	428	351	77
In Lieu of Tax	14		3	(3)
Total Cash Receipts	<u>43,056</u>	<u>52,364</u>	<u>52,085</u>	<u>279</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	<u>43,523</u>	<u>52,216</u>	<u>52,216</u>	
Total Expenditures and Transfers	<u>43,523</u>	<u>52,216</u>	<u>52,216</u>	
Receipts Over (Under)				
Expenditures and Transfers	(467)	148		
Unencumbered Cash, Beginning	<u>806</u>	<u>339</u>		
Unencumbered Cash, Ending	<u>339</u>	<u>487</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Special Alcohol Program Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 6,667	7,028	6,995	33
Total Cash Receipts	<u>6,667</u>	<u>7,028</u>	<u>6,995</u>	<u>33</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	6,667	7,028	6,995	(33)
Total Expenditures and Transfers	<u>6,667</u>	<u>7,028</u>	<u>6,995</u>	<u>(33)</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

See accompanying notes to financial statements

Anderson County, Kansas
Special Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 117,401	239,333	237,203	2,130
Motor Vehicle Tax	13,826	13,741	14,108	(367)
Recreational Vehicle Tax	286	258	287	(29)
Delinquent Tax	3,464	2,370	2,337	33
16/20 M Truck Tax	1,142	1,217	1,117	100
In Lieu of Tax	59		11	(11)
Total Cash Receipts	<u>136,178</u>	<u>256,919</u>	<u>255,063</u>	<u>1,856</u>
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	58,264	58,162	64,000	5,838
Contractual Services	7,319	13,791	275,000	261,209
Commodities	23,234	45,691	80,000	34,309
Capital Outlay	105,407	2,400	110,000	107,600
Total Expenditures and Transfers	<u>194,224</u>	<u>120,044</u>	<u>529,000</u>	<u>408,956</u>
Receipts Over (Under)				
Expenditures and Transfers	(58,046)	136,875		
Unencumbered Cash, Beginning	<u>419,541</u>	<u>361,495</u>		
Unencumbered Cash, Ending	<u>361,495</u>	<u>498,370</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Special Liability Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 40,714	49,194	48,745	449
Motor Vehicle Tax	5,837	4,813	4,894	(81)
Recreational Vehicle Tax	121	90	99	(9)
Delinquent Tax	1,056	780	810	(30)
16/20 M Truck Tax	601	510	387	123
In Lieu of Tax	15		4	(4)
Total Cash Receipts	<u>48,344</u>	<u>55,387</u>	<u>54,939</u>	<u>448</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	55,000	52,852	55,000	2,148
Total Expenditures and Transfers	<u>55,000</u>	<u>52,852</u>	<u>55,000</u>	<u>2,148</u>
Receipts Over (Under)				
Expenditures and Transfers	(6,656)	2,535		
Unencumbered Cash, Beginning	<u>7,175</u>	<u>519</u>		
Unencumbered Cash, Ending	<u>519</u>	<u>3,054</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Special Park and Recreation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,168	1,535	975	560
Total Cash Receipts	<u>1,168</u>	<u>1,535</u>	<u>975</u>	<u>560</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Parks and Recreation				
Contractual Services			5,792	5,792
Total Expenditures and Transfers			<u>5,792</u>	<u>5,792</u>
Receipts Over (Under)				
Expenditures and Transfers	1,168	1,535		
Unencumbered Cash, Beginning	<u>3,771</u>	<u>4,939</u>		
Unencumbered Cash, Ending	<u>4,939</u>	<u>6,474</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Special Ambulance Vehicle Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 50,000	35,000
Total Cash Receipts	50,000	35,000
Expenditures and Transfers		
Public Safety		
Ambulance Service		3,583
Contractual Services		1,120
Capital Outlay	92,500	4,703
Total Expenditures and Transfers	92,500	4,703
Receipts Over (Under)		
Expenditures and Transfers	(42,500)	30,297
Unencumbered Cash, Beginning	54,169	11,669
Unencumbered Cash, Ending	11,669	41,966

See accompanying notes to financial statements

Anderson County, Kansas
Special Capital Improvement Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 352,000	250,000
Total Cash Receipts	352,000	250,000
Expenditures and Transfers		
Reconstruction and Remodeling		
Contractual Services		3,675
Commodities		869
Capital Outlay		333,471
Reimbursed Expense		(50,323)
Total Expenditures and Transfers		287,692
Receipts Over (Under)		
Expenditures and Transfers	352,000	(37,692)
Unencumbered Cash, Beginning		352,000
Unencumbered Cash, Ending	352,000	314,308

See accompanying notes to financial statements

Anderson County, Kansas
Special Equipment Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 25,000	138,346
Total Cash Receipts	25,000	138,346
Expenditures and Transfers		
Equipment		
Equipment		
Operating Transfers Out	53,690	
General Government	5,164	26,449
Total Expenditures and Transfers	58,854	26,449
Receipts Over (Under)		
Expenditures and Transfers	(33,854)	111,897
Unencumbered Cash, Beginning	894,771	860,917
Unencumbered Cash, Ending	860,917	972,814

