

DECATUR COUNTY, KANSAS
Oberlin, Kansas
Independent Audit Report
January 1, 2009 to December 31, 2009

MAPES & MILLER
Certified Public Accountants
Norton, Kansas

DECATUR COUNTY, KANSAS

Oberlin, Kansas

Financial Statements

January 1, 2009 to December 31, 2009

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MAPES & MILLER

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A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

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To the Board of County Commissioners
Decatur County, Kansas
Oberlin, Kansas 67749

We have audited the accompanying financial statements of the County of Decatur, Oberlin, 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 the Decatur County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the guidance in the Kansas Municipal Audit Guide. Those standards and guidance 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.

The financial statements do not include financial data for the following legally separate component units of the County: Decatur County Memorial Hospital, Decatur County Fair Foundation and the Decatur County Extension Council. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the County's primary government. The effect on the financial statements of the omission of the component units, although not reasonably determinable, is presumed to be material.

As described more fully in Note 1, the County, has prepared these financial statements in conformity with accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

To the Board of County Commissioners
Decatur County, Kansas
Page Two

In our opinion, because of the omission of the component units, as discussed above, and because of the effects of the matter discussed in the preceding paragraph, 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 the County of Decatur, Oberlin Kansas, as of December 31, 2009, or the changes in financial position or, where applicable, its cash flows for the year then ended.

Also in our opinion, except for the effects of omitting the component units as discussed above, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the County of Decatur, Oberlin, Kansas, as of December 31, 2009, and its cash receipts and expenditures, and budget to actual comparisons for the year then ended, 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 Decatur County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, and other federal and state agencies to whose jurisdiction the County is subject and is not intended to be and should not be used by any one other than these specified parties. This restriction is not intended to limit the distribution of this report, which upon acceptance by the County Commissioners, is a matter of public record.

Mapes & Miller

Certified Public Accountants

Norton, Kansas
October 19, 2010

DECATUR COUNTY, KANSAS

STATEMENT 1

Summary of Cash Receipts, Expenditures and Unencumbered Cash

Page 1

For the Year Ended December 31, 2009

Funds	Beginning	Prior Year	Cash	Expenditures	Ending	Add	Ending
	Unencumbered	Cancelled			Unencumbered	Outstanding	
	Cash Balance	Encumbrances	Receipts		Cash Balance	and Accounts Payable	Cash Balance
Governmental Fund Types:							
General	\$ 99,391	0	1,297,805	1,248,429	148,767	42,271	191,038
Special Revenue Funds:							
Road and Bridge	147,313	0	1,080,089	1,036,624	190,778	8,307	199,085
Special Bridge	72,802	0	84,707	29,544	127,965	1,058	129,023
Good Samaritan	76,753	0	16,081	31,986	60,848	0	60,848
Fair Premium	0	0	3,665	3,665	0	0	0
Fair Maintenance	0	0	21,063	21,063	0	0	0
Conservation	1,071	0	20,749	19,000	2,820	0	2,820
Hospital Maintenance	0	0	217,964	217,964	0	0	0
County Health	18,226	0	119,590	117,927	19,889	37	19,926
County Health Capital Outlay	22,343	0	0	0	22,343	0	22,343
Extension Council	0	0	67,469	67,469	0	0	0
Mental Health	0	0	26,988	26,988	0	0	0
Mental Retardation	0	0	28,672	28,672	0	0	0
Noxious Weed	11,802	0	187,650	182,559	16,893	1,071	17,964
Noxious Weed Capital Outlay	12,959	0	0	0	12,959	0	12,959
Election	16,366	0	48,110	19,746	44,730	0	44,730
Employee Benefits	11,122	0	764,647	651,126	124,643	119	124,762
Senior Citizens	3,453	0	78,584	73,877	8,160	1,846	10,006
Special Alcohol and Drug Programs	5,045	0	2,723	500	7,268	0	7,268
Special Parks and Recreation	2,434	0	1,421	345	3,510	0	3,510
Museum	470	0	19,023	19,493	0	0	0
Economic Development	575	0	18,616	20,149	(958)	2,873	1,915
Emergency 911	8,618	0	0	0	8,618	0	8,618
Wireless 911	13,508	0	6,074	12,153	7,429	0	7,429
Rural Fire District No. 1	86,308	0	40,806	75,277	51,837	60	51,897
Special Road Machinery	200,320	0	250,555	111,000	339,875	0	339,875
County Equipment Reserve	99,224	0	8,841	0	108,065	0	108,065

(Continued)

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

DECATUR COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2009

STATEMENT 1
 Page 2

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Fire Equipment	\$ 119,002	0	10,000	0	129,002	0	129,002
Special Vehicle	8,842	0	37,983	39,250	7,575	0	7,575
Register of Deeds Technology	1,557	0	5,534	1,066	6,025	0	6,025
Attorney's Training	204	0	160	0	364	0	364
Bad Check Trust Fund	1,083	0	1,340	0	2,423	0	2,423
Jail Equipment Reserve	2,017	0	2,955	1,210	3,762	0	3,762
Core Grant	401	0	0	0	401	0	401
Infant Seat Program	83	0	0	0	83	0	83
Ambulance Memorial	993	0	805	600	1,198	0	1,198
Rural Fire District Memorial	1,148	0	1,650	0	2,798	0	2,798
Summer Recreation Memorial	3,088	0	0	0	3,088	0	3,088
Good Samaritan Memorial	545,251	0	5,233	0	550,484	0	550,484
Special Law Enforcement Trust	1,260	0	720	0	1,980	0	1,980
Speedway Improvements	672	0	0	0	672	0	672
Horse Arena Maintenance	800	0	0	0	800	0	800
Hospital Bond	56,286	0	0	56,286	0	0	0
Golden Age Bond	0	0	300,005	299,768	237	0	237
Debt Service Funds:							
Bond and Interest	45,180	0	137,217	80,927	101,470	0	101,470
Proprietary Type Funds:							
Enterprise Funds:							
County Ambulance	135,013	0	202,947	168,000	169,960	4	169,964
Ambulance Special Equipment	43,821	0	28,935	0	72,756	0	72,756
Fiduciary Type Funds:							
Private Purpose Trust Funds:							
Corporate Plan Employee Trust	50,686	0	115,186	138,551	27,321	0	27,321
Economic Development Micro Loan	46,230	0	5,050	225	51,055	0	51,055
History Books	1,129	0	350	0	1,479	0	1,479
 Total Primary Government	 <u>1,974,849</u>	 <u>0</u>	 <u>5,267,962</u>	 <u>4,801,439</u>	 <u>2,441,372</u>	 <u>57,646</u>	 <u>2,499,018</u>

(Continued)

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

DECATUR COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
 For the Year Ended December 31, 2009

