

LIBERAL

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The Board of County Commissioners
Grant County, Kansas

In planning and performing our audit of the financial statements of Grant County, Kansas, as of and for the year ended December 31, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered Grant County, Kansas' internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Grant County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Grant County, Kansas' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the following deficiencies to be significant deficiencies in internal control:

- 1) Contrary to the provisions of K.S.A. 10-117 and K.S.A. 79-2934, encumbrance and unencumbered cash records were not maintained.
- 2) Adjusting journal entries were required in order to reflect the proper balance in each fund.
- 3) Our firm assisted the County in preparing the financial statements and the footnotes for the year ended December 31, 2009.

This communication is intended solely for the information and use of the management of Grant County, Kansas, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Hay·Rice & Associates, Chartered

September 8, 2010

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The Board of County Commissioners
Grant County, Kansas

We have audited the financial statements of Grant County, Kansas for the year ended December 31, 2009. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated October 26, 2009. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Grant County, Kansas are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2009. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

The Board of County Commissioners
Grant County, Kansas

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Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 8, 2010.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of County Commissioners and management of Grant County, Kansas and is not intended to be and should not be used by anyone other than these specified parties.

Hay•Rice & Associates, Chartered

September 8, 2010

GRANT COUNTY, KANSAS
Ulysses, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2009

GRANT COUNTY, KANSAS

FINANCIAL STATEMENTS
For the year ended December 31, 2009

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GRANT COUNTY, KANSAS

FINANCIAL STATEMENTS
For the year ended December 31, 2009

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GRANT COUNTY, KANSAS

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

The Board of County Commissioners
Grant County, Kansas

We have audited the accompanying primary government financial statements of Grant County, Kansas, as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of Grant 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 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.

As described more fully in Note 1, Grant County 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, 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 Grant County, Kansas, as of December 31, 2009, the changes in its financial position, or, where applicable, its cash flows for the year then ended. Further, Grant 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.

The Board of County Commissioners
Grant County, Kansas

Page 2

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Grant County, Kansas, as of December 31, 2009, and its respective cash receipts and expenditures and budgetary comparisons, for the year then ended, in conformity with the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the primary government financial statements of Grant County, Kansas taken as a whole. The supplemental schedules shown on pages 54 through 59 are presented for purposes of additional analysis and are not a required part of the primary government financial statements. The supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounts and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

September 8, 2010

GRANT COUNTY, KANSAS

Statement 1

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

For the year ended December 31, 2009

| Funds | Beginning | Cash | Expenditures | Ending | Add | Ending |
|---|---------------------|---------------------|---------------------|--------------------|------------------|--------------------|
| | Unencumbered | | | Unencumbered | Outstanding | |
| | Cash | Receipts | | Cash | Encumbrances | Balance |
| | Balance | | | Balance | & Accounts | |
| | | | | | Payable | |
| Governmental Type Funds: | | | | | | |
| General Fund | \$ 1,696,581 | \$ 6,161,600 | \$ 6,748,244 | \$1,109,937 | \$464,133 | \$1,574,070 |
| Special Revenue Funds: | | | | | | |
| Road and Bridge | 214,539 | 3,487,159 | 3,551,809 | 149,889 | 23,904 | 173,793 |
| Employees' Benefits | 168,138 | 1,651,561 | 948,314 | 871,385 | 215 | 871,600 |
| Noxious Weed | 30,413 | 164,807 | 164,464 | 30,756 | 1,585 | 32,341 |
| Library Maintenance | 3,420 | 569,499 | 566,690 | 6,229 | - | 6,229 |
| Airport Maintenance | 104,633 | 106,665 | 134,705 | 76,593 | 3,792 | 80,385 |
| Ambulance | 117,268 | 551,797 | 583,689 | 85,376 | 11,094 | 96,470 |
| Rural Fire District | 31,910 | 228,505 | 239,451 | 20,964 | 6,244 | 27,208 |
| Courthouse Building | 502,968 | 367,260 | 50,905 | 819,323 | 1,758 | 821,081 |
| Park Maintenance | 17,805 | 307,758 | 269,754 | 55,809 | 29,414 | 85,223 |
| Health | 112,183 | 448,890 | 413,131 | 147,942 | 29,266 | 177,208 |
| Alcoholic Treatment | 23,721 | 5,233 | 6,000 | 22,954 | - | 22,954 |
| Special Equipment | 447,541 | 150,000 | 122,132 | 475,409 | 21,391 | 496,800 |
| Road Machinery | 445,946 | 695,000 | 84,633 | 1,056,313 | - | 1,056,313 |
| Special Highway Improvement | 1,289,251 | 695,000 | 544,963 | 1,439,288 | - | 1,439,288 |
| Rural Fire Equipment | 156,818 | 100,000 | 2,933 | 253,885 | - | 253,885 |
| Ambulance Equipment | 165,012 | 67,000 | 128,694 | 103,318 | - | 103,318 |
| Noxious Weed Equipment | 18,300 | 29,000 | - | 47,300 | - | 47,300 |
| 911 Telephone | 83,152 | 145,063 | 116,162 | 112,053 | - | 112,053 |
| Debt Service Fund – Bond and Interest | 395,479 | 3,421,844 | 3,780,542 | 36,781 | - | 36,781 |
| Capital Project Funds: | | | | | | |
| Airport Improvements | (6,655) | 344,386 | 337,731 | - | - | - |
| Care Home Building | 1,511,301 | 744 | 1,512,045 | - | - | - |
| Hospital | 11,874,840 | 65,544 | 11,940,384 | - | - | - |
| Fiduciary Type Funds – Expendable Trust Funds: | | | | | | |
| Treasurer's Special Auto | - | 72,318 | 72,318 | - | - | - |
| County Attorney Diversion | 26,778 | 12,275 | 9,438 | 29,615 | - | 29,615 |
| Prosecutor's Training Assistance | 871 | 879 | 1,415 | 335 | - | 335 |
| Register of Deeds Technology | 18,445 | 11,731 | 10,560 | 19,616 | - | 19,616 |
| LEC Seizure | 1,595 | 850 | - | 2,445 | - | 2,445 |
| Total Reporting Entity (Excluding Agency Funds) | <u>\$19,452,253</u> | <u>\$19,862,368</u> | <u>\$32,341,106</u> | <u>\$6,973,515</u> | <u>\$592,796</u> | <u>\$7,566,311</u> |