See accompanying notes to financial statements

Anderson County, Kansas
Jail Maintenance Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 111,500	186,500
Total Cash Receipts	<u>111,500</u>	<u>186,500</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	6,621	14,058
Commodities		10,589
Capital Outlay		72,980
Total Expenditures and Transfers	<u>6,621</u>	<u>97,627</u>
 Receipts Over (Under)		
Expenditures and Transfers	104,879	88,873
 Unencumbered Cash, Beginning	<u>69,441</u>	<u>174,320</u>
Unencumbered Cash, Ending	<u><u>174,320</u></u>	<u><u>263,193</u></u>

See accompanying notes to financial statements

Anderson County, Kansas
Jail Sales Tax Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes		
Countywide Sales Tax	\$ 387,430	373,033
Total Cash Receipts	387,430	373,033
Expenditures and Transfers		
Transfers		
Operating Transfers Out		428,086
Total Expenditures and Transfers		428,086
Receipts Over (Under)		
Expenditures and Transfers	387,430	(55,053)
Unencumbered Cash, Beginning	223,439	610,869
Unencumbered Cash, Ending	610,869	555,816

See accompanying notes to financial statements

Anderson County, Kansas
Special Highway Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 192,000	350,000
Total Cash Receipts	192,000	350,000
Expenditures and Transfers		
Equipment		
Construction		
Public Works		256,276
Reimbursed Expense		(69,446)
Total Expenditures and Transfers		186,830
Receipts Over (Under)		
Expenditures and Transfers	192,000	163,170
Unencumbered Cash, Beginning	356,870	548,870
Unencumbered Cash, Ending	548,870	712,040

See accompanying notes to financial statements

Anderson County, Kansas
Special Machinery Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 190,000	310,000
Total Cash Receipts	190,000	310,000
Expenditures and Transfers		
Equipment		
Equipment		
Public Works	36,526	126,228
Total Expenditures and Transfers	36,526	126,228
Receipts Over (Under)		
Expenditures and Transfers	153,474	183,772
Unencumbered Cash, Beginning	363,000	516,474
Unencumbered Cash, Ending	516,474	700,246

See accompanying notes to financial statements

Anderson County, Kansas
Special Rural Fire Equipment Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 118,000	28,500
Total Cash Receipts	<u>118,000</u>	<u>28,500</u>
 Expenditures and Transfers		
Public Safety		
Fire Protection		
Contractual Services	15	28,279
Commodities	85	3,699
Capital Outlay	93,078	52,514
Reimbursed Expense		(2,600)
Total Expenditures and Transfers	<u>93,178</u>	<u>81,892</u>
 Receipts Over (Under)		
Expenditures and Transfers	24,822	(53,392)
 Unencumbered Cash, Beginning	<u>112,419</u>	<u>137,241</u>
Unencumbered Cash, Ending	<u><u>137,241</u></u>	<u><u>83,849</u></u>