STATEMENT 1
 Page 3

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Component Units:							
Decatur County Fair Board:							
General	\$ 1,281	0	32,658	24,680	9,259	0	9,259
Premiums	1,531	0	4,665	5,141	1,055	0	1,055
Entertainment	<u>7,500</u>	<u>0</u>	<u>38,129</u>	<u>37,638</u>	<u>7,991</u>	<u>0</u>	<u>7,991</u>
Total Component Units	<u>10,312</u>	<u>0</u>	<u>75,452</u>	<u>67,459</u>	<u>18,305</u>	<u>0</u>	<u>18,305</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,985,161</u>	<u>0</u>	<u>5,343,414</u>	<u>4,868,898</u>	<u>2,459,677</u>	<u>57,646</u>	<u>2,517,323</u>

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

DECATUR COUNTY, KANSAS
 Composition of Cash
For the Year Ended December 31, 2009

STATEMENT 1
 Page 4

Primary Government:	
Cash on hand - Treasurer	\$ 625
Cash on hand - Sheriff	300
Cash on hand - Register of Deeds	50
Farmers Bank & Trust - Oberlin, Kansas	
NOW Account	2,222,460
Certificates of Deposit	1,145,072
First National Bank - Oberlin, Kansas	
NOW Accounts	7,429
The Bank - Oberlin, Kansas	
NOW Accounts	936,347
Checking Accounts	12,738
Money Market Accounts	499,378
Savings Account	50,981
Certificates of Deposit	<u>800,000</u>
Total Cash	5,675,380
Agency Funds per Statement 4	<u>(3,176,362)</u>
Total Primary Government	<u>2,499,018</u>
Component Units:	
Decatur County Fair Board:	
The Bank - Oberlin, Kansas	
NOW Account	9,259
Checking Account	<u>1,055</u>
Farmers Bank & Trust - Oberlin, Kansas	
NOW Account	<u>7,991</u>
Total Component Units	<u>18,305</u>
Total Reporting Entity per Statement 1, Page 3	<u>\$ 2,517,323</u>

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

DECATUR COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 2

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 1,275,250	4,056	1,279,306	1,248,429	(30,877)
Special Revenue Funds:					
Road and Bridge	1,050,000	115,005	1,165,005	1,036,624	(128,381)
Special Bridge	250,000	0	250,000	29,544	*
Good Samaritan	85,000	0	85,000	31,986	(53,014)
Fair Premium	3,800	0	3,800	3,665	(135)
Fair Maintenance	21,500	0	21,500	21,063	(437)
Conservation	19,000	0	19,000	19,000	0
Hospital Maintenance	235,000	0	235,000	217,964	(17,036)
County Health	112,000	0	112,000	117,927	5,927
Extension Council	72,250	0	72,250	67,469	(4,781)
Mental Health	29,000	0	29,000	26,988	*
Mental Retardation	31,000	0	31,000	28,672	*
Noxious Weed	195,000	0	195,000	182,559	(12,441)
Election	60,000	0	60,000	19,746	(40,254)
Employee Benefits	710,000	98,215	808,215	651,126	(157,089)
Senior Citizens	116,011	0	116,011	73,877	(42,134)
Special Alcohol and Drug Programs	3,500	0	3,500	500	(3,000)
Special Parks & Recreation	3,500	0	3,500	345	(3,155)
Museum	22,000	0	22,000	19,493	(2,507)
Economic Development	20,000	0	20,000	20,149	149
Wireless 911	0	0	0	12,153	12,153
Rural Fire District No. 1	120,000	0	120,000	75,277	(44,723)
Debt Service Funds:					
Bond and Interest	126,107	0	126,107	80,927	(45,180)
Enterprise Funds:					
County Ambulance	168,000	0	168,000	168,000	0

* Exempt from the Budget Law

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

DECATUR COUNTY, KANSAS
GENERAL FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 1

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 715,024	724,342	(9,318)
Delinquent	11,965	5,000	6,965
Motor Vehicle	61,658	62,636	(978)
Recreational Vehicle	1,428	1,441	(13)
Tax Forclosure	1,457	0	1,457
16/20M Tax	9,798	9,634	164
Excise	32	0	32
County-Wide Sales Tax	174,663	100,000	74,663
Intergovernmental			
Local Alcoholic Liquor	1,420	1,000	420
Mineral Production	14,581	10,000	4,581
District Coroner	435	500	(65)
Licenses, Fees and Permits			
Mortgage Registrations	26,791	20,000	6,791
County Official Fees	13,022	15,000	(1,978)
Court Fees and Restitution	4,152	1,000	3,152
Antique Fees	1,182	500	682
Copy/Fax Fees	4,328	2,500	1,828
Summer Recreation Fees	3,414	2,500	914
VIN Fees	3,608	2,500	1,108
Other Licenses, Fees and Permits	202	450	(248)
Charges for Services			
Landfill	28,516	25,000	3,516
911	13,014	35,000	(21,986)
Jail Care	40,245	40,000	245
Dispatch	61,925	35,000	26,925
Public Transportation Grant	18,379	10,000	8,379
Interest on Idle Funds	28,579	50,000	(21,421)
Interest on Tax Collections	19,794	10,000	9,794
Donations - Public Transportation	3,458	2,500	958
Donations - Summer Recreation	52	1,000	(948)
Miscellaneous	16,785	5,000	11,785
Reimbursed Expense	7,856	5,000	2,856
Reimbursement from County Health	1,200	0	1,200
Transfer from Special Vehicle	8,842	7,500	1,342
Transfer from County Equipment Reserve	0	15,000	(15,000)
Total Cash Receipts	\$ 1,297,805	1,200,003	97,802

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

DECATUR COUNTY, KANSAS
GENERAL FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3

Page 2

(Continued)	Actual	Budget	Variance Over (Under)
Expenditures:			
County Commissioners	\$ 71,586	64,000	7,586
County Clerk	95,856	94,500	1,356
County Treasurer	77,950	82,000	(4,050)
County Attorney	63,082	67,000	(3,918)
Register of Deeds	62,857	64,500	(1,643)
Sheriff	156,302	165,000	(8,698)
Unified Court	16,205	26,250	(10,045)
Court Attorney Fees	16,108	12,000	4,108
Courthouse General	270,614	170,000	100,614
Appraiser	79,568	104,000	(24,432)
Coroner	1,945	5,000	(3,055)
Emergency Preparedness	7,951	40,000	(32,049)
Dispatch	131,789	140,000	(8,211)
Public Transportation	31,429	28,500	2,929
Landfill	55,333	60,000	(4,667)
County Jail	28,306	30,000	(1,694)
911 Expenses	27,399	25,000	2,399
Recycling	17,283	15,000	2,283
Juvenile Detention	0	2,500	(2,500)
Summer Recreation	8,403	10,000	(1,597)
Miscellaneous	0	50,000	(50,000)
Reimbursement of Road & Bridge	19,622	0	19,622
Transfer to County Equipment Reserve	8,841	20,000	(11,159)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	4,056	(4,056)
 Total Expenditures	 1,248,429	 1,279,306	 (30,877)
 Cash Receipts Over (Under) Expenditures	 49,376		
Unencumbered Cash, Beginning	99,391		
 Unencumbered Cash, Ending	 \$ 148,767		

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

DECATUR COUNTY, KANSAS
ROAD AND BRIDGE FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 3

