

DICKINSON COUNTY, KANSAS

**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT**

FOR THE YEAR ENDED DECEMBER 31, 2009

DICKINSON COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

816 N Washington
Junction City, KS 66441
(785) 238-5166
Fax (785) 238-6830

529 Humboldt, Suite I
Manhattan, KS 66502
(785) 537-9700
Fax (785) 537-3734

P.O. Box 637
303 N. Cedar
Abilene, KS 67410
(785) 263-2171
Fax (785) 263-3340

www.pgh-cpa.com

Board of County Commissioners
Dickinson County, Kansas

We have audited the financial statements of Dickinson County, Kansas and its component unit, the Dickinson County Public Building Commission (PBC), as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of Dickinson 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 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.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The financial statements referred to above include the financial data of Dickinson County Public Building Commission, a blended component unit, but do not include the financial data of any other component unit of Dickinson County, Kansas, as of December 31, 2009.

As described more fully in Note A, Dickinson County, Kansas has prepared these financial statements in conformity with the 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.

In our opinion, because of the effects of the matter discussed in the preceding paragraph and because they do not include the financial data of all component units of Dickinson County, Kansas, 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 Dickinson County, Kansas, as of December 31, 2009, or the changes in its financial position for the year then ended. Further, Dickinson County, Kansas, has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

MEMBERS:

American Institute of
Certified Public Accountants

Kansas Society of Certified
Public Accountants



In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of Dickinson County, Kansas and the PBC, as of December 31, 2009, and its cash receipts and expenditures and budgetary comparisons for the year then ended, on the basis of accounting described in Note A.

Pottberg, Gassman & Hoffman, Chartered

Pottberg, Gassman & Hoffman, Chartered
Junction City, Kansas
October 7, 2010

DICKINSON COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Canceled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
General Fund	\$ (215,113)	-	6,222,112	5,727,650	279,349	84,670	364,019
Special Revenue Funds:							
Road & Bridge	356,891	-	2,535,077	2,647,643	244,325	188,909	433,234
Noxious Weed	280,662	-	537,926	407,413	411,175	81	411,256
Noxious Weed Capital Outlay	57,384	-	-	-	57,384	-	57,384
County Health	105,418	-	477,836	457,607	125,647	3,426	129,073
County Health Capital Outlay	17,021	-	-	17,000	21	-	21
Alcoholic Rehabilitation	25,016	-	12,024	15,000	22,040	547	22,587
Park & Recreation	495	-	1,250	1,345	400	-	400
Motor Vehicle Operating	80,353	-	176,511	184,438	72,426	-	72,426
Employee Benefit	(3,467)	-	1,653,232	1,675,656	(25,891)	24,597	(1,294)
Concealed Weapons	1,380	-	1,960	-	3,340	-	3,340
911	91,974	-	64,412	69,535	86,851	2,488	89,339
911 Wireless	58,469	-	37,401	31,428	64,442	182	64,624
Diversion-Law Enforcement	99,459	-	79,208	60,833	117,834	-	117,834
Attorney Forfeiture	5,238	-	842	758	5,322	-	5,322
Landfill Closure	110,000	-	-	-	110,000	-	110,000
Special Machinery	184,584	-	200,000	-	384,584	-	384,584
Prosecutor Trust	3,520	-	230	-	3,750	-	3,750
Drug Enforcement Cases	30,184	-	3,336	7,558	25,962	-	25,962
Property Crime Compensation	16,380	-	-	-	16,380	-	16,380
Capital Improvements	2,699	-	-	-	2,699	-	2,699
Register of Deeds Technology	56,347	-	30,249	22,863	63,733	-	63,733
County Equipment Reserve	82,569	-	-	-	82,569	-	82,569
Debt Service:							
Bridge - Bond & Interest	53,760	-	27,087	2,241	78,606	-	78,606
Health Bond & Interest	17,933	-	25,903	33,744	10,092	-	10,092
Jail Financing	-	-	-	-	-	-	-
PBC - EMS Building Bond & Interest	-	-	23,091	23,091	-	-	-

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

DICKINSON COUNTY, KANSAS

**SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
FOR THE YEAR ENDED DECEMBER 31, 2009**

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Canceled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Capital Projects:							
County Bridge Bond	\$ 768,221	-	16,394	419,350	365,265	8,797	374,062
Woodbine-Liberty Fire Grant	4,418	-	83,802	83,847	4,373	1,126	5,499
EMS Building	(6,918)	-	965,000	904,464	53,618	25,330	78,948
Enterprise Funds:							
Sanitation Landfill	140,557	-	666,801	671,464	135,894	44,221	180,115
Dickinson Co. Sewer District #1	13,271	-	2,276	488	15,059	27	15,086
Dickinson Co. Sewer District #2	26,766	-	14,566	17,137	24,195	-	24,195
Total Primary Government (Excluding Agency Funds)	\$ 2,465,471	-	13,858,526	13,482,553	2,841,444	384,401	3,225,845
Composition of Cash:							
				Checking Accounts			\$ 13,431,888
				Savings Accounts			166,945
				Petty Cash			600
				Certificates of Deposit			2,848,251
				Total Cash			16,447,684
				Agency Funds Per Page 30			(13,221,839)
				Total Primary Government (Excluding Agency Funds)			\$ 3,225,845

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

DICKINSON COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Fund</u>	<u>Certified</u> <u>Budget</u>	<u>Adjustment for</u> <u>Qualifying</u> <u>Budget Credits</u>	<u>Total</u> <u>Budget for</u> <u>Comparison</u>	<u>Expenditures</u> <u>Chargeable to</u> <u>Current Year</u>	<u>Variance -</u> <u>Over</u> <u>(Under)</u>
General Fund	\$ 6,419,525		6,419,525	5,727,650	(691,875)
Special Revenue Funds:					
Road & Bridge	2,871,646		2,871,646	2,647,643	(224,003)
Noxious Weed	695,106		695,106	407,413	(287,693)
Noxious Weed Capital Outlay	45,000		45,000	-	(45,000)
County Health	467,346		467,346	457,607	(9,739)
County Health Capital Outlay	28,000		28,000	17,000	(11,000)
Alcoholic Rehabilitation	15,000		15,000	15,000	-
Park & Recreation	2,500		2,500	1,345	(1,155)
Motor Vehicle Operating	100,000		100,000	184,438	84,438
Employee Benefit	1,668,000		1,668,000	1,675,656	7,656
Concealed Weapons	1,500		1,500	-	(1,500)
911	100,000		100,000	69,535	(30,465)
911 Wireless	100,000		100,000	31,428	(68,572)
Diversion-Law Enforcement	70,000		70,000	60,833	(9,167)
Attorney Forfeiture*					
Landfill Closure*					
Special Machinery*					
Prosecutor Trust*					
Drug Enforcement Cases*					
Property Crime Compensation*					
Capital Improvements*					
Register of Deeds Technology*					
County Equipment Reserve*					
Debt Service:					
Bridge - Bond & Interest	34,495		34,495	2,241	(32,254)
Health Bond & Interest	33,570		33,570	33,744	174
Jail Financing	18,808		18,808	-	(18,808)
PBC - EMS Building Bond & Interest*					