See accompanying notes to financial statements

Anderson County, Kansas
Welda Sewer District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 23,609	21,739		21,739
Licenses, Fees, and Permits				
Service Fees	8,511	9,786	20,000	(10,214)
Total Cash Receipts	<u>32,120</u>	<u>31,525</u>	<u>20,000</u>	<u>11,525</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	1,254	1,875		(1,875)
Commodities	238			
Capital Outlay		224		(224)
Operating Transfers Out	20,000	15,000	20,000	5,000
Total Expenditures and Transfers	<u>21,492</u>	<u>17,099</u>	<u>20,000</u>	<u>2,901</u>
Receipts Over (Under)				
Expenditures and Transfers	10,628	14,426		
Unencumbered Cash, Beginning	<u>12,832</u>	<u>23,460</u>		
Unencumbered Cash, Ending	<u>23,460</u>	<u>37,886</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 27,405	27,899	28,000	(101)
Use of Money and Property				
Interest on Investments	658	601	1,000	(399)
Total Cash Receipts	<u>28,063</u>	<u>28,500</u>	<u>29,000</u>	<u>(500)</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	43,472	44,598	81,357	36,759
Commodities	540	615		(615)
Capital Outlay	235	13,749		(13,749)
Reimbursed Expense	(1,000)			
Total Expenditures and Transfers	<u>43,247</u>	<u>58,962</u>	<u>81,357</u>	<u>22,395</u>
Receipts Over (Under)				
Expenditures and Transfers	(15,184)	(30,462)		
Unencumbered Cash, Beginning	<u>73,356</u>	<u>58,172</u>		
Unencumbered Cash, Ending	<u>58,172</u>	<u>27,710</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Wireless Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
State Grant	\$ 94,956			
Licenses, Fees, and Permits				
Emergency Telephone Tax	10,003	10,074	9,000	1,074
Use of Money and Property				
Interest on Investments	276	416	1,000	(584)
Total Cash Receipts	<u>105,235</u>	<u>10,490</u>	<u>10,000</u>	<u>490</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	9,130	11,789	40,327	28,538
Reimbursed Expense	(2,097)	(232)		232
Total Expenditures and Transfers	<u>7,033</u>	<u>11,557</u>	<u>40,327</u>	<u>28,770</u>
Receipts Over (Under)				
Expenditures and Transfers	98,202	(1,067)		
Unencumbered Cash, Beginning	(65,529)	32,673		
Unencumbered Cash, Ending	<u>32,673</u>	<u>31,606</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Bond and Interest Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 239,626	244,429	242,266	2,163
Motor Vehicle Tax	30,009	28,124	28,797	(673)
Recreational Vehicle Tax	621	528	585	(57)
Delinquent Tax	5,535	4,211	4,769	(558)
16/20 M Truck Tax	2,848	2,630	2,280	350
In Lieu of Tax	79		23	(23)
Total Cash Receipts	<u>278,718</u>	<u>279,922</u>	<u>278,720</u>	<u>1,202</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	120,000	125,000	125,000	
Interest	163,290	156,290	156,290	
Commission & Postage	3	3	50	47
Total Expenditures and Transfers	<u>283,293</u>	<u>281,293</u>	<u>281,340</u>	<u>47</u>
Receipts Over (Under) Expenditures and Transfers	(4,575)	(1,371)		
Unencumbered Cash, Beginning	<u>19,531</u>	<u>14,956</u>		
Unencumbered Cash, Ending	<u>14,956</u>	<u>13,585</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Welda Sewer Bond and Interest Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Transfers				
Operating Transfers In	\$ 20,000	15,000	20,000	(5,000)
Total Cash Receipts	<u>20,000</u>	<u>15,000</u>	<u>20,000</u>	<u>(5,000)</u>
Expenditures and Transfers				
Debt Service				
Temporary Notes				
Rural Development Loan				
Principal and Interest	15,440	19,840	19,840	
Total Expenditures and Transfers	<u>15,440</u>	<u>19,840</u>	<u>19,840</u>	
Receipts Over (Under)				
Expenditures and Transfers	4,560	(4,840)		
Unencumbered Cash, Beginning	<u>985</u>	<u>5,545</u>		
Unencumbered Cash, Ending	<u>5,545</u>	<u>705</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Jail Construction Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 93,690	
Miscellaneous		
Payments from Trustee	281,747	
Total Cash Receipts	375,437	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	375,437	
Unencumbered Cash, Beginning	(375,437)	
Unencumbered Cash, Ending		

See accompanying notes to financial statements

Anderson County, Kansas
Solid Waste Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 186,787	225,981	170,000	55,981
Miscellaneous				
Other	603	9,393		9,393
Total Cash Receipts	<u>187,390</u>	<u>235,374</u>	<u>170,000</u>	<u>65,374</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Contractual Services	117,833	95,332	110,000	14,668
Commodities	18,090	7,021	15,000	7,979
Capital Outlay	90,078	26,294	35,000	8,706
Reimbursed Expense		(19,675)		19,675
Total Expenditures and Transfers	<u>226,001</u>	<u>108,972</u>	<u>160,000</u>	<u>51,028</u>
Receipts Over (Under)				
Expenditures and Transfers	(38,611)	126,402		
Unencumbered Cash, Beginning	<u>103,933</u>	<u>65,322</u>		
Unencumbered Cash, Ending	<u>65,322</u>	<u>191,724</u>		

See accompanying notes to financial statements

Anderson County, Kansas
Special Auto Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$ 1,225	1,225
Licenses, Fees, and Permits		
Officer Fees	75,840	73,874
Transfers		
Operating Transfers In	900	
Miscellaneous		
Other	36	36
Total Cash Receipts	<u>78,001</u>	<u>75,135</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	66,320	59,755
Contractual Services	2,168	3,406
Commodities	2,591	1,483
Capital Outlay	970	348
Operating Transfers Out	7,594	6,648
Reimbursed Expense	(696)	(5)
Total Expenditures and Transfers	<u>78,947</u>	<u>71,635</u>
Receipts Over (Under)		
Expenditures and Transfers	(946)	3,500
Unencumbered Cash, Beginning	<u>7,594</u>	<u>6,648</u>
Unencumbered Cash, Ending	<u><u>6,648</u></u>	<u><u>10,148</u></u>

See accompanying notes to financial statements

Anderson County, Kansas
Prosecuting Attorney Training Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 654	1,268
Total Cash Receipts	<u>654</u>	<u>1,268</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	327	441
Total Expenditures and Transfers	<u>327</u>	<u>441</u>
 Receipts Over (Under)		
Expenditures and Transfers	327	827
 Unencumbered Cash, Beginning	<u>1,757</u>	<u>2,084</u>
Unencumbered Cash, Ending	<u><u>2,084</u></u>	<u><u>2,911</u></u>