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 468,198	474,135	(5,937)
Delinquent	7,103	2,000	5,103
Motor Vehicle	32,694	33,070	(376)
Recreational Vehicle	756	761	(5)
16/20M Tax	6,074	5,087	987
Excise	17	0	17
Intergovernmental			
State of Kansas	220,986	200,000	20,986
Miscellaneous	9,634	25,000	(15,366)
Reimbursement from General	19,622	0	19,622
Reimbursed Expense	315,005	200,000	115,005
Total Cash Receipts	1,080,089	940,053	140,036
Expenditures:			
Personal Services	409,800	420,000	(10,200)
Contractual Services	52,322	90,000	(37,678)
Commodities	307,443	375,000	(67,557)
Capital Outlay	42,059	5,000	37,059
Transfer to Special Road Machinery	225,000	160,000	65,000
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	115,005	(115,005)
Total Expenditures	1,036,624	1,165,005	(128,381)
Cash Receipts Over (Under) Expenditures	43,465		
Unencumbered Cash, Beginning	147,313		
Unencumbered Cash, Ending	\$ 190,778		

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

DECATUR COUNTY, KANSAS
SPECIAL BRIDGE FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 75,739	76,754	(1,015)
Delinquent	1,308	950	358
Motor Vehicle	6,275	6,325	(50)
Recreational Vehicle	145	146	(1)
16/20M Tax	1,237	973	264
Excise	3	0	3
Miscellaneous	0	600	(600)
Reimbursed Expense	0	10,000	(10,000)
Total Cash Receipts	84,707	95,748	(11,041)
Expenditures:			
Contractual Services	20,108	40,000	(19,892)
Commodities	9,436	10,000	(564)
Capital Outlay	0	200,000	(200,000)
Total Expenditures	29,544	250,000	(220,456)
Cash Receipts Over (Under) Expenditures	55,163		
Unencumbered Cash, Beginning	72,802		
Unencumbered Cash, Ending	\$ 127,965		

* Exempt from Budget Law per K.S.A. 68-1135

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

DECATUR COUNTY, KANSAS
GOOD SAMARITAN FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 14,004	14,130	(126)
Delinquent	288	150	138
Motor Vehicle	1,455	1,465	(10)
Recreational Vehicle	34	34	0
16/20M Tax	300	225	75
Total Cash Receipts	16,081	16,004	77
Expenditures:			
Maintenance	2,486	50,000	(47,514)
Capital Outlay	29,500	35,000	(5,500)
Total Expenditures	31,986	85,000	(53,014)
Cash Receipts Over (Under) Expenditures	(15,905)		
Unencumbered Cash, Beginning	76,753		
Unencumbered Cash, Ending	\$ 60,848		

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

DECATUR COUNTY, KANSAS
FAIR PREMIUM FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem	\$ 3,259	3,300	(41)
Delinquent	59	10	49
Motor Vehicle	283	283	0
Recreational Vehicle	6	7	(1)
16/20M Tax	58	44	14
Total Cash Receipts	3,665	3,644	21
Expenditures:			
Appropriations	3,665	3,800	(135)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

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

DECATUR COUNTY, KANSAS
FAIR MAINTENANCE FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 18,968	19,201	(233)
Delinquent	313	150	163
Motor Vehicle	1,454	1,465	(11)
Recreational Vehicle	33	34	(1)
16/20M Tax	294	225	69
Miscellaneous	<u>1</u>	<u>125</u>	<u>(124)</u>
Total Cash Receipts	<u>21,063</u>	<u>21,200</u>	<u>(137)</u>
Expenditures:			
Appropriations	<u>21,063</u>	<u>21,500</u>	<u>(437)</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

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

DECATUR COUNTY, KANSAS
CONSERVATION FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 18,749	19,000	(251)
Delinquent	288	45	243
Motor Vehicle	1,484	1,512	(28)
Recreational Vehicle	34	35	(1)
16/20M Tax	194	233	(39)
Total Cash Receipts	20,749	20,825	(76)
Expenditures:			
Appropriations	19,000	19,000	0
Cash Receipts Over (Under) Expenditures	1,749		
Unencumbered Cash, Beginning	1,071		
Unencumbered Cash, Ending	\$ 2,820		

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

DECATUR COUNTY, KANSAS
HOSPITAL MAINTENANCE
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 191,955	193,880	(1,925)
Delinquent	3,677	1,000	2,677
Motor Vehicle	18,177	18,330	(153)
Recreational Vehicle	420	422	(2)
16/20M Tax	3,726	2,819	907
Excise	9	0	9
Total Cash Receipts	217,964	216,451	1,513
Expenditures:			
Appropriation	217,964	235,000	(17,036)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

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

DECATUR COUNTY, KANSAS
COUNTY HEALTH FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 10

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 34,669	35,000	(331)
Delinquent	689	125	564
Motor Vehicle	3,446	3,472	(26)
Recreational Vehicle	80	80	0
16/20M Tax	708	534	174
Excise	2	0	2
Grants	24,237	31,738	(7,501)
Health Care Charges	55,759	35,000	20,759
Miscellaneous	0	2,500	(2,500)
Total Cash Receipts	119,590	108,449	11,141
Expenditures:			
Personal Services	62,264	57,500	4,764
Contractual Services	15,920	20,000	(4,080)
Commodities	32,279	22,500	9,779
Capital Outlay	0	12,000	(12,000)
Reimbursement of General	1,200	0	1,200
Reimbursement of Employee Benefits	6,264	0	6,264
Total Expenditures	117,927	112,000	5,927
Cash Receipts Over (Under) Expenditures	1,663		
Unencumbered Cash, Beginning	18,226		
Unencumbered Cash, Ending	\$ 19,889		

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

DECATUR COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Transfer from County Equipment Reserve	\$ <u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>22,343</u>		
Unencumbered Cash, Ending	\$ <u>22,343</u>		

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

DECATUR COUNTY, KANSAS
EXTENSION COUNCIL FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 59,417	60,000	(583)
Delinquent	1,139	79	1,060
Motor Vehicle	5,624	5,669	(45)
Recreational Vehicle	130	130	0
16/20M Tax	1,156	872	284
Excise	3	0	3
Total Cash Receipts	67,469	66,750	719
Expenditures:			
Appropriations	67,469	72,250	(4,781)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

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

DECATUR COUNTY, KANSAS
MENTAL HEALTH FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 23,769	24,000	(231)
Delinquent	454	125	329
Motor Vehicle	2,250	2,268	(18)
Recreational Vehicle	52	52	0
16/20M Tax	463	349	114
Total Cash Receipts	26,988	26,794	194
Expenditures:			
Appropriations	26,988	29,000	(2,012)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

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

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

DECATUR COUNTY, KANSAS
MENTAL RETARDATION FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 25,249	25,500	(251)
Delinquent	484	0	484
Motor Vehicle	2,391	2,409	(18)
Recreational Vehicle	55	55	0
16/20M Tax	492	371	121
Excise	1	0	1
Total Cash Receipts	28,672	28,335	337
Expenditures:			
Appropriations	28,672	31,000	(2,328)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