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

DICKINSON COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
Capital Projects:					
County Bridge Bond*					
Woodbine-Liberty Fire Grant*	\$ 965,000		965,000	904,464	(60,536)
EMS Building					
Enterprise Funds:					
Sanitation Landfill	856,451		856,451	671,464	(184,987)
Dickinson County Sewer District #1	-		-	488	488
Dickinson County Sewer District #2	18,171		18,171	17,137	(1,034)

* Not Budgeted

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

DICKINSON COUNTY, KANSAS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>GENERAL FUND</u>	2008	2009		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts:				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 2,550,720	2,918,909	2,910,788	8,121
Delinquent Tax	32,907	42,360	40,000	2,360
Interest Charges on Taxes	47,466	56,284	15,000	41,284
Intangibles	85,833	101,217	98,021	3,196
Motor Vehicle Tax	335,354	335,019	331,881	3,138
Recreational Vehicle Tax	7,820	7,792	7,563	229
16/20M Vehicle Tax	12,012	10,652	12,319	(1,667)
Mineral Production Tax	677	263	400	(137)
Rental Vehicle Excise Tax	591	644	-	644
Intergovernmental Revenue				
Liquor Control	1,416	1,250	2,000	(750)
Federal Owned Entitlement Land	3,412	3,493	-	3,493
Local Sales Tax	1,197,830	1,152,790	1,200,000	(47,210)
Licenses and Fees				
Mortgage Registration Fees	257,330	248,105	225,000	23,105
Officer's Fees	31,423	35,141	31,000	4,141
Sheriff's Fees	200,446	143,328	150,000	(6,672)
Motor Vehicle Registration Fees	91,800	80,353	80,000	353
Antique Fees, Etc.	925	1,035	700	335
Use of Money and Property				
Interest on Investments	206,858	107,367	265,000	(157,633)
Other Receipts				
Grants & FEMA Reimbursements	375,907	205,588	10,000	195,588
Juvenile Detention	-	52,938	-	52,938
Sterl Hall Reimbursement	-	7,500	-	7,500
DARE Reimbursement	12,500	12,019	-	12,019
Administration Fees	21,884	33,312	20,200	13,112
Ambulance Lease & Fees	268,295	610,612	550,000	60,612
Transfer from Environmental Services	-	-	150,000	(150,000)
Miscellaneous	49,815	54,141	169,500	(115,359)
Total Cash Receipts	<u>5,793,221</u>	<u>6,222,112</u>	<u>6,269,372</u>	<u>(47,260)</u>

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

DICKINSON COUNTY, KANSAS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

GENERAL FUND	2008	2009		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Departmental Expenditures				
County Commission:				
Personal Services	\$ 45,097	45,676	48,330	(2,654)
Contractual Services	3,908	4,261	2,200	2,061
Commodities	2,699	154	2,700	(2,546)
Total	<u>51,704</u>	<u>50,091</u>	<u>53,230</u>	<u>(3,139)</u>
County Clerk:				
Personal Services	151,804	135,247	156,229	(20,982)
Contractual Services	2,057	3,896	3,600	296
Commodities	1,040	3,742	6,600	(2,858)
Total	<u>154,901</u>	<u>142,885</u>	<u>166,429</u>	<u>(23,544)</u>
County Treasurer:				
Personal Services	114,767	116,727	145,454	(28,727)
Contractual Services	3,594	5,197	3,600	1,597
Commodities	3,480	3,065	6,100	(3,035)
Total	<u>121,841</u>	<u>124,989</u>	<u>155,154</u>	<u>(30,165)</u>
County Attorney:				
Personal Services	223,869	222,416	273,437	(51,021)
Contractual Services	20,467	16,464	38,000	(21,536)
Commodities	4,406	9,145	16,000	(6,855)
Total	<u>248,742</u>	<u>248,025</u>	<u>327,437</u>	<u>(79,412)</u>
County Counselor:				
Personal Services	20,000	39,938	-	39,938
Register of Deeds:				
Personal Services	94,497	91,150	92,714	(1,564)
Contractual Services	6,054	4,818	3,550	1,268
Commodities	6,455	3,257	6,700	(3,443)
Total	<u>107,006</u>	<u>99,225</u>	<u>102,964</u>	<u>(3,739)</u>
Sheriff:				
Personal Services	979,548	993,394	931,986	61,408
Contractual Services	207,181	188,978	58,200	130,778
Commodities	90,341	57,701	241,800	(184,099)
Capital Outlay	14,990	8,090	12,000	(3,910)
Total	<u>1,292,060</u>	<u>1,248,163</u>	<u>1,243,986</u>	<u>4,177</u>

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

DICKINSON COUNTY, KANSAS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

GENERAL FUND	2008	2009		Variance - Over (Under)
	Actual	Actual	Budget	
Departmental Expenditures				
Clerk of District Court:				
Contractual Services	\$ 75,781	59,223	87,331	(28,108)
Commodities	21,392	29,557	23,896	5,661
Capital Outlay	-	-	-	-
Total	<u>97,173</u>	<u>88,780</u>	<u>111,227</u>	<u>(22,447)</u>
Coroner and Autopsy	<u>20,692</u>	<u>16,076</u>	<u>20,000</u>	<u>(3,924)</u>
Ambulance/EMS:				
Personal Services	725,279	803,048	858,632	(55,584)
Contractual Services	66,040	63,153	25,900	37,253
Commodities	76,188	49,727	109,250	(59,523)
Capital Outlay	-	-	-	-
Total	<u>867,507</u>	<u>915,928</u>	<u>993,782</u>	<u>(77,854)</u>
Appraiser:				
Personal Services	233,962	217,807	212,550	5,257
Contractual Services	19,572	19,528	24,600	(5,072)
Commodities	8,882	3,990	13,400	(9,410)
Total	<u>262,416</u>	<u>241,325</u>	<u>250,550</u>	<u>(9,225)</u>
Election:				
Personal Services	4,517	4,622	9,837	(5,215)
Contractual Services	54,716	29,331	62,900	(33,569)
Commodities	16,169	8,680	21,100	(12,420)
Total	<u>75,402</u>	<u>42,633</u>	<u>93,837</u>	<u>(51,204)</u>
Administration:				
Personal Services	779,706	789,078	789,568	(490)
Contractual Services	1,016,115	775,277	715,000	60,277
Commodities	139,800	117,420	363,841	(246,421)
Total	<u>1,935,621</u>	<u>1,681,775</u>	<u>1,868,409</u>	<u>(186,634)</u>
General:				
Personal Services	24,075	24,349	-	24,349
Capital Outlay	-	-	-	-
Miscellaneous	7,327	21,293	32,000	(10,707)
Total	<u>31,402</u>	<u>45,642</u>	<u>32,000</u>	<u>13,642</u>
Department of Aging:				
Personal Services	-	3,015	-	3,015