See accompanying notes to financial statements

Anderson County, Kansas
Special Law Enforcement Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 154	
Licenses, Fees, and Permits		
Officer Fees	1,120	1,080
Miscellaneous		
Sale of Confiscations		10,133
Total Cash Receipts	<u>1,274</u>	<u>11,213</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		11
Capital Outlay	9,100	1,884
Total Expenditures and Transfers	<u>9,100</u>	<u>1,895</u>
Receipts Over (Under)		
Expenditures and Transfers	(7,826)	9,318
Unencumbered Cash, Beginning	8,043	217
Unencumbered Cash, Ending	<u>217</u>	<u>9,535</u>

See accompanying notes to financial statements

Anderson County, Kansas
Special Sex Offender Fee Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 820	980
Total Cash Receipts	820	980
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	820	980
Unencumbered Cash, Beginning	320	1,140
Unencumbered Cash, Ending	1,140	2,120

See accompanying notes to financial statements

Anderson County, Kansas
Inmate Commissary Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Sheriff - Jail		
Contractual Services	25	1,920
Commodities		1,098
Capital Outlay		2,094
Total Expenditures and Transfers	25	5,112
Receipts Over (Under)		
Expenditures and Transfers	(25)	(5,112)
Unencumbered Cash, Beginning	4,834	4,809
Unencumbered Cash, Ending	4,809	(303)

See accompanying notes to financial statements

Anderson County, Kansas
Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,023	8,540
Use of Money and Property		
Interest on Investments	262	404
Total Cash Receipts	<u>10,285</u>	<u>8,944</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	2,462	1,799
Commodities	420	501
Capital Outlay	5,306	1,397
Total Expenditures and Transfers	<u>8,188</u>	<u>3,697</u>
Receipts Over (Under)		
Expenditures and Transfers	2,097	5,247
Unencumbered Cash, Beginning	<u>27,458</u>	<u>29,555</u>
Unencumbered Cash, Ending	<u><u>29,555</u></u>	<u><u>34,802</u></u>

See accompanying notes to financial statements

Anderson County, Kansas
 Prosecuting Attorney Check Fees Fund
 Statement of Cash Receipts and Expenditures - Actual
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,490	1,500
Total Cash Receipts	<u>1,490</u>	<u>1,500</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	160	<u> </u>
Total Expenditures and Transfers	<u>160</u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	1,330	1,500
 Unencumbered Cash, Beginning	<u>2,460</u>	<u>3,790</u>
Unencumbered Cash, Ending	<u><u>3,790</u></u>	<u><u>5,290</u></u>

See accompanying notes to financial statements

Anderson County, Kansas
County Attorney Child Abuse Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$	
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>282</u>	
Total Expenditures and Transfers	<u>282</u>	
Receipts Over (Under)		
Expenditures and Transfers	(282)	
Unencumbered Cash, Beginning	<u>282</u>	
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

See accompanying notes to financial statements

Anderson County, Kansas
County Attorney VOCA Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 30,011	27,398
Transfers		
Operating Transfers In	7,038	10,031
Total Cash Receipts	<u>37,049</u>	<u>37,429</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Personal Services	30,600	22,080
Contractual Services	9,283	6,162
Commodities	77	
Total Expenditures and Transfers	<u>39,960</u>	<u>28,242</u>
 Receipts Over (Under)		
Expenditures and Transfers	(2,911)	9,187
 Unencumbered Cash, Beginning	(6,276)	(9,187)
Unencumbered Cash, Ending	<u>(9,187)</u>	<u> </u>

See accompanying notes to financial statements

Anderson County, Kansas
D.A.R.E. Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	\$ 2,107	2,868
Other		150
Total Cash Receipts	2,107	3,018
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	283	231
Commodities	1,622	3,851
Total Expenditures and Transfers	1,905	4,082
Receipts Over (Under)		
Expenditures and Transfers	202	(1,064)
Unencumbered Cash, Beginning	3,912	4,114
Unencumbered Cash, Ending	4,114	3,050

See accompanying notes to financial statements

Anderson County, Kansas
LEPC Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 6,999	5,018
Licenses, Fees, and Permits		
Officer Fees	2,420	1,710
Total Cash Receipts	<u>9,419</u>	<u>6,728</u>
 Expenditures and Transfers		
Health		
Local Emergency Planning Committee		
Personal Services	4,692	4,034
Contractual Services	1,698	1,940
Commodities	46	492
Reimbursed Expense	(12)	
Total Expenditures and Transfers	<u>6,424</u>	<u>6,466</u>
 Receipts Over (Under)		
Expenditures and Transfers	2,995	262
 Unencumbered Cash, Beginning	<u>12,580</u>	<u>15,575</u>
Unencumbered Cash, Ending	<u><u>15,575</u></u>	<u><u>15,837</u></u>