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

GRANT COUNTY, KANSAS

Statement 1
(Continued)

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

For the year ended December 31, 2009

Composition of Cash:

| | | |
|---|---------------|---------------------|
| County Treasurer: | | |
| Certificates of deposit and money market | \$25,105,293 | |
| Cash in checking | 415,923 | |
| Cash on hand | 42,075 | |
| Clerk of the District Court: | | |
| Cash in bank | 43,839 | |
| Sheriff: | | |
| Cash in bank | 1,706 | |
| Law Library: | | |
| Cash in bank | 27,858 | |
| Register of Deeds: | | |
| Cash in bank | 8,549 | |
| Civic Center: | | |
| Cash in bank | <u>14,875</u> | |
| Total Cash | | \$25,660,118 |
| Agency Funds per Statement 4 | | <u>18,093,807</u> |
| Total Reporting Entity (Excluding Agency Funds) | | <u>\$ 7,566,311</u> |

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

GRANT COUNTY, KANSAS

Statement 2

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
(BUDGETED FUNDS ONLY)

For the year ended December 31, 2009

| <u>Funds</u> | <u>Budget for Comparison</u> | <u>Expenditures Chargeable to Current Year</u> | <u>Variance Favorable (Unfavor.)</u> |
|--------------------------|--------------------------------------|--|--|
| Governmental Type Funds: | | | |
| General Fund | \$8,114,567 | \$6,748,244 | \$1,366,323 |
| Special Revenue Funds: | | | |
| Road and Bridge | 3,554,227 | 3,551,809 | 2,418 |
| Employees' Benefits | 1,785,000 | 948,314 | 836,686 |
| Noxious Weed | 209,036 | 164,464 | 44,572 |
| Library Maintenance | 566,690 | 566,690 | - |
| Airport Maintenance | 175,000 | 134,705 | 40,295 |
| Ambulance | 584,105 | 583,689 | 416 |
| Rural Fire District | 239,584 | 239,451 | 133 |
| Courthouse Building | 683,000 | 50,905 | 632,095 |
| Park Maintenance | 308,279 | 269,754 | 38,525 |
| Health | 503,583 | 413,131 | 90,452 |
| Alcoholic Treatment | 30,570 | 6,000 | 24,570 |
| Special Equipment | 477,000 | 122,132 | 354,868 |
| Debt Service Fund: | | | |
| Bond and Interest | 3,780,542 | 3,780,542 | - |

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

GRANT COUNTY, KANSAS

Statement 3

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
For the year ended December 31, 2009