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

DICKINSON COUNTY, KANSAS

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)**

<u>GENERAL FUND</u>	2008	2009		Variance - Over (Under)
	Actual	Actual	Budget	
Other Expenditures				
Conservation District	\$ 30,000	27,900	31,000	(3,100)
Juvenile Detention Center	29,615	62,596	40,000	22,596
Regional Planning Commission	3,500	3,150	3,520	(370)
Flint Hills Area Agency on Aging	-	7,852	8,264	(412)
Mental Retardation	127,947	118,607	131,786	(13,179)
Mental Health	56,262	52,155	57,950	(5,795)
Dickinson County Task Force on Aging	118,432	114,750	127,500	(12,750)
Free Fair	55,000	54,000	60,000	(6,000)
Tri-County Fair	4,000	5,400	6,000	(600)
Extension Council	198,500	187,650	208,500	(20,850)
Historical	48,000	81,000	90,000	(9,000)
DK Leadership	2,000	-	-	-
Transfer to Equipment Reserve	-	-	131,000	(131,000)
Transfer to Capital Improvements	-	-	105,000	(105,000)
Transfer to Employee Benefit	166,310	-	-	-
Transfer to Sterl Hall	7,500	-	-	-
Transfer to Jail Financing	22,612	-	-	-
Transfer to EMS Building Grant	41,250	-	-	-
Tax Increment Financing	13,555	20,318	-	20,318
Neighborhood Revitalization Rebate	2,572	3,782	-	3,782
Total Expenditures	6,213,522	5,727,650	6,419,525	(691,875)
Receipts Over (Under) Expenditures	(420,301)	494,462		
Unencumbered Cash, January 1	205,188	(215,113)		
Unencumbered Cash, December 31	\$ (215,113)	279,349		

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

DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

ROAD AND BRIDGE	2008	2009		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts:				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$1,687,031	1,549,857	1,546,789	3,068
Delinquent Tax	20,614	23,920	9,000	14,920
Motor Vehicle Tax	267,736	228,651	219,273	9,378
Recreational Vehicle Tax	6,266	5,277	4,996	281
16/20 M Vehicle Tax	8,836	8,750	8,139	611
Rental Vehicle Excise Tax	486	412	-	412
Intergovernmental Revenue				
Special City & County Highway	650,835	564,966	696,094	(131,128)
Equalization Fund	17,700	12,617	-	12,617
Other Receipts				
Grants	131,430	21,397	-	21,397
Fuel Sales	110,818	67,347	-	67,347
Reimbursed/Miscellaneous Expenses	69,565	51,883	-	51,883
Total Cash Receipts	<u>2,971,317</u>	<u>2,535,077</u>	<u>2,484,291</u>	<u>50,786</u>
Expenditures:				
Personal Services	647,289	578,176	738,046	(159,870)
Contractual Services	379,045	145,607	119,500	26,107
Commodities	1,160,252	960,185	1,914,100	(953,915)
Capital Outlay	25,100	-	100,000	(100,000)
Revolving Loan - Principal	-	650,506	-	650,506
Revolving Loan - Interest	-	94,092	-	94,092
Revolving Loan - Service Fee	-	6,290	-	6,290
Transfer to Highway Overlay Project	22,530	-	-	-
Transfer to Highway Overlay Financing	375,000	-	-	-
Transfer to Special Machinery	-	200,000	-	200,000
Tax Increment Financing	11,135	10,797	-	10,797
Neighborhood Revitalization Rebate	1,634	1,990	-	1,990
Total Expenditures	<u>2,621,985</u>	<u>2,647,643</u>	<u>2,871,646</u>	<u>(224,003)</u>
Receipts Over (Under) Expenditures	349,332	(112,566)		
Unencumbered Cash, January 1	7,559	356,891		
Unencumbered Cash, December 31	<u>\$ 356,891</u>	<u>244,325</u>		

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

DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>NOXIOUS WEED</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 238,479	268,799	268,292	507
Delinquent Tax	2,562	3,300	1,000	2,300
Motor Vehicle Tax	31,538	30,715	31,131	(416)
Recreational Vehicle Tax	739	713	709	4
16/20 M Vehicle Tax	1,009	1,044	1,156	(112)
Rental Vehicle Excise Tax	58	58	-	58
State of Kansas	7,472	555	-	555
Sale of Chemicals/Reimbursements	227,131	232,742	130,000	102,742
Total Cash Receipts	<u>508,988</u>	<u>537,926</u>	<u>432,288</u>	<u>105,638</u>
Expenditures:				
Personal Services	96,160	107,476	155,106	(47,630)
Contractual Services	1,850	1,262	14,000	(12,738)
Commodities	321,792	296,456	426,000	(129,544)
Transfer to Nox Weed Capital Outlay	-	-	100,000	(100,000)
Tax Increment Financing	1,328	1,873	-	1,873
Neighborhood Revitalization Rebate	232	346	-	346
Total Expenditures	<u>421,362</u>	<u>407,413</u>	<u>695,106</u>	<u>(287,693)</u>
Receipts Over (Under) Expenditures	87,626	130,513		
Unencumbered Cash, January 1	<u>193,036</u>	<u>280,662</u>		
Unencumbered Cash, December 31	<u>\$ 280,662</u>	<u>411,175</u>		
<u>NOXIOUS WEED CAPITAL OUTLAY</u>				
Cash Receipts:				
Transfer from Noxious Weed Fund	\$ -	-	-	-
Expenditures:				
Capital Outlay	-	-	45,000	(45,000)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	<u>57,384</u>	<u>57,384</u>		
Unencumbered Cash, December 31	<u>\$ 57,384</u>	<u>57,384</u>		

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

DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>COUNTY HEALTH</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 83,096	77,203	77,020	183
Delinquent Tax	942	74	1,000	(926)
Motor Vehicle Tax	11,665	10,801	10,822	(21)
Recreational Vehicle Tax	273	250	247	3
16/20 M Vehicle Tax	395	377	402	(25)
Rental Vehicle Excise Tax	21	20	-	20
Grants	209,929	194,579	180,000	14,579
Charges for Services/Collections	132,506	194,532	151,000	43,532
Total Cash Receipts	<u>438,827</u>	<u>477,836</u>	<u>420,491</u>	<u>57,345</u>
Expenditures:				
Personal Services	277,111	269,011	280,134	(11,123)
Contractual Services	48,313	10,509	29,100	(18,591)
Commodities	100,521	108,392	158,112	(49,720)
Grant Expenditures	-	69,088	-	69,088
Tax Increment Financing	480	538	-	538
Neighborhood Revitalization Rebate	81	69	-	69
Total Expenditures	<u>426,506</u>	<u>457,607</u>	<u>467,346</u>	<u>(9,739)</u>
Receipts Over (Under) Expenditures	12,321	20,229		
Unencumbered Cash, January 1	93,097	105,418		
Unencumbered Cash, December 31	<u>\$ 105,418</u>	<u>125,647</u>		
<u>COUNTY HEALTH CAPITAL OUTLAY</u>				
Cash Receipts:				
Transfers from County Health	\$ -	-	-	-
Expenditures:				
Capital Outlay	-	17,000	28,000	(11,000)
Receipts Over (Under) Expenditures	-	(17,000)		
Unencumbered Cash, January 1	17,021	17,021		
Unencumbered Cash, December 31	<u>\$ 17,021</u>	<u>21</u>		