See accompanying notes to financial statements

Anderson County, Kansas
Diversion Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 13,028	20,251
Total Cash Receipts	<u>13,028</u>	<u>20,251</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	265	1,291
Commodities		61
Capital Outlay		2,555
Operating Transfers Out	7,038	10,031
Reimbursed Expense		(300)
Total Expenditures and Transfers	<u>7,303</u>	<u>13,638</u>
 Receipts Over (Under)		
Expenditures and Transfers	5,725	6,613
 Unencumbered Cash, Beginning	<u>7,386</u>	<u>13,111</u>
Unencumbered Cash, Ending	<u><u>13,111</u></u>	<u><u>19,724</u></u>

See accompanying notes to financial statements

Anderson County, Kansas
Hazardous Material Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Sanitation		
Commodities	491	
Total Expenditures and Transfers	491	
Receipts Over (Under)		
Expenditures and Transfers	(491)	
Unencumbered Cash, Beginning	491	
Unencumbered Cash, Ending		

See accompanying notes to financial statements

Anderson County, Kansas
Sheriff Reward Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	300	
Reimbursed Expense	(300)	
Total Expenditures and Transfers	_____	_____
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	965	965
Unencumbered Cash, Ending	965	965

See accompanying notes to financial statements

Agency Funds

Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2009

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Kincaid - General	\$	18,606	18,606	
Kincaid - Bond and Interest		11,991	11,991	
Westphalia - General		8,758	8,758	
Garnett - Library	64	115,918	115,982	
Garnett - Airport	21	37,874	37,895	
Garnett - Parks	71	125,835	125,906	
Garnett - Recreation	50	90,210	90,260	
Garnett - Employee Benefits	67	124,139	124,206	
Garnett - Law Enforcement	173	320,594	320,767	
Garnett - Bond and Interest	47	88,248	88,295	
Garnett - Special Street		30,318	30,318	
Garnett - Special Sewer		133	133	
Garnett - Weed Cutting		4,850	4,850	
Colony - General		11,511	11,511	
Colony - Library		3,466	3,466	
Colony - Employee Benefits		4,372	4,372	
Colony - Bond and Interest		24	24	
Greeley - General		61,249	61,249	
Subtotal Cities	<u>493</u>	<u>1,058,096</u>	<u>1,058,589</u>	
Townships:				
Walker - General		717	717	
Washington - General		2,439	2,439	
Welda - General		16,161	16,161	
Westphalia - General		10,206	10,206	
Jackson - General		133	133	
Lincoln - General		2,268	2,268	
Lone Elm - General		8,162	8,162	
Monroe - General		107	107	
Ozark - General		2,174	2,174	
Putnam - General		2,144	2,144	
Reeder - General		4,037	4,037	
Reeder - Cemetery		4	4	
Subtotal Townships		<u>48,552</u>	<u>48,552</u>	
Schools:				
USD #365 - General	227	999,589	999,697	119
USD #365 - Capital Outlay	45	264,596	264,641	
USD #365 - Bond and Interest	81	456,929	457,010	
USD #365 - Supplemental General	212	1,148,650	1,148,862	
USD #479 - General		247,698	247,584	114
USD #479 - Supplemental General		184,412	184,412	
USD #287 - General		2,828	2,828	
USD #287 - Recreation		300	300	
USD #287 - Supplemental General		3,928	3,928	
Subtotal Schools	<u>565</u>	<u>3,308,930</u>	<u>3,309,262</u>	<u>233</u>