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

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

DECATUR COUNTY, KANSAS
NOXIOUS WEED FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 93,881	95,000	(1,119)
Delinquent	1,452	785	667
Motor Vehicle	6,556	6,614	(58)
Recreational Vehicle	152	152	0
16/20M Tax	1,323	1,017	306
Excise	3	0	3
Sales	83,174	75,000	8,174
Miscellaneous	125	2,500	(2,375)
Reimbursed Expense	984	2,500	(1,516)
Total Cash Receipts	187,650	183,568	4,082
Expenditures:			
Personal Services	84,297	80,000	4,297
Contractual Services	14,070	15,000	(930)
Commodities	83,813	90,000	(6,187)
Capital Outlay	379	10,000	(9,621)
Total Expenditures	182,559	195,000	(12,441)
Cash Receipts Over (Under) Expenditures	5,091		
Unencumbered Cash, Beginning	11,802		
Unencumbered Cash, Ending	\$ 16,893		

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

DECATUR COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
 Statement of Cash Receipts and Expenditures
 Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Transfer from Noxious Weed	\$ 0	<u>0</u>	<u>0</u>
Expenditures:			
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>12,959</u>		
Unencumbered Cash, Ending	\$ <u>12,959</u>		

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

DECATUR COUNTY, KANSAS
ELECTION FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 39,503	40,000	(497)
Delinquent	747	125	622
Motor Vehicle	4,598	4,724	(126)
Recreational Vehicle	107	109	(2)
16/20M Tax	386	727	(341)
Excise	2	0	2
Filing Fees	50	1,400	(1,350)
Miscellaneous	2,717	55	2,662
Reimbursed Expense	0	4,500	(4,500)
Total Cash Receipts	48,110	51,640	(3,530)
Expenditures:			
Personal Services	13,618	25,000	(11,382)
Contractual Services	3,265	15,000	(11,735)
Commodities	2,863	10,000	(7,137)
Capital Outlay	0	10,000	(10,000)
Total Expenditures	19,746	60,000	(40,254)
Cash Receipts Over (Under) Expenditures	28,364		
Unencumbered Cash, Beginning	16,366		
Unencumbered Cash, Ending	\$ 44,730		

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

DECATUR COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 18

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 593,109	600,000	(6,891)
Delinquent	10,472	2,500	7,972
Motor Vehicle	52,024	52,629	(605)
Recreational Vehicle	1,203	1,211	(8)
16/20M Tax	9,627	8,095	1,532
Excise	27	0	27
Miscellaneous	0	2,500	(2,500)
Reimbursement from County Health	6,264	0	6,264
Reimbursed Expense	29,941	0	29,941
Reimbursement from Corporate Plan Employee Trust	61,980	0	61,980
Total Cash Receipts	764,647	666,935	97,712
Expenditures:			
Health Insurance	412,517	250,000	162,517
Corporate Plan Employee Trust Contributions	0	250,000	(250,000)
Medical Claims	76,571	0	76,571
Reimbursement from Corporate Plan Employee Trust	(76,571)	0	(76,571)
Net Employee Health Care	412,517	500,000	(87,483)
Social Security	97,028	90,000	7,028
KPERS	61,875	55,000	6,875
Cafeteria Plan Contribution	12,629	0	12,629
Life Insurance	2,751	0	2,751
Unemployment	993	0	993
Workman's Compensation	50,383	50,000	383
Miscellaneous Benefits	3,274	5,000	(1,726)
Appropriation to Extension Council	9,676	10,000	(324)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	98,215	(98,215)
Total Expenditures	651,126	808,215	(157,089)
Cash Receipts Over (Under) Expenditures	113,521		
Unencumbered Cash, Beginning	11,122		
Unencumbered Cash, Ending	\$ 124,643		

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

DECATUR COUNTY, KANSAS
SENIOR CITIZENS FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 19

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 25,740	26,000	(260)
Delinquent	470	16	454
Motor Vehicle	2,420	2,457	(37)
Recreational Vehicle	56	57	(1)
16/20M Tax	387	378	9
Donations	49,511	0	49,511
Total Cash Receipts	78,584	28,908	49,676
Expenditures:			
Oberlin Senior Center	15,268	12,000	3,268
Norcatatur Senior Center	4,318	3,500	818
Jennings Senior Center	3,525	3,500	25
Dresden Senior Center	1,147	2,500	(1,353)
Countywide Expense	4,300	0	4,300
Bus Expense	294	5,000	(4,706)
Oberlin Meal Site Expense	855	0	855
Capital Projects	44,170	40,000	4,170
Adjustment for Qualifying Budget Credit:			
Donations	0	49,511	(49,511)
Total Expenditures	73,877	116,011	(42,134)
Cash Receipts Over (Under) Expenditures	4,707		
Unencumbered Cash, Beginning	3,453		
Unencumbered Cash, Ending	\$ 8,160		

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

DECATUR COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG PROGRAMS FUND
 Statement of Cash Receipts and Expenditures
 Actual and Budget
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Local Alcoholic Liquor Tax	\$ <u>2,723</u>	<u>1,996</u>	<u>727</u>
Expenditures:			
Contractual Services	500	2,500	(2,000)
Commodities	<u>0</u>	<u>1,000</u>	<u>(1,000)</u>
Total Expenditures	<u>500</u>	<u>3,500</u>	<u>(3,000)</u>
Cash Receipts Over (Under) Expenditures	2,223		
Unencumbered Cash, Beginning	<u>5,045</u>		
Unencumbered Cash, Ending	\$ <u><u>7,268</u></u>		

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

DECATUR COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Local Alcoholic Liquor Tax	\$ 1,421	<u>1,000</u>	<u>421</u>
Expenditures:			
Contractual Services	<u>345</u>	<u>3,500</u>	<u>(3,155)</u>
Cash Receipts Over (Under) Expenditures	1,076		
Unencumbered Cash, Beginning	<u>2,434</u>		
Unencumbered Cash, Ending	\$ <u><u>3,510</u></u>		

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

DECATUR COUNTY, KANSAS
MUSEUM FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 16,821	17,000	(179)
Delinquent	312	15	297
Motor Vehicle	1,555	1,568	(13)
Recreational Vehicle	36	36	0
16/20M Tax	<u>299</u>	<u>241</u>	<u>58</u>
Total Cash Receipts	<u>19,023</u>	<u>18,860</u>	<u>163</u>
Expenditures:			
Appropriations	<u>19,493</u>	<u>22,000</u>	<u>(2,507)</u>
Cash Receipts Over (Under) Expenditures	(470)		
Unencumbered Cash, Beginning	<u>470</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

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

DECATUR COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 16,410	16,600	(190)
Delinquent	310	125	185
Motor Vehicle	1,556	1,568	(12)
Recreational Vehicle	36	36	0
16/20M Tax	304	241	63
Total Cash Receipts	18,616	18,570	46
Expenditures:			
Appropriations	13,461	16,000	(2,539)
Economic Development	1,900	0	1,900
NWKS Planning & Development Commission Dues	4,788	4,000	788
Total Expenditures	20,149	20,000	149
Cash Receipts Over (Under) Expenditures	(1,533)		
Unencumbered Cash, Beginning	575		
Unencumbered Cash, Ending	\$ (958) *		