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

DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>ALCOHOLIC REHABILITATION</u>				
Cash Receipts:				
Liquor Control	\$ 13,220	12,024	<u>15,000</u>	<u>(2,976)</u>
Expenditures:				
Commodities	2,069	2,781	15,000	(12,219)
Contractual Services	499	200	-	200
DARE Program Reimbursement	<u>12,500</u>	<u>12,019</u>	<u>-</u>	<u>12,019</u>
Total Expenditures	<u>15,068</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	(1,848)	(2,976)		
Unencumbered Cash, January 1	<u>26,864</u>	<u>25,016</u>		
Unencumbered Cash, December 31	<u>\$ 25,016</u>	<u>22,040</u>		
<u>PARK AND RECREATION</u>				
Cash Receipts:				
Local Alcoholic Liquor Tax	\$ 1,416	1,250	<u>2,500</u>	<u>(1,250)</u>
Expenditures:				
Contractual Services	<u>1,597</u>	<u>1,345</u>	<u>2,500</u>	<u>(1,155)</u>
Receipts Over (Under) Expenditures	(181)	(95)		
Unencumbered Cash, January 1	<u>676</u>	<u>495</u>		
Unencumbered Cash, December 31	<u>\$ 495</u>	<u>400</u>		
<u>MOTOR VEHICLE OPERATING</u>				
Cash Receipts:				
Fees	\$ 177,327	175,636	75,000	100,636
State of Kansas	525	875	-	875
Total Cash Receipts	<u>177,852</u>	<u>176,511</u>	<u>75,000</u>	<u>101,511</u>
Expenditures:				
Personal Services	83,818	90,758	25,000	65,758
Operating Expenditures	13,681	13,327	75,000	(61,673)
Transfer to General	<u>89,455</u>	<u>80,353</u>	<u>-</u>	<u>80,353</u>
Total Expenditures	<u>186,954</u>	<u>184,438</u>	<u>100,000</u>	<u>84,438</u>
Receipts Over (Under) Expenditures	(9,102)	(7,927)		
Unencumbered Cash, January 1	<u>89,455</u>	<u>80,353</u>		
Unencumbered Cash, December 31	<u>\$ 80,353</u>	<u>72,426</u>		

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

DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>EMPLOYEE BENEFIT</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 1,075,860	1,483,130	1,471,017	12,113
Delinquent Tax	11,978	15,430	15,430	-
Motor Vehicle Tax	150,624	145,456	145,456	-
Recreational Vehicle Tax	3,554	3,360	3,360	-
16/20 M Vehicle Tax	3,669	5,461	5,461	-
Rental Vehicle Excise Tax	303	264	-	264
Transfer from General Fund	166,310	-	-	-
Miscellaneous	12,443	131	27,949	(27,818)
Total Cash Receipts	<u>1,424,741</u>	<u>1,653,232</u>	<u>1,668,673</u>	<u>(15,441)</u>
Expenditures:				
Social Security & Medicare	338,726	336,890	340,000	(3,110)
Remit to State - KPERS	277,214	302,420	333,500	(31,080)
Remit to State - Unemployment	12,326	42,927	31,500	11,427
Medical Insurance Premiums	686,545	767,055	770,000	(2,945)
Workers' Compensation	194,317	214,086	193,000	21,086
Miscellaneous	-	34	-	34
Tax Increment Financing	6,950	10,332	-	10,332
Neighborhood Revitalization Rebate	1,050	1,912	-	1,912
Total Expenditures	<u>1,517,128</u>	<u>1,675,656</u>	<u>1,668,000</u>	<u>7,656</u>
Receipts Over (Under) Expenditures	(92,387)	(22,424)		
Unencumbered Cash, January 1	88,920	(3,467)		
Unencumbered Cash, December 31	<u>\$ (3,467)</u>	<u>(25,891)</u>		
<u>CONCEALED WEAPONS</u>				
Cash Receipts:				
Permit Fees	\$ 1,200	1,960	1,500	460
Expenditures:				
Contractual Services	-	-	1,500	(1,500)
Receipts Over (Under) Expenditures	1,200	1,960		
Unencumbered Cash, January 1	180	1,380		
Unencumbered Cash, December 31	<u>\$ 1,380</u>	<u>3,340</u>		

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

DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	<u>2008</u>	<u>2009</u>		Variance -
911	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
Cash Receipts:				
Phone Service Fees	\$ 74,141	64,412	50,000	14,412
Expenditures:				
Contractual Services	44,848	52,954	50,000	2,954
Commodities	8,314	3,562	50,000	(46,438)
Capital Outlay	25,991	13,019	-	13,019
Total Expenditures	<u>79,153</u>	<u>69,535</u>	<u>100,000</u>	<u>(30,465)</u>
Receipts Over (Under) Expenditures	(5,012)	(5,123)		
Unencumbered Cash, January 1	<u>96,986</u>	<u>91,974</u>		
Unencumbered Cash, December 31	<u>\$ 91,974</u>	<u>86,851</u>		
<u>911 WIRELESS</u>				
Cash Receipts:				
Wireless Phone Service Fees	\$ 35,176	36,560	50,000	(13,440)
Grants	79,848	-	-	-
Interest Income	1,491	841	-	841
Total Cash Receipts	<u>116,515</u>	<u>37,401</u>	<u>50,000</u>	<u>(12,599)</u>
Expenditures:				
Contractual Services	47,832	25,784	-	25,784
Capital Outlay	77,985	5,644	100,000	(94,356)
Total Expenditures	<u>125,817</u>	<u>31,428</u>	<u>100,000</u>	<u>(68,572)</u>
Receipts Over (Under) Expenditures	(9,302)	5,973		
Unencumbered Cash, January 1	<u>67,771</u>	<u>58,469</u>		
Unencumbered Cash, December 31	<u>\$ 58,469</u>	<u>64,442</u>		

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

DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>DIVERSION-LAW ENFORCEMENT</u>	2008	2009		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts:				
Fees	\$ 70,793	79,208	68,975	10,233
Miscellaneous	10	-	-	-
Total Cash Receipts	<u>70,803</u>	<u>79,208</u>	<u>68,975</u>	<u>10,233</u>
Expenditures:				
Diversion Expenditures	<u>19,938</u>	<u>60,833</u>	<u>70,000</u>	<u>(9,167)</u>
Receipts Over (Under) Expenditures	50,865	18,375		
Unencumbered Cash, January 1	<u>48,594</u>	<u>99,459</u>		
Unencumbered Cash, December 31	<u>\$ 99,459</u>	<u>117,834</u>		

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

DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	<u>2008</u>	<u>2009</u>
<u>ATTORNEY FORFEITURE*</u>		
Cash Receipts:		
Collections	\$ 2,948	842
Expenditures:		
Contractual Services	1,302	-
Commodities	618	758
Total Expenditures	<u>1,920</u>	<u>758</u>
Receipts Over (Under) Expenditures	1,028	84
Unencumbered Cash, January 1	<u>4,210</u>	<u>5,238</u>
Unencumbered Cash, December 31	<u>\$ 5,238</u>	<u>5,322</u>
<u>LANDFILL CLOSURE*</u>		
Cash Receipts:		
Transfer from Landfill	\$ -	-
Expenditures:		
Contractual Services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	<u>110,000</u>	<u>110,000</u>
Unencumbered Cash, December 31	<u>\$ 110,000</u>	<u>110,000</u>
<u>SPECIAL MACHINERY*</u>		
Cash Receipts:		
Transfer from Road and Bridge	\$ -	200,000
Expenditures:		
Capital Outlay	<u>77,853</u>	-
Receipts Over (Under) Expenditures	(77,853)	200,000
Unencumbered Cash, January 1	<u>262,437</u>	<u>184,584</u>
Unencumbered Cash, December 31	<u>\$ 184,584</u>	<u>384,584</u>