See accompanying notes to financial statements

Anderson County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2009

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Richmond	\$	493	493	
Colony-Ozark		8,743	8,743	
Glenloch		2,118	2,118	
Mont Ida		1,277	1,277	
Kincaid		7,953	7,953	
Springfield		6,405	6,405	
Greeley-Walker		3,092	3,092	
Subtotal Cemeteries		<u>30,081</u>	<u>30,081</u>	
Watershed Districts:				
Deer Creek Watershed		13,228	13,228	
Jt. Pottowatomie Watershed		120,149	120,149	
Subtotal Watershed Districts		<u>133,377</u>	<u>133,377</u>	
Regional Library:				
SEK Library General		65,790	65,790	
SEK Library Employee Benefits		3,877	3,877	
Subtotal Regional Library		<u>69,667</u>	<u>69,667</u>	
Total Subdivisions	<u>1,058</u>	<u>4,648,703</u>	<u>4,649,528</u>	<u>233</u>
State Funds:				
State Educational Building	11	69,898	69,909	
State Institutional Building	6	34,949	34,955	
State MVT	2,685	13,438	13,370	2,753
State General Fund		19	19	
Total State Funds	<u>2,702</u>	<u>118,304</u>	<u>118,253</u>	<u>2,753</u>
Other Agency Funds:				
Payroll Clearing		3,106,161	3,106,161	
Motor Vehicle Licenses	27	536,924	536,931	20
Driver License Fees		23,256	23,256	
Game Licenses	278	11,231	11,188	321
Road and Bridge Holding	76,560		76,560	
Cereal Malt Beverage Licenses	50	50	100	
Heritage Trust		2,675	2,296	379
Unclaimed Money	4,804		4,804	
Stray Animal		206	25	181
Clerk of Court Release	(5)	322	317	
Cash Bond Deposits		10,254	10,254	
Sales Tax		236,221	236,435	(214)
State VIN Fees	8,858	6,155	4,497	10,516
Treasurer's Holding Account	23,657	65,645	69,328	19,974
Total Other Agency Funds	<u>114,229</u>	<u>3,999,100</u>	<u>4,082,152</u>	<u>31,177</u>
Distributable Funds:				
Current Tax	5,889,494	10,813,408	10,697,768	6,005,134
Delinquent Tax	43,354	227,275	195,383	75,246
Motor Vehicle Tax	44,211	1,019,248	1,030,717	32,742
Recreational Vehicle Tax	567	19,498	19,373	692
Mineral Production Tax		1,917	1,917	
Local Alcoholic Liquor		10,099	10,099	
In Lieu of Tax		2,112		2,112
Neighborhood Revitalization		20,926	20,926	
Total Distributable Funds	<u>5,977,626</u>	<u>12,114,483</u>	<u>11,976,183</u>	<u>6,115,926</u>
Total Agency Funds	<u>6,095,615</u>	<u>20,880,590</u>	<u>20,826,116</u>	<u>6,150,089</u>

See accompanying notes to financial statements

County of Anderson, Kansas
Statement of Changes in Long Term Debt
For the Year Ended December 31, 2009

Statement 5

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>Lease Purchase Agreements</u>										
Firetruck	4.250%	8/13/2004	110,000	8/13/2014	\$ 71,403		10,698		60,705	3,035
Jail Building	3.50-5.00%	4/1/2008	5,500,000	8/1/2028	5,500,000		100,000		5,400,000	328,882
<u>General Obligation Bonds</u>										
1999 Hospital G.O. Bonds	4.90-6.75%	7/15/1999	3,800,000	8/1/2026	330,000		105,000		225,000	16,453
G.O. Refunding and Improvement Bonds	4.00-5.00%	12/15/2005	3,320,000	8/1/2026	3,225,000		20,000		3,205,000	139,837
G.O. Sewer District Bond 2007-A	4.125%	6/18/2007	268,300	6/26/2047	268,300		3,300		265,000	11,067
G.O. Sewer District Bond 2007-B	4.125%	6/18/2007	46,000	6/26/2047	46,000		500		45,500	1,897
G.O. Sewer District Bond 2007-C	4.125%	6/18/2007	60,000	6/26/2047	60,000		600		59,400	2,475
<u>Compensated Absences:</u>										
Sick Leave/Vacation Maximum Potential Liability					160,432			18,823	179,255	-
Total Long-Term Debt					<u>9,661,135</u>	<u>-</u>	<u>240,098</u>	<u>18,823</u>	<u>9,439,860</u>	<u>503,646</u>

Schedule of Maturity of Long-Term Debt:

	<u>Lease Purchase Agreements</u>		<u>General Obligation Bonds</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2010 \$	211,153	247,610	134,200	165,603	758,566
2011	211,627	240,136	144,200	159,130	755,093
2012	212,116	232,646	154,200	152,149	751,111
2013	227,636	225,127	164,300	144,476	761,539
2014	238,173	216,850	169,400	136,299	760,722
2015-2019	1,240,000	946,165	977,700	557,284	3,721,149
2020-2024	1,560,000	639,000	1,218,600	336,379	3,753,979
2025-2029	1,560,000	206,000	590,700	91,297	2,447,997
2030-2034			51,600	46,778	98,378
2035-2039			62,700	35,281	97,981
2040-2044			77,000	21,182	98,182
2045-2047			55,300	4,620	59,920
	<u>5,460,705</u>	<u>2,953,534</u>	<u>3,799,900</u>	<u>1,850,478</u>	<u>14,064,617</u>

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

County of Anderson, Kansas
Notes to Financial Statements
December 31, 2009

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

The County of Anderson, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Anderson, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

B. Basis of Presentation

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 of 2009:

Governmental Funds:

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

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

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

Proprietary 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 (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

County of Anderson, Kansas
Notes to Financial Statements
December 31, 2009

C. Basis of Accounting

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

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

Departure from accounting principles generally accepted in the United States of America - The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

D. Budgets

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

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

County of Anderson, Kansas
Notes to Financial Statements
December 31, 2009

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. During 2009, the County had no such amendments.