* See Note 12 (Cash Basis Violation)

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

DECATUR COUNTY, KANSAS
EMERGENCY 911 FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Transfer from General	\$ <u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Equipment and Expenses	<u>0</u>	<u>0</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>8,618</u>		
Unencumbered Cash, Ending	\$ <u><u>8,618</u></u>		

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

DECATUR COUNTY, KANSAS
WIRELESS 911 FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
911 Tax	\$ 6,063	0	6,063
Grant Proceeds	0	0	0
Interest on Idle Funds	11	0	11
Total Cash Receipts	6,074	0	6,074
Expenditures:			
Contractual Services	8,695	0	8,695
Capital Outlay	3,458	0	3,458
Total Expenditures	12,153	0	12,153
Cash Receipts Over (Under) Expenditures	(6,079)		
Unencumbered Cash, Beginning	13,508		
Unencumbered Cash, Ending	\$ <u><u>7,429</u></u>		

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

DECATUR COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
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	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 34,665	37,324	(2,659)
Delinquent	519	1,495	(976)
Motor Vehicle	1,941	2,171	(230)
Recreational Vehicle	54	53	1
16/20M Tax	754	761	(7)
Intergovernmental			
Norton County	2,873	7,000	(4,127)
Miscellaneous	0	3,000	(3,000)
Total Cash Receipts	40,806	51,804	(10,998)
Expenditures:			
Personal Services	18,679	50,000	(31,321)
Contractual Services	20,468	30,000	(9,532)
Commodities	25,654	30,000	(4,346)
Capital Outlay	476	10,000	(9,524)
Transfer to Fire Equipment	10,000	0	10,000
Total Expenditures	75,277	120,000	(44,723)
Cash Receipts Over (Under) Expenditures	(34,471)		
Unencumbered Cash, Beginning	86,308		
Unencumbered Cash, Ending	\$ 51,837		

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

DECATUR COUNTY, KANSAS
BOND AND INTEREST FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Delinquent	\$ 2	0	2
16/20M Tax	2	0	2
Health Systems Board	80,927	80,927	0
Transfer from Hospital Bond	56,286	0	56,286
Total Cash Receipts	137,217	80,927	56,290
Expenditures:			
Principal	51,616	51,616	0
Interest	29,311	29,311	0
Transfer to General	0	45,180	(45,180)
Total Expenditures	80,927	126,107	(45,180)
Cash Receipts Over (Under) Expenditures	56,290		
Unencumbered Cash, Beginning	45,180		
Unencumbered Cash, Ending	\$ 101,470		

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

DECATUR COUNTY, KANSAS
COUNTY AMBULANCE FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 28

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 71,322	71,993	(671)
Delinquent	1,354	1,504	(150)
Motor Vehicle	6,674	6,731	(57)
Recreational Vehicle	154	155	(1)
16/20M Tax	1,359	1,183	176
Excise	3	0	3
Charges for Services	121,541	41,000	80,541
Miscellaneous	540	3,700	(3,160)
Reimbursed Expense	0	4,000	(4,000)
Total Cash Receipts	202,947	130,266	72,681
Expenditures:			
Personal Services	91,696	75,000	16,696
Contractual Services	22,950	40,000	(17,050)
Commodities	23,945	18,000	5,945
Capital Outlay	474	5,000	(4,526)
Transfer to Ambulance Special Equipment	28,935	30,000	(1,065)
Total Expenditures	168,000	168,000	0
Cash Receipts Over (Under) Expenditures	34,947		
Unencumbered Cash, Beginning	135,013		
Unencumbered Cash, Ending	\$ 169,960		

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

DECATUR COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009

STATEMENT 3
 Page 29

	Special Road Machinery	County Equipment Reserve	Special Fire Equipment	Ambulance Special Equipment
Cash Receipts:				
Equipment Sales	\$ 25,555	0	0	0
Transfer from General	225,000	8,841	0	0
Transfer from Rural Fire District No. 1	0	0	10,000	0
Transfer from Ambulance	0	0	0	28,935
Total Cash Receipts	250,555	8,841	10,000	28,935
Expenditures:				
Capital Outlay	111,000	0	0	0
Transfer to County Health Capital Outlay	0	0	0	0
Transfer to Noxious Weed Capital Outlay	0	0	0	0
Total Expenditures	111,000	0	0	0
Cash Receipts Over (Under) Expenditures	139,555	8,841	10,000	28,935
Unencumbered Cash, Beginning	200,320	99,224	119,002	43,821
Unencumbered Cash, Ending	\$ 339,875	108,065	129,002	72,756

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

DECATUR COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009

STATEMENT 3
 Page 30

	Special Vehicle	Register of Deeds Technology	Attorney's Training	Bad Check Trust Fund
Cash Receipts:				
Fees	\$ 37,983	5,534	160	1,340
Expenditures:				
Personal Services	23,655	0	0	0
Contractual Services	2,319	1,066	0	0
Commodities	4,434	0	0	0
Capital Outlay	0	0	0	0
Transfer to General	8,842	0	0	0
Total Expenditures	39,250	1,066	0	0
Cash Receipts Over (Under) Expenditures	(1,267)	4,468	160	1,340
Unencumbered Cash, Beginning	8,842	1,557	204	1,083
Unencumbered Cash, Ending	\$ 7,575	6,025	364	2,423

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

DECATUR COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009

STATEMENT 3
 Page 31

	Jail Equipment Reserve	Core Grant	Infant Seat Program	Hospital Bond
Cash Receipts:				
Jail Phone and Card Commissions	\$ <u>2,955</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Commodities	1,210	0	0	0
Transfer to Bond & Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>56,286</u>
Total Expenditures	<u>1,210</u>	<u>0</u>	<u>0</u>	<u>56,286</u>
Cash Receipts Over (Under) Expenditures	1,745	0	0	(56,286)
Unencumbered Cash, Beginning	<u>2,017</u>	<u>401</u>	<u>83</u>	<u>56,286</u>
Unencumbered Cash, Ending	\$ <u><u>3,762</u></u>	<u><u>401</u></u>	<u><u>83</u></u>	<u><u>0</u></u>

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

DECATUR COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009

	Ambulance Memorial	Rural Fire District Memorial	Summer Recreation Memorial	Good Samaritan Memorial
Cash Receipts:				
Donations	\$ 805	1,650	0	0
Interest on Idle Funds	0	0	0	5,233
Total Cash Receipts	805	1,650	0	5,233
Expenditures:				
Commodities	600	0	0	0
Cash Receipts Over (Under) Expenditures	205	1,650	0	5,233
Unencumbered Cash, Beginning	993	1,148	3,088	545,251
Unencumbered Cash, Ending	\$ 1,198	2,798	3,088	550,484