* Not Budgeted

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

DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	<u>2008</u>	<u>2009</u>
<u>PROSECUTOR TRUST*</u>		
Cash Receipts:		
Proceeds from Cases	\$ 390	230
Expenditures:		
Contractual Services	-	-
Receipts Over (Under) Expenditures	390	230
Unencumbered Cash, January 1	3,130	3,520
Unencumbered Cash, December 31	<u>\$ 3,520</u>	<u>3,750</u>
<u>DRUG ENFORCEMENT CASES*</u>		
Cash Receipts:		
State of Kansas	\$ 1,609	150
Miscellaneous	10,210	3,186
Total Cash Receipts	<u>11,819</u>	<u>3,336</u>
Expenditures:		
Contractual Services	1,772	-
Commodities	811	763
Capital Outlay	-	6,795
Total Expenditures	<u>2,583</u>	<u>7,558</u>
Receipts Over (Under) Expenditures	9,236	(4,222)
Unencumbered Cash, January 1	20,948	30,184
Unencumbered Cash, December 31	<u>\$ 30,184</u>	<u>25,962</u>

* Not Budgeted

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

DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	<u>2008</u>	<u>2009</u>
<u>PROPERTY CRIME COMPENSATION*</u>		
Cash Receipts:		
Miscellaneous Receipts	\$ -	-
Expenditures:		
Compensation Paid to Crime Victims	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	16,380	16,380
Unencumbered Cash, December 31	<u>\$ 16,380</u>	<u>16,380</u>
<u>CAPITAL IMPROVEMENTS*</u>		
Cash Receipts:		
Transfer from General Fund	\$ -	-
Expenditures:		
Capital Outlay	19,338	-
Capital Outlay - Fair Building	25,000	-
Total Expenditures	<u>44,338</u>	-
Receipts Over (Under) Expenditures	(44,338)	-
Unencumbered Cash, January 1	47,037	2,699
Unencumbered Cash, December 31	<u>\$ 2,699</u>	<u>2,699</u>
<u>REGISTER OF DEEDS TECHNOLOGY*</u>		
Cash Receipts:		
Fees	\$ 27,078	30,249
Expenditures:		
Purchases	<u>1,912</u>	<u>22,863</u>
Receipts Over (Under) Expenditures	25,166	7,386
Unencumbered Cash, January 1	31,181	56,347
Unencumbered Cash, December 31	<u>\$ 56,347</u>	<u>63,733</u>

* Not Budgeted

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

DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	<u>2008</u>	<u>2009</u>
<u>COUNTY EQUIPMENT RESERVE*</u>		
Cash Receipts:		
Transfer from General Fund	\$ -	-
Expenditures:		
Capital Outlay - Clerk	3,300	-
Capital Outlay - Appraiser	13,750	-
Capital Outlay - Sheriff	56,747	-
Capital Outlay - Administration	71,701	-
Total Expenditures	<u>145,498</u>	<u>-</u>
Receipts Over (Under) Expenditures	(145,498)	-
Unencumbered Cash, January 1	<u>228,067</u>	<u>82,569</u>
Unencumbered Cash, December 31	<u>\$ 82,569</u>	<u>82,569</u>

* Not Budgeted

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

DICKINSON COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	Actual	Actual	Budget	Over (Under)
<u>BRIDGE - BOND & INTEREST</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 173,381	-	-	-
Delinquent Tax	2,247	2,130	3,000	(870)
Motor Vehicle Tax	27,665	23,475	22,521	954
Recreational Vehicle Tax	647	542	513	29
16/20 M Vehicle Tax	929	898	836	62
Rental Vehicle Excise Tax	50	42	-	42
Total Cash Receipts	<u>204,919</u>	<u>27,087</u>	<u>26,870</u>	<u>217</u>
Expenditures:				
Principal Payments on Bond	200,000	-	-	-
Interest Payments on Bond	8,685	2,243	-	2,243
Capital Improvements	-	-	34,495	(34,495)
Tax Increment Financing	1,142	-	-	-
Neighborhood Revitalization Rebate	168	(2)	-	(2)
Total Expenditures	<u>209,995</u>	<u>2,241</u>	<u>34,495</u>	<u>(32,254)</u>
Receipts Over (Under) Expenditures	(5,076)	24,846		
Unencumbered Cash, January 1	<u>58,836</u>	<u>53,760</u>		
Unencumbered Cash, December 31	<u>\$ 53,760</u>	<u>78,606</u>		
<u>HEALTH BOND & INTEREST</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 34,671	20,586	20,584	2
Delinquent Taxes	353	428	400	28
Motor Vehicle Tax	4,126	4,209	4,524	(315)
Recreational Vehicle Tax	96	98	103	(5)
16/20 M Vehicle Tax	163	124	168	(44)
Rental Vehicle Excise Tax	7	8	-	8
Interest Income	688	450	-	450
Total Cash Receipts	<u>40,104</u>	<u>25,903</u>	<u>25,779</u>	<u>124</u>
Expenditures:				
Principal on Loan	30,000	30,000	30,000	-
Interest on Loan	4,680	3,570	3,570	-
Commission Paid	5	5	-	5
Tax Increment Financing	157	143	-	143
Neighborhood Revitalization Rebate	34	26	-	26
Total Expenditures	<u>34,876</u>	<u>33,744</u>	<u>33,570</u>	<u>174</u>
Receipts Over (Under) Expenditures	5,228	(7,841)		
Unencumbered Cash, January 1	<u>12,705</u>	<u>17,933</u>		
Unencumbered Cash, December 31	<u>\$ 17,933</u>	<u>10,092</u>		

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

DICKINSON COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<u>JAIL FINANCING</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 131,198	-	-	-
Delinquent Tax	359	-	600	(600)
Motor Vehicle Tax	1,803	-	17,179	(17,179)
Recreational Vehicle Tax	51	-	391	(391)
16/20 M Vehicle Tax	-	-	638	(638)
Transfer from General Fund	22,612	-	-	-
Total Cash Receipts	156,023	-	18,808	(18,808)
Expenditures:				
Principal Payments on Loan	150,000	-	-	-
Interest Payments on Loan	6,000	-	-	-
Capital Improvements	-	-	18,808	(18,808)
Neighborhood Revitalization Rebate	30	-	-	-
Total Expenditures	156,030	-	18,808	(18,808)
Receipts Over (Under) Expenditures	(7)	-	-	-
Unencumbered Cash, January 1	7	-	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>-</u>	<u>-</u>	