GRANT COUNTY, KANSAS

Statement 3-1

GENERAL FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| <u>Cash Receipts</u> | <u>Current Year</u> | | <u>Variable Favorable (Unfavor.)</u> | <u>Prior Year Actual</u> |
|-----------------------------------|---------------------|--------------------|--------------------------------------|--------------------------|
| | <u>Actual</u> | <u>Budget</u> | | |
| Taxes: | | | | |
| Ad valorem property tax | \$4,638,928 | \$4,654,094 | \$ (15,166) | \$4,707,363 |
| Back tax collections | 23,853 | 20,000 | 3,853 | 19,126 |
| Interest on delinquent taxes | 17,332 | 18,000 | (668) | 17,000 |
| Motor vehicle tax | 119,137 | 89,086 | 30,051 | 123,129 |
| Mineral production tax | <u>389,448</u> | <u>450,000</u> | <u>(60,552)</u> | <u>329,600</u> |
| Total taxes | <u>\$5,188,698</u> | <u>\$5,231,180</u> | <u>\$ (42,482)</u> | <u>\$5,196,218</u> |
| Licenses, Permits and Fees: | | | | |
| Mortgage registration fees | \$ 59,854 | \$ 50,000 | \$ 9,854 | \$ 89,203 |
| Leinholders fees | - | 800 | (800) | - |
| Antique tags | 775 | 800 | (25) | 750 |
| Officers' fees | 52,806 | 65,000 | (12,194) | 53,975 |
| Motor vehicle registration | 36,516 | 28,000 | 8,516 | 32,423 |
| Vehicle inspection fees | <u>3,591</u> | <u>5,000</u> | <u>(1,409)</u> | <u>4,817</u> |
| Total licenses, permits and fees | <u>\$ 153,542</u> | <u>\$ 149,600</u> | <u>\$ 3,942</u> | <u>\$ 181,168</u> |
| Use of Money and Property: | | | | |
| Interest on taxes | \$ 5,240 | \$ 6,000 | \$ (760) | \$ 6,601 |
| Interest on idle fund investments | <u>169,395</u> | <u>400,000</u> | <u>(230,605)</u> | <u>354,697</u> |
| Total use of money & property | <u>\$ 174,635</u> | <u>\$ 406,000</u> | <u>\$ (231,365)</u> | <u>\$ 361,298</u> |
| Charges for Services: | | | | |
| Transfer station fees | <u>\$ 340,391</u> | <u>\$ 400,000</u> | <u>\$ (59,609)</u> | <u>\$ 359,159</u> |
| Other: | | | | |
| Miscellaneous | \$ 14,795 | \$ 10,000 | \$ 4,795 | \$ 25,928 |
| Grants | 45,485 | 25,000 | 20,485 | 167,468 |
| Royalties | 3,044 | - | 3,044 | 9,644 |
| City of Ulysses | 112,973 | 125,000 | (12,027) | 108,369 |
| Reimbursements | 104,242 | 300,000 | (195,758) | 78,395 |
| Law Enforcement Contract | <u>23,795</u> | <u>-</u> | <u>23,795</u> | <u>55,357</u> |
| Total other | <u>\$ 304,334</u> | <u>\$ 460,000</u> | <u>\$ (155,666)</u> | <u>\$ 445,161</u> |
| Total cash receipts | <u>\$6,161,600</u> | <u>\$6,646,780</u> | <u>\$ (485,180)</u> | <u>\$6,543,004</u> |

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

GRANT COUNTY, KANSAS

Statement 3-1
(Continued)

GENERAL FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | <u>Variable Favorable (Unfavor.)</u> | <u>Prior Year Actual</u> |
|---|---------------------|--------------------|--|----------------------------------|
| | <u>Actual</u> | <u>Budget</u> | | |
| <u>Expenditures and Transfers</u> | | | | |
| <u>Subject to Budget</u> | | | | |
| County Commissioners | \$ 81,480 | \$ 97,750 | \$ 16,270 | \$ 112,325 |
| County Clerk | 94,414 | 101,600 | 7,186 | 99,614 |
| County Treasurer | 143,673 | 153,266 | 9,593 | 141,456 |
| County Attorney | 168,689 | 210,000 | 41,311 | 180,972 |
| Register of Deeds | 99,962 | 98,675 | (1,287) | 92,049 |
| Clerk of District Court | 112,053 | 135,000 | 22,947 | 135,837 |
| County Appraiser | 244,299 | 260,835 | 16,536 | 221,437 |
| Courthouse General | 254,223 | 1,254,500 | 1,000,277 | 251,718 |
| Data Processing | 61,218 | 45,000 | (16,218) | 68,721 |
| Election | 55,088 | 72,500 | 17,412 | 82,402 |
| Building Inspection | 49,107 | 48,000 | (1,107) | 65,686 |
| Economic Development | 120,000 | 220,000 | 100,000 | 220,000 |
| Health | 1,230,646 | 1,230,646 | - | 885,808 |
| Social Services | 1,061,879 | 1,061,879 | - | 1,090,076 |
| Sheriff | 1,009,172 | 997,130 | (12,042) | 1,009,844 |
| Civil Defense | 127,541 | 105,000 | (22,541) | 203,338 |
| Juvenile Detention | 18,605 | 25,000 | 6,395 | 17,702 |
| Weather Modification | - | - | - | 16,335 |
| Extension Council | 187,000 | 187,000 | - | 185,000 |
| Soil Conservation | 31,000 | 31,000 | - | 31,000 |
| Fair Maintenance | 73,553 | 68,325 | (5,228) | 66,581 |
| Board on Affirmative Aging | 400,000 | 400,000 | - | 350,000 |
| Historical | 142,000 | 142,000 | - | 142,000 |
| Transfer station | 472,260 | 611,486 | 139,226 | 501,251 |
| Appropriation | 360,382 | 407,975 | 47,593 | 53,970 |
| Operating transfers | 150,000 | 150,000 | - | 150,000 |
| Total expenditures and transfers subject to budget | <u>\$6,748,244</u> | <u>\$8,114,567</u> | <u>\$1,366,323</u> | <u>\$6,375,122</u> |