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

DECATUR COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009

STATEMENT 3
 Page 33

	Special Law Enforcement Trust	Speedway Improve- ments	Horse Arena Maintenance
Cash Receipts:			
Concealed Weapon Permit Fees	\$ 460	0	0
Offender Registration Fees	260	0	0
Donations	0	0	0
Grant Proceeds	0	0	0
Total Cash Receipts	720	0	0
Expenditures:			
Commodities	0	0	0
Project Expenses	0	0	0
Total Expenditures	0	0	0
Cash Receipts Over (Under) Expenditures	720	0	0
Unencumbered Cash, Beginning	1,260	672	800
Unencumbered Cash, Ending	\$ 1,980	672	800

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

DECATUR COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009

STATEMENT 3
 Page 34

	Corporate Plan Employee Trust	Economic Development Micro Loan	History Books	Golden Age Bond
Cash Receipts:				
County Contributions	\$ 0	0	0	0
Employee Withholding	19,528	0	0	0
Insurance Reimbursements	65,168	0	0	0
Miscellaneous	30,490	0	0	0
Loan Payments Received	0	4,691	0	0
Bond Proceeds	0	0	0	300,000
Interest on Idle Funds	0	359	0	5
Book Sales	0	0	350	0
Total Cash Receipts	115,186	5,050	350	300,005
Expenditures:				
Administrative Fees	0	225	0	10
Other	0	0	0	10
Project Cost	0	0	0	290,878
Bond Interest	0	0	0	8,880
Claims Reimbursement to Employee Benefits	138,551	0	0	0
Total Expenditures	138,551	225	0	299,768
Cash Receipts Over (Under) Expenditures	(23,365)	4,825	350	237
Unencumbered Cash, Beginning	50,686	46,230	1,129	0
Unencumbered Cash, Ending	\$ 27,321	51,055	1,479	237

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

DECATUR COUNTY, KANSAS

Component Units

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

	<u>Decatur County Fair Board</u>		
	<u>General</u>	<u>Premiums</u>	<u>Entertainment</u>
Cash Receipts:			
County Tax Appropriation	\$ 21,064	3,665	0
Rentals:			
Amusement Authority	5,857	0	0
Harvest Parking	1,696	0	0
Booth and 4-H Building	621	0	0
Concession Commissions	945	0	0
Other	300	0	0
Advertising and Sponsorships:			
Banner and Sign Sales	1,750	0	0
Sponsorships	0	0	1,300
Entertainment	0	0	36,809
Interest on Idle Funds	52	0	20
Miscellaneous	373	0	0
Transfer from General	<u>0</u>	<u>1,000</u>	<u>0</u>
Total Cash Receipts	<u>32,658</u>	<u>4,665</u>	<u>38,129</u>
Expenditures:			
Advertising	3,037	0	1,392
Awards	0	1,622	310
Entertainment	0	0	30,991
Equipment Purchases	3,000	0	0
Fair Book	768	0	0
Insurance	1,908	0	2,887
Judges	0	3,519	0
Labor	1,935	0	600
Miscellaneous	147	0	0
Repairs and Maintenance	9,126	0	850
Supplies	2,840	0	480
Utilities	919	0	128
Transfer to Premium	<u>1,000</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>24,680</u>	<u>5,141</u>	<u>37,638</u>
Cash Receipts Over (Under) Expenditures	7,978	(476)	491
Unencumbered Cash, Beginning	<u>1,281</u>	<u>1,531</u>	<u>7,500</u>
Unencumbered Cash, Ending	<u>\$ 9,259</u>	<u>1,055</u>	<u>7,991</u>

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

DECATUR COUNTY, KANSAS

STATEMENT 4

Agency Funds

Page 1

Summary of Cash Receipts and Cash Disbursements

For the Year Ended December 31, 2009

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 3,171,513	5,360,980	5,572,235	2,960,258
Motor Vehicle License	1,407	347,383	347,512	1,278
Sales Tax	15,631	238,532	242,340	11,823
Motor Vehicle Tax	11,443	450,897	450,261	12,079
Recreational Vehicle Tax	179	9,896	10,045	30
Excise Tax	0	281	281	0
Delinquent Personal Tax	379	34,617	33,645	1,351
Severance Tax	0	29,162	29,162	0
Liquor Tax	25	5,582	5,607	0
Tax Foreclosures	5,271	7,974	7,974	5,271
Delinquent Real Estate Partial Pay	14,418	29,824	39,395	4,847
Delinquent Real Estate	12,533	87,703	68,499	31,737
Special City/County Highway	0	305,661	305,661	0
Total Distributable Funds	<u>3,232,799</u>	<u>6,908,492</u>	<u>7,112,617</u>	<u>3,028,674</u>
State Funds:				
State Education Building	0	39,156	39,156	0
Institutional Building	0	19,578	19,578	0
State Motor Vehicle	784	4,818	4,698	904
Total State Funds	<u>784</u>	<u>63,552</u>	<u>63,432</u>	<u>904</u>
Subdivision Funds:				
Libraries	255	31,978	31,923	310
Groundwater Districts	0	3,450	3,450	0
Cities	0	759,983	759,983	0
Townships	92,212	585,696	572,488	105,420
School Districts	0	1,860,029	1,860,029	0
Cemeteries	6	35,718	35,715	9
Total Subdivision Funds	<u>92,473</u>	<u>3,276,854</u>	<u>3,263,588</u>	<u>105,739</u>

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

DECATUR COUNTY, KANSAS

Agency Funds

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

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 310	5,626	4,030	1,906
Register of Deeds	75	37,403	37,403	75
County Clerk	0	127,488	127,488	0
Clerk of the District Court:				
Court Trustee	12,420	223,725	229,979	6,166
Law Library	5,312	3,101	3,618	4,795
County Treasurer:				
Suspense	0	4,581	0	4,581
Cash Over and Under	(307)	1,972	1,625	40
Employee Withholding	0	368,460	368,460	0
Cafeteria 125 Plan	25,056	37,092	39,059	23,089
Stray Animals	1,930	393	1,930	393
Total County Officer Accounts	<u>44,796</u>	<u>809,841</u>	<u>813,592</u>	<u>41,045</u>
 Total Agency Funds	 \$ <u><u>3,370,852</u></u>	 <u><u>11,058,739</u></u>	 <u><u>11,253,229</u></u>	 <u><u>3,176,362</u></u>

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

DECATUR COUNTY, KANSAS

Notes to the Financial Statements

December 31, 2009

1. Summary of Significant Accounting Policies

Reporting Entity

Decatur County, Kansas, the primary government, operates as a county in accordance with the laws of the State of Kansas. The County operates under a commission form of government and provides the following services: public safety (sheriff), roads, sanitation (landfill), health and social services, culture-recreation, public improvements and general administrative services.

Discretely Presented Component Unit

The component unit section of these financial statements includes the financial data of a discretely presented component unit. This component unit is reported separately to emphasize that it is legally separate from the County.

Decatur County Fair Board The Decatur County Fair Board is organized and operated under K.S.A. 2-132 to operate a county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities. A nine-member board is appointed by the County Commission to oversee operations. The County annually levies taxes for the board to be used for maintenance of the fairgrounds and buildings and for the payment of award premiums to fair exhibitors and contestants.