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

DICKINSON COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	<u>2008</u>	<u>2009</u>
<u>PBC - EMS BUILDING BOND & INTEREST *</u>		
Cash Receipts:		
Rent	<u>\$ -</u>	<u>23,091</u>
Expenditures:		
Interest Payment on Bond	<u>-</u>	<u>23,091</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	<u>-</u>	<u>-</u>
Unencumbered Cash, December 31	<u><u>\$ -</u></u>	<u><u>-</u></u>

* Not Budgeted

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

DICKINSON COUNTY, KANSAS

CAPITAL PROJECTS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	<u>2008</u>	<u>2009</u>
<u>COUNTY BRIDGE BOND*</u>		
Cash Receipts:		
Interest Income	\$ 24,419	16,394
Expenditures:		
Contractual Services	33,777	176,460
Commodities	9,572	45,647
Principal Payments on Bond		195,000
Interest Payments on Bond	-	2,243
Total Expenditures	<u>43,349</u>	<u>419,350</u>
Receipts Over (Under) Expenditures	(18,930)	(402,956)
Unencumbered Cash, January 1	787,151	768,221
Unencumbered Cash, December 31	<u>\$ 768,221</u>	<u>365,265</u>
<u>WOODBINE-LIBERTY FIRE GRANT*</u>		
Cash Receipts:		
Federal Grant	\$ 101,032	83,802
Expenditures:		
Construction	84,883	83,847
Return Excess Grant Proceeds	2,000	-
Total Expenditures	<u>86,883</u>	<u>83,847</u>
Receipts Over (Under) Expenditures	14,149	(45)
Unencumbered Cash, January 1	(9,731)	4,418
Unencumbered Cash, December 31	<u>\$ 4,418</u>	<u>4,373</u>

* Not Budgeted

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

DICKINSON COUNTY, KANSAS

CAPITAL PROJECTS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

	2008	2009		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>EMS BUILDING</u>				
Cash Receipts:				
Transfer from General Fund (County proceeds)	\$ 41,250	-	-	-
PBC Bond Proceeds	-	965,000	965,000	-
Total Cash Receipts	<u>41,250</u>	<u>965,000</u>	<u>965,000</u>	<u>-</u>
Expenditures:				
Construction	48,168	861,732	965,000	(103,268)
Cost of Issuance	-	42,732	-	42,732
Total Expenditures	<u>48,168</u>	<u>904,464</u>	<u>965,000</u>	<u>(60,536)</u>
Receipts Over (Under) Expenditures	(6,918)	60,536		
Unencumbered Cash, January 1	-	(6,918)		
Unencumbered Cash, December 31	<u>\$ (6,918)</u>	<u>53,618</u>		

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

DICKINSON COUNTY, KANSAS

ENTERPRISE FUNDS

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)**

	2008	2009		Variance - Over (Under)
	Actual	Actual	Budget	
<u>SANITATION LANDFILL</u>				
Cash Receipts:				
Charges for Services & Environmental Fees	\$ 657,179	614,931	715,000	(100,069)
Special Assessments	4,158	4,023	-	4,023
Grants	36,270	40,752	45,600	(4,848)
Delinquent Collections	423	630	-	630
Miscellaneous	-	6,465	-	6,465
Total Cash Receipts	698,030	666,801	760,600	(93,799)
Expenditures:				
Personal Services	75,446	69,835	64,351	5,484
Contractual Services	541,499	512,296	572,800	(60,504)
Commodities	31,601	19,467	69,300	(49,833)
Capital Outlay	5,100	69,866	-	69,866
Transfer to General	-	-	150,000	(150,000)
Total Expenditures	653,646	671,464	856,451	(184,987)
Receipts Over (Under) Expenditures	44,384	(4,663)		
Unencumbered Cash, January 1	96,173	140,557		
Unencumbered Cash, December 31	<u>\$ 140,557</u>	<u>135,894</u>		
<u>DICKINSON COUNTY SEWER DISTRICT #1</u>				
Cash Receipts:				
Charges for Services	\$ 1,836	1,788	-	1,788
Special Assessments	752	488	-	488
Total Cash Receipts	2,588	2,276	-	2,276
Expenditures:				
Contractual Services	416	488	-	488
Commodities	50	-	-	-
Total Expenditures	466	488	-	488
Receipts Over (Under) Expenditures	2,122	1,788		
Unencumbered Cash, January 1	11,149	13,271		
Unencumbered Cash, December 31	<u>\$ 13,271</u>	<u>15,059</u>		

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

DICKINSON COUNTY, KANSAS

ENTERPRISE FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

<u>DICKINSON COUNTY SEWER DISTRICT #2</u>	2008	2009		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
Cash Receipts:				
Special Assessments	\$ 15,092	13,679	17,171	(3,492)
User Fees	498	669	1,000	(331)
Interest Income	464	218	-	218
Total Cash Receipts	<u>16,054</u>	<u>14,566</u>	<u>18,171</u>	<u>(3,605)</u>
Expenditures:				
Principal on Loan	12,092	12,456	17,171	(4,715)
Interest on Loan	4,623	4,290	-	4,290
Loan Fees	422	391	-	391
Maintenance	-	-	1,000	(1,000)
Total Expenditures	<u>17,137</u>	<u>17,137</u>	<u>18,171</u>	<u>(1,034)</u>
Receipts Over (Under) Expenditures	(1,083)	(2,571)		
Unencumbered Cash, January 1	<u>27,849</u>	<u>26,766</u>		
Unencumbered Cash, December 31	<u>\$ 26,766</u>	<u>24,195</u>		

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

DICKINSON COUNTY, KANSAS

AGENCY FUNDS
SUMMARY OF CASH RECEIPTS AND CASH DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>FUND</u>	Beginning Cash <u>Balance</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Ending Cash <u>Balance</u>
Distributable Funds:				
Current Tax	\$ 11,502,665	20,204,891	19,439,195	12,268,361
Sterl Hall	187,279	6,872	71,952	122,199
Drivers License Exam Fees	3,253	40,417	39,040	4,630
Advance Tax	-	827	827	-
Delinquent Personal Tax	6,614	43,964	46,016	4,562
Delinquent Real Estate Tax	60,056	321,246	257,267	124,035
Escrow Program	26,693	109,791	89,028	47,456
Local Alcoholic Liquor Control	-	14,524	14,524	-
Recreational Vehicle	12,060	47,146	45,844	13,362
City Streets & County Highways	-	636,700	636,700	-
Refunding Warrants	-	1,150	4,802	(3,652)
Motor Vehicle Tax	592,675	1,992,819	1,990,002	595,492
Mineral Production Tax	-	525	525	-
Stray Animal	1,721	1,724	416	3,029
Short & Long Fund	(167)	119	233	(281)
Insufficient Fund Checks	(414)	17,551	17,803	(666)
Rental Excise Tax	-	3,498	3,498	-
Game Licenses	1,447	24,592	25,271	768
Motor Vehicle Licenses	7,121	1,387,243	1,386,916	7,448
Sales Tax Motor Vehicles	9,192	185,729	182,843	12,078
Resident Sales Tax	2,500	27,899	29,106	1,293
Prosecutor's Training	1,822	2,989	1,495	3,316
Partial Payment Bankruptcy	1,687	46	1,733	-
Compensating Use Tax	12,544	210,444	206,166	16,822
Paid In/Out	-	1,514	1,514	-
Neighborhood Revitalization Rebate	-	22,748	22,748	-
Solomon Tax Increment Financing	-	138,893	138,893	-
Payroll Clearing	-	2,891,481	2,891,481	-
Total Distributable Fund	<u>12,428,748</u>	<u>28,337,342</u>	<u>27,545,838</u>	<u>13,220,252</u>
State Funds:				
Educational Building	-	168,162	168,162	-
Institutional Building	-	84,081	84,081	-
State Motor Vehicle	30	32,505	32,507	28
State General	-	44	44	-
Total State Funds	<u>30</u>	<u>284,792</u>	<u>284,794</u>	<u>28</u>