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

GRANT COUNTY, KANSAS

Statement 3-1
(Continued)

GENERAL FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | <u>Variable Favorable (Unfavor.)</u> | <u>Prior Year Actual</u> |
|------------------------------------|---------------------|---------------|--|----------------------------------|
| | <u>Actual</u> | <u>Budget</u> | | |
| Receipts over (under) expenditures | \$ (586,644) | | | \$ 167,882 |
| Unencumbered Cash, Beginning | <u>1,696,581</u> | | | <u>1,528,699</u> |
| Unencumbered Cash, Ending | <u>\$1,109,937</u> | | | <u>\$1,696,581</u> |

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

GRANT COUNTY, KANSAS

Statement 3-2

ROAD AND BRIDGE FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| <u>Cash Receipts</u> | <u>Current Year</u> | | <u>Variable Favorable (Unfavor.)</u> | <u>Prior Year Actual</u> |
|---------------------------------------|------------------------|------------------------|--------------------------------------|--------------------------|
| | <u>Actual</u> | <u>Budget</u> | | |
| <u>Taxes:</u> | | | | |
| Ad valorem property tax | \$2,945,978 | \$2,959,009 | \$ (13,031) | \$2,887,687 |
| Back tax collections | 14,531 | 12,000 | 2,531 | 11,434 |
| Motor vehicle tax | <u>73,052</u> | <u>54,714</u> | <u>18,338</u> | <u>72,991</u> |
| Total taxes | <u>\$3,033,561</u> | <u>\$3,025,723</u> | <u>\$ 7,838</u> | <u>\$2,972,112</u> |
| <u>Intergovernmental:</u> | | | | |
| Special City and County Fund | \$ 361,048 | \$ 385,000 | \$ (23,952) | \$ 388,419 |
| Grants | - | - | - | 101,269 |
| County Equalization Fund | <u>15,333</u> | <u>10,500</u> | <u>4,833</u> | <u>10,298</u> |
| Total intergovernmental | <u>\$ 376,381</u> | <u>\$ 395,500</u> | <u>\$ (19,119)</u> | <u>\$ 499,986</u> |
| <u>Charges for Services:</u> | | | | |
| County Engineer | <u>\$ 77,217</u> | <u>\$ 50,000</u> | <u>\$ 27,217</u> | <u>\$ 47,884</u> |
| Total cash receipts | <u>\$3,487,159</u> | <u>\$3,471,223</u> | <u>\$ 15,936</u> | <u>\$3,519,982</u> |
| <u>Expenditures and Transfers</u> | | | | |
| <u>Subject to Budget</u> | | | | |
| <u>Maintenance:</u> | | | | |
| Personal services | \$ 673,424 | \$ 900,000 | \$ 226,576 | \$ 782,921 |
| Contractual services | 25,796 | 223,950 | 198,154 | 541,462 |
| Commodities | 1,181,064 | 1,840,000 | 658,936 | 961,549 |
| Capital outlay | <u>9,044</u> | <u>268,000</u> | <u>258,956</u> | <u>207,396</u> |
| Total maintenance | <u>\$1889,328</u> | <u>\$3,231,950</u> | <u>\$1,342,622</u> | <u>\$2,493,328</u> |
| <u>Administration:</u> | | | | |
| Personal services | \$ 201,790 | \$ 214,672 | \$ 12,882 | \$ 204,177 |
| Contractual services | 62,377 | 95,546 | 33,169 | 66,982 |
| Commodities | 6,955 | 6,120 | (835) | 6,476 |
| Capital outlay | <u>1,359</u> | <u>5,939</u> | <u>4,580</u> | <u>3,806</u> |
| Total administration | <u>\$ 272,481</u> | <u>\$ 322,277</u> | <u>\$ 49,796</u> | <u>\$ 281,441</u> |