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 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, fiduciary funds, and the following special revenue funds:

Special Ambulance Vehicle Fund
Special Equipment Reserve Fund
Jail Maintenance Reserve Fund
Special Highway Fund
Special Machinery Fund
Special Rural Fire Equipment 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. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the General Fund, as provided by Kansas Statutes, or other funds as provided by local resolution.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

County of Anderson, Kansas
Notes to Financial Statements
December 31, 2009

Deposits and Investments

As of December 31, 2009, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ 4,000,000	S&P AAf/S1+

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 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.

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

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 issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any peak periods.

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 and the County's investment policy requires 100% collateralization at all times.

At December 31, 2009, the carrying amount of the County's deposits was \$7,667,739 and the bank balance was \$8,094,228. Of the bank balance, \$1,737,622 was secured by federal depository insurance and the remaining \$6,356,606 was collateralized securities held by the pledging financial institution's agents in the County's name.

At December 31, 2009, the County had invested \$4,000,000 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

County of Anderson, Kansas
Notes to Financial Statements
December 31, 2009

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at the rate established annually by State Statute. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

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

Vacation and Sick Pay

The County's policies regarding vacation and sick leave permit employees to accumulate a maximum of twenty days vacation time and a maximum accumulation of sixty days sick pay. Upon termination, employees are paid for all earned, but unused vacation time, and 50% of earned but unused sick leave. Policies prohibit payment for vacation time in lieu of time off.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

County of Anderson, Kansas
Notes to Financial Statements
December 31, 2009

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

Expenditures and encumbrances exceeded the ending cash balance of the Inmate Commissary Fund at December 31, 2009, in the amount of \$303.

Compliance with Kansas Budget Law

Expenditures and encumbrances exceeded the adopted budget of the Special Alcohol Fund in the amount of \$33.

Compliance with Kansas Depository Security Law

No violations.

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived the maintenance of these records until December 31, 2009, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The KPERS employer rate established by statute for the period January 1, 2009 through December 31, 2009 was 6.54% (5.54% for the period March 1 through November 30). The County employer contributions for the years ending December 31, 2009, 2008, and 2007 were \$128,249, \$117,404, and \$103,798, respectively, equal to the statutory required contributions for each year.

Other Employee Benefits

At December 31, 2009, the maximum potential liability under the County's vacation and sick leave policy is \$90,512 for sick leave, \$80,957 for vacation pay and \$7,786 for compensatory time.

County of Anderson, Kansas
Notes to Financial Statements
December 31, 2009

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Anderson County assessed valuation on November 1, 2009 was \$69,410,337. The outstanding bonded debt at December 31, 2009 is \$3,799,900, however this balance is composed of Hospital General Obligation Bonds, G.O. Advance Refunding Bonds and Welda Sewer Project Bonds, all of which are exempt from this debt limit calculation under Kansas Statutes. The resulting legal debt margin was \$2,082,310.

A schedule of changes in the General Long Term Debt of the County, along with maturities due subsequent to December 31, 2009, is presented in Statement 5.

Lease Purchase Agreements

At December 31, 2009, the County is obligated under two lease purchase agreements. Details of these agreements, including interest rates and payments due subsequent to December 31, 2009 are presented on Statement 5.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 6,648
Jail Sales Tax Reserve Fund	General Fund	428,086
Ambulance Fund	Special Ambulance Vehicle Fund	35,000
Direct Election Fund	Special Equipment Reserve Fund	20,000
Reappraisal Fund	Special Equipment Reserve Fund	9,100
General Fund	Special Capital Improvement Fund	250,000
General Fund	Special Equipment Reserve Fund	109,246
General Fund	Jail Maintenance Reserve Fund	186,500
Road and Bridge Fund	Special Highway Fund	350,000
Road and Bridge Fund	Special Machinery Fund	310,000
Rural Fire District No. 1 Fund	Special Rural Fire Equipment Fund	28,500
Welda Sewer District Fund	Welda Sewer Bond and Interest Fund	15,000
Diversion Fees Fund	County Attorney VOCA Grant Fund	10,031

Note 4 Closure and Postclosure Care Costs of Landfill

During 1995, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The final closure was completed during 1996. Engineer estimates made at the time of closing were that it would cost \$21,200 per year over the thirty year monitoring period to provide for monitoring and post-closure care of the landfill site. However, in the years following the landfill's closure, the actual costs have been lower than these estimates.

Note 5 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

County of Anderson, Kansas
Notes to Financial Statements
December 31, 2009

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

As part of their risk management plan, the County has joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management.

Jail Construction Project - Anderson County Public Building Commission

During 2007, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. The purpose of this PBC was to issue revenue bonds for the construction of a jail facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were then secured by a Lease Agreement between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due. Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included.