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

DICKINSON COUNTY, KANSAS

AGENCY FUNDS
SUMMARY OF CASH RECEIPTS AND CASH DISBURSEMENTS
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>
Subdivision Funds:				
Schools	\$ 693	8,078,040	8,078,227	506
Townships	47	1,486,672	1,486,719	-
Cemeteries	28	181,215	181,166	77
Cities	959	3,648,509	3,648,903	565
Watersheds & Drainage	152	28,549	28,686	15
North Central Kansas Library	-	137,913	137,913	-
Hospital	41	270,826	270,833	34
Fire Districts	-	246,761	246,761	-
Red Bud Lake Improvement District	380	3,065	3,083	362
Total Subdivision Funds	<u>2,300</u>	<u>14,081,550</u>	<u>14,082,291</u>	<u>1,559</u>
Total Agency Funds	<u>\$ 12,431,078</u>	<u>42,703,684</u>	<u>41,912,923</u>	<u>13,221,839</u>

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

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements follows:

1. Reporting Entity

Dickinson County, Kansas, is a municipal corporation governed by an elected three-member board of commissioners. These financial statements present Dickinson County, Kansas, the primary government and Dickinson County Public Building Commission (PBC), a blended component unit. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. A component unit is a legally separate entity for which the elected officials of the primary government are financially accountable. The PBC is governed by the Dickinson County Commissioners and four members appointed by the Dickinson County Commissioners. Although it is a legally separate entity, the PBC is reported as if were part of the primary government because its sole purpose is to acquire and rent facilities to Dickinson County, Kansas. The financial statements do not include the financial data of any component units of Dickinson County, Kansas other than the PBC.

The PBC has one fund and it is administered by the County. The PBC has no separate accounting policies.

2. Fund 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 regulations, restrictions, or limitations. Certain funds contain restricted cash because their use is limited by debt covenants, statutory requirements, grant requirements or are held in a fiduciary or agency capacity.

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 financial 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 expend 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.

Capital Projects Funds – to account for financial resources segregated for the acquisition of major capital facilities (other than those financed by Enterprise Funds).

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

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

costs (expenditures) 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 cash receipts, expenditures and/or receipts over expenditures 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 Expendable Trust Funds and Agency Funds.

3. Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of these 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 would be 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.

4. 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 generally accepted accounting principles. Capital assets that account for the land, buildings and equipment owned by the County are not presented in the financial statements.

5. 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 the adoption of the legal annual operating budget:

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

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The statutes allow for the County Commission to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was amended on December 22, 2009 to increase spending in the Employee Benefit, Diversion-Law Enforcement and EMS Building funds.

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 by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Special Machinery
State & Federal Grants
Attorney Forfeiture
Prosecutor Trust
Drug Enforcement Cases
Register of Deeds Technology
Property Crime Compensation
County Equipment Reserve
Capital Improvements
Landfill Closure

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

The Dickinson County Public Building Commission is not required by Kansas statute to prepare an annual budget since it does not levy property taxes.

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Tax Cycle

The county clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

These 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 a rate established by the State of Kansas. The interest rate was 8% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and were distributed by the county treasurer periodically. At least 50% of the taxes levied were available in January. Delinquent tax collections were distributed throughout the year.

7. Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund.

NOTE B – DEPOSITS AND INVESTMENTS

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

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The County had no investments in 2009.

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 no designated "peak periods". The types of securities pledged complied with legal requirements at December 31, 2009.

At December 31, 2009, the County's carrying amount of deposits was \$16,447,084 and the bank balance was \$16,795,963. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,000,000 was covered by federal depository insurance and \$15,795,963 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE C – COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney.

Budget Law Compliance

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the adopted budget of expenditures of such fund.

For the year ended December 31, 2009, the following funds were in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
Motor Vehicle Operating	\$ 84,438
Employee Benefit	7,656
Health Bond & Interest	174
Dickinson County Sewer District #1	488

Cash Basis Compliance

K.S.A. 10-1113 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose. For the year ended December 31, 2009, the following fund was in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
Employee Benefit	\$ 25,891

Real Estate Tax Compliance

K.S.A. 79-2801 requires a tax sale two years after the County lien was established and total taxes exceed \$10,000. The last tax sale was in 2004; delinquent taxes for the 2004 tax year and prior total \$122,186. A tax sale was subsequently held on July 14, 2010.

Unclaimed Property Disposal Compliance

K.S.A. 58-3950 requires amounts accumulated to \$250 or more be remitted to the State Treasurer annually.

The Sheriff's office and the County have outstanding checks that need to be remitted to Kansas Unclaimed Property.

Inventory of Personal Property

K.S.A. 19-2687 requires that the county clerk compile a comprehensive inventory listing of personal property. Purchase and disposal detail does not exist for all departments.

Timely Payment of Bond Payments

K.S.A. 10-130 requires the county treasurer to remit to the state fiscal agent, at least 20 days prior to maturity of the bonds, the amount of the principal and interest due or a certificate from the bank

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009

NOTE C – COMPLIANCE WITH KANSAS STATUTES (Continued)

stating that the funds are on deposit and held in trust for the bond payment and that the funds will reach the office of the fiscal agent as required by the method of payment.

The state fiscal agent has indicated that they did not receive the money for the bond payment or the certificate from the bank in a timely manner for the Health Bond payments.

Investment of Idle Bond Funds

K.S.A. 10-131 requires that the interest received on the investment of idle bond proceeds be used for paying interest on the bonds or for paying project costs. The bond document states that any investment income shall become a part of the fund that generated the earnings. The interest income earned on the bond funds was deposited into the general fund.

Fee Collections

K.S.A. 28-175 and K.S.A. 28-101 require that the fees collected by county offices be remitted to the county treasurer and credited to the county's general fund. The Sheriff's VIN fees have not been remitted to the county treasurer. The Sheriff's office has requested an Attorney General's Opinion on this issue.