Principles Determining Scope of Reporting Entity

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

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that the following are component units of the County:

Decatur County Memorial Hospital
Decatur County Fair Board
Decatur County Fair Foundation, Inc.
Decatur County Extension Council

Financial information for the Decatur County Memorial Hospital, Decatur County Fair Foundation, Inc. and the Decatur County Extension Council have not been reported in the County's financial statements. Accordingly, these financial statements are not a complete presentation in accordance with generally accepted accounting principles.

Decatur County Memorial Hospital A five-member board is appointed by the County Commission to oversee the operation of the county's hospital. The hospital can sue and be sued, and can buy, sell or lease real property. The County annually levies a tax for the maintenance of the hospital. The Hospital Board must obtain approval from the County Commission for bond issuances. The audited financial statements for the Decatur County Memorial Hospital are available at the Decatur County Clerk's office.

Decatur County Fair Foundation Inc. The Decatur County Fair Foundation, Inc. is a not-for-profit corporation organized for the purpose of promoting the Decatur County Fair and to develop the fairgrounds through new buildings and fairground improvements. Tax-exempt status has been obtained under Internal Revenue Code Section 501(c)(3). The director's of the corporation consists of the Decatur County Commission Chairperson, Decatur County Treasurer and the Decatur County Fair Board President. Unaudited financial reports for the Decatur County Fair Foundation, Inc. are available at the Decatur County Treasurer's office.

Decatur County Extension Council The Decatur County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the county. The Extension Council consists of twenty-four publicly elected members, nine of whom serve on the executive board. The County annually levies a tax to provide significant operating funding for the Council and also provides facilities. Unaudited financial reports for the Decatur County Extension Council are available at the Extension office.

Fund Accounting

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year 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 Fund--To account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, and the financing of special assessments which are general obligations of the County.

Proprietary 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:

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

Reimbursed Expenditures

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.

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, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure is charged in the fund from which the transfer is made.

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

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

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, building, and equipment owned by the municipality 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.

2. Budgetary Information

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

- 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 final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments for the year ended December 31, 2009.

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

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, and the following funds:

	<u>Statutory Authority for Exemption</u>
Special Revenue Funds:	
Special Bridge	K.S.A. 68-1135
Mental Health	K.S.A. 19-4007
Mental Retardation	K.S.A. 19-4007
County Health Capital Outlay	K.S.A. 65-204
Noxious Weed Capital Outlay	K.S.A. 2-1318
Special Road Machinery	K.S.A. 68-141g
County Equipment Reserve	K.S.A. 19-119
Special Fire Equipment	K.S.A. 19-3612c
Special Vehicle	K.S.A. 8-145
Register of Deeds Technology	K.S.A. 28-115a
Attorney's Training	K.S.A. 28-170a
Bad Check Trust	K.S.A. 21-3707
Jail Equipment Reserve	K.S.A. 19-119
Core Grant	K.S.A. 12-16,111
Infant Seat Program	K.S.A. 12-1663
Ambulance CDBG Grant	K.S.A. 12-1663
Ambulance Memorial	K.S.A. 79-2925
Rural Fire District Memorial	K.S.A. 79-2925
Summer Recreation Memorial	K.S.A. 79-2925
Good Samaritan Memorial	K.S.A. 79-2925
Special Law Enforcement Trust	K.S.A. 60-4117
Speedway Improvements	K.S.A. 79-2925
Horse Arena Maintenance	K.S.A. 79-2925
Wireless 911 Grant	K.S.A. 12-16,111
Enterprise Fund:	
Ambulance Special Equipment	K.S.A. 12-110d

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

3. **Property Taxes**

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

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

4. **Inventories and Prepaid Expenses**

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

5. **Deposits and Investments**

As of December 31, 2009, the County had no investments except for certificates of deposit which are considered as a component of deposits. The Decatur County Fair Board had no investments.

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

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

Concentration of Credit Risk

State statutes place no limit on the amount the County and the Fair Board 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 and the Fair Board's deposits may not be returned to them. State statutes require the County's and the Fair Board'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 and the Fair Board have not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2009.

At December 31, 2009, the County's carrying amount of deposits was \$5,670,404 and the bank balance was \$5,980,304. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$532,856 was covered by federal depository insurance, \$5,447,448 was collateralized with securities held by the pledging financial institution's agents in the County's name.

At December 31, 2009, the Fair Board's carrying amount of deposits was \$18,305 and the bank balance was \$19,488. The bank balance was held by one bank resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

6. **Compensated Absences**

Vacation Pay

Each full time employee of Decatur County, Kansas, is entitled to one vacation day for each month worked. Full-time county employees may receive credit for an additional four hours of vacation leave for every six consecutive pay periods in which no sick leave is used. Part-time employees who work at least twenty hours per week are entitled to one-half vacation day for each month worked. No more than twelve vacation days may be carried over from one calendar year to the next. Upon termination an employee will be compensated for all unused vacation days. The cost of accumulated vacation pay as of December 31, 2009 was \$23,629.

Sick Leave

The County's policy regarding sick leave is to allow full time employees to accumulate one day per month. Part-time employees who work at least twenty hours per week are entitled to one-half day sick leave for each month worked. No more than thirty sick leave days may be carried over from one calendar year to the next. Unused sick leave is not paid upon termination of the employee and therefore, the cost of accumulated sick leave has not been accrued by the County as of December 31, 2009.

Comp and Flex Time

All overtime worked, except that performed by elected officials and their deputies, department heads and the sheriff's department is compensated by paid time off (comp-time) on a basis of one and one half hours for each hour of overtime. Road and Bridge employees, except clerical, may be paid for five hours of overtime each week at the discretion of the County Commissioners. Comp-time may not accumulate to more than eighty hours. Any accumulation beyond the eighty hours maximum is paid at one and one half times the employee's regular rate of pay. Flex-time is generated when an employee requests to work outside of regular working hours so that time may be taken off for a particular purpose in the future. No more than twenty hours of flex-time may be accumulated and must be taken within sixty days after the date that it was earned. The cost of accumulated comp and flex-time pay as of December 31, 2009 was \$1,220.

7. **Defined Benefit Pension Plan**

Plan Description

Decatur County participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4 percent of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for calendar year 2009, which includes pension contributions and Group Death Disability Insurance was 5.54 percent. The County's employer contribution to KPERS for the years ending December 31, 2009, 2008, and 2007 were \$59,187, \$67,078 and \$52,291 respectively, equal to the required contributions for each year.

8. Other Post Employment Benefits

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

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

9. Revolving Loan Fund

Decatur County was awarded a \$100,000 Community Development Block Grant from the Kansas Department of Commerce and Housing in 2001 for the purpose of establishing a Micro-loan Revolving Loan Fund to provide loans to businesses in Decatur County for which the loan proceeds would result in the creation and/or retention of jobs. The balance of the outstanding loans from this fund as of December 31, 2009 was \$32,100.

10. Risk Management

The County is exposed to various risk of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The County has been unable to obtain workers compensation, property, liability, crime or surety insurance at a cost, if considered, to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC) and the Kansas County Association Multi-Line Pool (KCAMP) public entity risk pools currently operating as common risk management and insurance programs for participating Kansas counties.