Also during 2007, the County held a special election and gained approval for a special sales tax to pay for the construction and equipping of a jail facility. The proceeds of this sales tax will be used to pay the County's lease payments to the PBC.

Pending Litigation

From time to time, the County is subjected to various litigation or threatened litigation. Although the outcome of this litigation is not presently determinable, it is the opinion of the County's legal counsel that resolution of any current pending matters will not have a material adverse effect on the financial condition of the County.

Note 6 Prior Year Defeasance of Debt

On December 15, 2005 the County issued \$3,320,000 in General Obligation Bonds with interest rates ranging from 4.00% to 5.00%. \$300,000 of these bonds were used in the construction of an ambulance station. The remaining \$3,020,000 were used to advance refund \$2,780,000 of outstanding 1999 Hospital bonds with interest rates ranging from 4.9% to 6.75%. A portion of the 1999 Hospital bonds in the amount of \$610,000 was not refunded. The net proceeds of the refunding issue (after issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payment on the refunded 1999 Hospital bonds until their call date in 2011. As a result, the refunded portion of the 1999 Hospital bonds are consider to be defeased and the liability for those bonds has been removed from the County's financial statements.

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County of Anderson, Kansas
Reconciliation of 2008 Tax Roll
For the Year Ended December 31, 2009

Schedule 1

County Clerk's Abstract of Taxes Levied	\$	11,004,405
Add: Added and Escaped Taxes		47,518
Deduct: Taxes Abated and Cancelled		<u>(167,661)</u>
Tax Roll as Adjusted		<u><u>10,884,262</u></u>
 <u>County Treasurer's Accounting:</u>		
Tax Collections (Net of Refunds)		10,607,785
Uncollected:		
Personal Property	9,941	
Real Estate	<u>267,144</u>	
Total Uncollected		277,085
Tax Roll (Over) Under Accounted For		<u>(608)</u>
Net Tax Roll		<u><u>10,884,262</u></u>

Anderson County, Kansas
County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 1 of 4)

Balance - January 1, 2009 \$ 0

Receipts:

Fish and Game Licenses	\$ 11,232
CMB License and Stamp Fees	125
Community Building Rent	3,080
Dispatch Fees	4,600
Filing Fees	135
Fish and Game Fees	579
Insurance Claim Reimbursements	4,442
Pop Machine	1,163
Reimbursements	22,233
Rural Fire Grant	7,292
Quonset Hut Rentals	755
State Emergency Preparedness Grant	35,720
Swank Park	210
Miscellaneous	317
Emergency Telephone Tax	<u>2,655</u>

Total Receipts 94,538

Disbursements:

To County Treasurer 94,538

Balance - December 31, 2009 0

County of Anderson, Kansas
Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 2 of 4)

Balance - January 1, 2009 \$ 0

Receipts:

Mortgage Registration Fees	\$ 59,167
Recording Fees	16,401
Heritage Trust Fees	2,367
Technology Fees	8,540
Other	<u>77</u>

Total Receipts 86,552

Disbursements:

To County Treasurer	<u>86,552</u>
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Balance - December 31, 2009 0

County of Anderson, Kansas
 Clerk of the District Court
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
 (Page 3 of 4)

Balance - January 1, 2009 \$ 5,951

Receipts:

ASAP Assessments	\$	2,364
Bonds		18,360
County Clerk Fees		3,095
County Reimbursement		1,490
Drivers License Reinstatement Fees		2,781
Fines, Penalties and Forfeitures		73,167
Indigent Defense Fees		2,001
Indigent Defense Reimbursement/Bond Forfeitures		8,939
Interest		2,449
Judicial Branch Surcharge		7,282
Judgments, Sale Proceeds, and Other		1,701,156
Law Library Fees		9,455
LETC Fees		13,051
Marriage License Fees		2,478
PATF Fees		1,273
State Clerk Fees		<u>81,225</u>

Total Receipts 1,930,566

Disbursements:

To State Treasurer	\$	185,093
To County Treasurer		31,559
To Others		<u>312,835</u>

Total Disbursements 529,487

Balance - December 31, 2009 1,407,030

Composition of Ending Balance:

Demand Deposit, Patriots Bank, Garnett, Kansas \$ 1,407,030

County of Anderson, Kansas
Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 4 of 4)

Sheriff Collections

Balance - January 1, 2009 \$ 0

Receipts:

Sheriff Fees	\$ 6,550
Jail Keep, Work Release, Inmate Bonds	8,985
VIN Fees	<u>6,140</u>

Total Receipts 21,675

Disbursements:

To County Treasurer 21,675

Balance - December 31, 2009 0

Jail Inmate Account

Balance - January 1, 2009 \$ 107

Receipts:

Inmate Revenue 3,922

Disbursements:

Inmate Expenses 2,116

Balance - December 31, 2009 1,913

Composition of Ending Balance:

Demand Deposit, Patriots Bank, Garnett, Kansas \$ 1,913