NOTE D – DEFINED BENEFIT PENSION PLAN

Plan description. Dickinson County contributes to the Kansas Public Employees Retirement System (KPERs) and the Kansas Police and Firemen's Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans as provided by K.S.A. 74-4901, *et seq.* KPERs and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. Those reports 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 for employees hired prior to July 1, 2009 (Tier 1) and K.S.A. 74-49,210 establishes the KPERs member-employee rate at 6% of covered salary for employees hired on or after July 1, 2009 (Tier 2). K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERs and KP&F are funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KPERs employer rate established for January, February and December 2009 is 6.54% and 5.54% for March through November 2009. The Dickinson County employer contributions to KPERs for the years ending December 31, 2009, 2008 and 2007 were \$209,953, \$193,252 and \$144,936 respectively, equal to the required contributions for each year. The KP&F employer rate established for fiscal years beginning in 2009 is 13.51%. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. The Dickinson County employer contributions to KP&F for the years ending December 31, 2009, 2008 and 2007 were \$85,258, \$84,139 and \$76,541, respectively, equal to the required contributions for each year.

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009

NOTE E – LONG-TERM DEBT

Changes in long-term liabilities for the County 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 2001A (Health)	3.10 - 5.00%	10/19/2001	300,000	10/1/2011	\$ 90,000	-	30,000	(30,000)	60,000	3,570
Series 2004-A Refunding (Bridges)	2.00 - 2.30%	2/3/2004	1,270,000	12/1/2009	195,000	-	195,000	(195,000)	-	4,486
Series 2009 Dickinson Co PBC-EMS	2.00 - 5.50%	2/6/2009	965,000	2/15/2029	-	965,000	-	965,000	965,000	23,091
KDHE Loans:										
Kansas Water Pollution Control Revolving Loan Fund	2.99%	1/12/2000	247,627	9/1/2019	159,635	-	12,456	(12,456)	147,179	4,681
Temporary Notes:										
Kansas Department of Transportation Transportation Revolving Fund	3.99%	6/26/2008	3,585,000	8/1/2013	3,216,210	-	650,506	(650,506)	2,565,704	100,382
Capital Leases Payable:										
2007 Volvo Excavator	3.75%	1/24/2008	135,760	1/31/2009	67,880	-	67,880	(67,880)	-	-
2008 & 2009 Highliner Ambulances	2.99%	12/4/2009	318,986	2/1/2014	-	318,986	-	318,986	318,986	-
Total Contractual Indebtedness					3,728,725	1,283,986	955,842	328,144	4,056,869	136,210
Compensated Absences					2,292	126,635	-	126,635	128,927	-
Total Long-Term Debt					\$ 3,731,017	1,410,621	955,842	454,779	4,185,796	136,210

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009

NOTE E – 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:

	Year						Total
	2010	2011	2012	2013	2014	2015-2019	
PRINCIPAL							
General Obligation Bonds:							
Series 2001A (Health)	\$ 30,000	30,000	-	-	-	-	60,000
Series 2009 Dickinson Co PBC-EMS	25,000	25,000	30,000	35,000	35,000	195,000	355,000
KDHE Loans:							
KS Water Pollution Control Revolving Loan Fund	12,831	13,218	13,616	14,026	14,449	79,039	147,179
Temporary Notes:							
Kansas Department of Transportation Transportation Revolving Fund	647,600	673,440	700,310	544,354	-	-	2,565,704
Capital Leases Payable:							
2008 & 2009 Highliner Ambulances	-	79,747	79,746	79,747	79,746	-	318,986
Total Principal	715,431	821,405	823,672	673,127	129,195	274,039	4,056,869
INTEREST							
General Obligation Bonds:							
Series 2001A (Health)	2,400	1,200	-	-	-	-	3,600
Series 2009 Dickinson Co PBC-EMS	44,928	44,302	43,478	42,540	41,440	185,641	585,842
KDHE Loans:							
KS Water Pollution Control Revolving Loan Fund	4,305	3,919	3,521	3,111	2,688	6,644	24,188
Temporary Notes:							
Kansas Department of Transportation Transportation Revolving Fund	102,400	76,560	49,690	21,748	-	-	250,398
Capital Leases:							
2008 & 2009 Highliner Ambulances	-	11,083	7,156	4,783	2,385	-	25,407
Total Interest	154,033	137,064	103,845	72,182	46,513	192,285	889,435
Total Principal and Interest	\$ 869,464	958,469	927,517	745,309	175,708	466,324	4,946,304

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009

NOTE F – DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457. Waddell & Reed administers the plan. The plan is available to all employees and permits them to defer a portion of their salary until future years. The County does not contribute to the plan.

NOTE G – CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	<u>Project Authorization</u>	Cash Disbursements and Accounts Payable <u>To Date</u>
County Bridge Bond	\$ 2,000,000	\$ 1,985,515
Woodbine-Liberty Fire Grant	539,082	219,581
EMS Building	1,041,420	952,632

NOTE H – INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Road & Bridge	Special Machinery	K.S.A. 68-141g	\$ 200,000
Motor Vehicle Operating	General	K.S.A. 8-145	80,353
County Bridge Bond	General	K.S.A. 79-2958	197,243

NOTE I – COMPENSATED ABSENCES

The County's policy regarding vacation leave allows employees to accumulate vacation time based on years of continuous service as follows:

<u>Years of Continuous Service</u>	<u>Vacation Days Accrued</u>
Less than 1	0 days
1 to 9	10 days
10 to 14	15 days
15 to 24	20 days
Over 24	25 days

Vacation leave is earned on an annual basis. Employees are required to use all vacation awarded in the current year or it is forfeited at year end unless carryover is approved by the Board of Commissioners. Upon termination of employment, an employee is entitled to pay for unused accrued vacation leave provided two weeks notice is given.

Full-time employees are allowed sick leave at the rate of one day per month; part-time employees accrue sick leave on a pro-rated basis. Upon termination of employment, employees who provide

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS **DECEMBER 31, 2009**

NOTE I – COMPENSATED ABSENCES (Continued)

two weeks notice are compensated at their current rate of pay for one-third of their accumulated sick leave up to a maximum of 550 hours.

The County has estimated the dollar amount of accumulated sick leave for 2009 of \$128,927. The net effect of all increases and decreases in compensated absences for the year was an increase of \$126,635.

The only estimate in these financial statements is in the calculation of the compensated absences balance. Actual results could differ from this estimate.

NOTE J – 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. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORCC) public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to KCAMP for its property and liability insurance coverage and KWORCC for its workers' compensation insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the self-insured amount for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County continues to carry commercial insurance for its underground storage tanks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past.

NOTE K – RELATED PARTY TRANSACTIONS

Dickinson County, Kansas rents the facility built by the Dickinson County Public Building Commission for an amount sufficient to cover the debt service payments made by the Commission. The rents are not calculated as arm's-length transactions. The lease agreement also requires the lessees to purchase insurance to cover the risk of loss of the facility.

NOTE L – 2008 FINANCIAL DATA

The amounts shown for 2008 in the financial statements are included where practicable, only to provide a basis for comparison with 2009, and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

In 2008, the Special Motor Vehicle fund was classified as an Agency fund. The fund has been reclassified as a Special Revenue fund and the name of the fund has been changed to the Motor Vehicle Operating fund for 2009.

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009

NOTE L – 2008 FINANCIAL DATA (Continued)

Rounding variances may also exist between amounts reported for the 2008 calendar year in these financial statements and the amounts reported in the 2008 audited financial statements.

NOTE M – LITIGATION

As of October 4, 2010, the County is a party to various claims, none of which is expected to have a material effect on the entity.

NOTE N – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government 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 government 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 government under this program.