The County pays annual premiums to KWORC for workers compensation and to KCAMP for property, liability, crime and surety insurance coverage. The agreement to participate provides that KWORC and KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the following dollar limits for each insured event.

Employer's Liability Bodily Injury by Disease	1,000,000	Policy limit
Property Coverages	250,000	Per occurrence
Liability Coverages	250,000	Per accident
Crime Coverages	150,000	Per loss
Surety Bonds	40,000	Public Officials Bond

Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC and KCAMP management.

The County continues to carry commercial insurance for all other risk of loss, including boiler insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

11. **Interfund Transactions**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	County Equipment Reserve	K.S.A. 19-119	8,841
Special Vehicle	General	K.S.A. 8-145	8,842
Ambulance	Ambulance Special Equipment	K.S.A. 65-6113	28,935
Road and Bridge	Special Road Machinery	K.S.A. 68-141(g)	225,000
Rural Fire District No. 1	Fire Equipment	K.S.A. 19-3623e	10,000

12. **Compliance with Finance related Legal and Contractual Provisions**

Budget Compliance

K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. It appears that the expenditures for the County Health, Economic Development, and Wireless 911 funds have exceeded their respective published budget amount. These appear to be violations of K.S.A. 79-2935.

Cash Basis Violation

K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Economic Development Fund had a negative unencumbered cash balance of \$958 as of December 31, 2009. This appears to be a violation of K.S.A. 10-1113.

13. **Liability for Landfill Closure and Post Closure Costs**

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

The estimate of closure and post-closure care liability at year-end would be \$456,503. This liability is based on the use of 58.46 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$324,378 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2009. The County expects the landfill to continue to operate for approximately 27 years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post closure care cost.

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

14. **Long-term Debt**

Multifamily Housing Facility Revenue Bonds, Series 1999 (Wheat Ridge Terrace Project)

On December 1, 1999, Decatur County, Kansas issued multifamily residential revenue bonds in the amount of \$1,020,000 for the purpose of acquiring and constructing independent living apartments. The bonds are special obligations of Decatur County, payable solely from the pledge of the net revenue derived by Decatur County Retirement Housing, Inc., a Kansas not-for-profit corporation operating the apartments. The bonds constitute neither debt of, nor an indebtedness within the meaning of any constitutional or statutory debt limitation or restriction, nor a pledge of the full faith and credit of Decatur County, nor shall they in any way obligate Decatur County, the State of Kansas or any political subdivision thereof to levy any form of taxation or make any appropriation for their payment.

14. Long-term Debt - (Continued)

Changes in long-term liabilities for Decatur County, Kansas for the year ended December 31, 2009, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Series 2002A - Hospital Equipment	0.00%	07/17/02	\$ 200,000	07/17/12	\$ 80,000	0	20,000		60,000	0
Series 2003 - Hospital Equipment	4.50%	04/01/03	100,000	04/01/13	55,502	0	10,143		45,359	2,498
Series 2009 - Senior Center	4.80%	03/10/09	300,000	11/01/18	0	300,000	0		300,000	8,880
Total General Obligation Bonds					<u>135,502</u>	<u>300,000</u>	<u>30,143</u>		<u>405,359</u>	<u>11,378</u>
Revenue Bond:										
Series 2008 - Hospital Revenue Bond	4.13%	02/22/08	650,000	02/22/28	650,000	0	21,473		628,527	26,813
Total Contractual Indebtedness					<u>785,502</u>	<u>300,000</u>	<u>51,616</u>		<u>1,033,886</u>	<u>38,191</u>
Compensated Absences:										
Vacation	N/A	N/A	N/A	N/A	29,623			(5,994)	23,629	
Comp & Flex Pay	N/A	N/A	N/A	N/A	6,002			(4,782)	1,220	
Landfill Closure and Post Closure Care					<u>370,450</u>			<u>86,053</u>	<u>456,503</u>	
Total Long-Term Debt					<u>\$1,191,577</u>	<u>300,000</u>	<u>51,616</u>	<u>75,277</u>	<u>1,515,238</u>	<u>38,191</u>

14. Long-term Debt - (Continued)

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015-2019</u>	<u>2020-2024</u>	<u>2025-2029</u>	<u>Total</u>
PRINCIPAL									
General Obligation Bonds:									
Series 2002A - Hospital Equipment	\$ 20,000	20,000	20,000	0	0	0	0	0	60,000
Series 2003 - Hospital Equipment	10,612	11,103	11,616	12,028	0	0	0	0	45,359
Series 2009 - Senior Center	<u>27,432</u>	<u>28,749</u>	<u>30,128</u>	<u>31,575</u>	<u>33,090</u>	<u>149,026</u>	<u>0</u>	<u>0</u>	<u>300,000</u>
Total General Obligation Bonds	<u>58,044</u>	<u>59,852</u>	<u>61,744</u>	<u>43,603</u>	<u>33,090</u>	<u>149,026</u>	<u>0</u>	<u>0</u>	<u>405,359</u>
Revenue Bond:									
Series 2008 - Hospital Revenue Bor	<u>22,432</u>	<u>23,358</u>	<u>24,321</u>	<u>25,261</u>	<u>26,366</u>	<u>149,016</u>	<u>182,407</u>	<u>175,366</u>	<u>628,527</u>
TOTAL PRINCIPAL	<u>80,476</u>	<u>83,210</u>	<u>86,065</u>	<u>68,864</u>	<u>59,456</u>	<u>298,042</u>	<u>182,407</u>	<u>175,366</u>	<u>1,033,886</u>
INTEREST									
General Obligation Bonds:									
Series 2002A - Hospital Equipment	\$ 0	0	0	0	0	0	0	0	0
Series 2003 - Hospital Equipment	2,041	1,564	1,064	541	0	0	0	0	5,210
Series 2009 - Senior Center	<u>14,400</u>	<u>13,083</u>	<u>11,703</u>	<u>10,257</u>	<u>8,742</u>	<u>18,302</u>	<u>0</u>	<u>0</u>	<u>76,487</u>
Total General Obligation Bonds	<u>16,441</u>	<u>14,647</u>	<u>12,767</u>	<u>10,798</u>	<u>8,742</u>	<u>18,302</u>	<u>0</u>	<u>0</u>	<u>81,697</u>
Revenue Bond:									
Series 2008 - Hospital Revenue Bor	<u>25,927</u>	<u>25,001</u>	<u>24,038</u>	<u>23,098</u>	<u>21,993</u>	<u>92,779</u>	<u>59,338</u>	<u>18,497</u>	<u>212,836</u>
TOTAL INTEREST	<u>42,368</u>	<u>39,648</u>	<u>36,805</u>	<u>33,896</u>	<u>30,735</u>	<u>111,081</u>	<u>59,338</u>	<u>18,497</u>	<u>294,533</u>
TOTAL PRINCIPAL AND INTEREST	<u>\$ 122,844</u>	<u>122,858</u>	<u>122,870</u>	<u>102,760</u>	<u>90,191</u>	<u>409,123</u>	<u>241,745</u>	<u>193,863</u>	<u>1,328,419</u>