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

GRANT COUNTY, KANSAS

Statement 3-2
(Continued)

ROAD AND BRIDGE FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | | <u>Prior Year Actual</u> |
|---|---------------------|--------------------|--|----------------------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Variable Favorable (Unfavor.)</u> | |
| <u>Expenditures and Transfers</u> | | | | |
| <u>Subject to Budget (Continued)</u> | | | | |
| Transfers: | | | | |
| Special Highway Fund | \$ 695,000 | - | \$ (695,000) | \$ 305,000 |
| Road Machinery Fund | <u>695,000</u> | <u>-</u> | <u>(695,000)</u> | <u>305,000</u> |
| Total transfers | <u>\$1,390,000</u> | <u>-</u> | <u>\$ (1,390,000)</u> | <u>\$ 610,000</u> |
| Total expenditures and transfers subject to budget | <u>\$3,551,809</u> | <u>\$3,554,227</u> | <u>\$ 2,418</u> | <u>\$3,384,769</u> |
| Receipts over (under) expenditures | \$ (64,650) | | | \$ 135,213 |
| Unencumbered Cash, Beginning | <u>214,539</u> | | | <u>79,326</u> |
| Unencumbered Cash, Ending | <u>\$ 149,889</u> | | | <u>\$ 214,539</u> |

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

GRANT COUNTY, KANSAS

Statement 3-3

EMPLOYEES' BENEFITS FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | <u>Variable Favorable (Unfavor.)</u> | <u>Prior Year Actual</u> |
|------------------------------------|---------------------|--------------------|--|----------------------------------|
| | <u>Actual</u> | <u>Budget</u> | | |
| <u>Cash Receipts</u> | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$1,571,732 | \$1,578,567 | \$ (6,835) | \$1,199,570 |
| Back tax collections | 7,022 | 3,600 | 3,422 | 5,231 |
| Motor vehicle tax | <u>32,577</u> | <u>22,735</u> | <u>9,842</u> | <u>36,953</u> |
| Total taxes | \$1,611,331 | \$1,604,902 | \$ 6,429 | \$1,241,754 |
| Other: | | | | |
| Miscellaneous reimbursements | <u>40,230</u> | <u>50,000</u> | <u>(9,770)</u> | <u>33,446</u> |
| Total cash receipts | \$1,651,561 | <u>\$1,654,902</u> | <u>\$ (3,341)</u> | \$1,275,200 |
| <u>Expenditures and Transfers</u> | | | | |
| <u>Subject to Budget</u> | | | | |
| Contractual services | <u>948,314</u> | <u>\$1,785,000</u> | <u>\$836,686</u> | <u>1,450,659</u> |
| Receipts over (under) expenditures | \$ 703,247 | | | \$ (175,459) |
| Unencumbered Cash, Beginning | <u>168,138</u> | | | <u>343,597</u> |
| Unencumbered Cash, Ending | <u>\$ 871,385</u> | | | <u>\$ 168,138</u> |

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

GRANT COUNTY, KANSAS

Statement 3-4

NOXIOUS WEED FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

For the year ended December 31, 2009

(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | <u>Variable Favorable (Unfavor.)</u> | <u>Prior Year Actual</u> |
|---|---------------------|------------------|--|----------------------------------|
| | <u>Actual</u> | <u>Budget</u> | | |
| <u>Cash Receipts</u> | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$137,214 | \$137,638 | \$ (424) | \$ 53,664 |
| Back tax collections | 445 | 140 | 305 | 204 |
| Motor vehicle tax | <u>1,282</u> | <u>1,012</u> | <u>270</u> | <u>1,178</u> |
| Total taxes | \$138,941 | \$138,790 | \$ 151 | \$ 55,046 |
| Charges for Services: | | | | |
| Sale of chemicals and noxious weed treatments | 25,866 | 40,000 | (14,134) | 41,260 |
| Reimbursements – Weed equipment | <u>-</u> | <u>-</u> | <u>-</u> | <u>84,000</u> |
| Total cash receipts | <u>\$164,807</u> | <u>\$178,790</u> | <u>\$ (13,983)</u> | <u>\$180,306</u> |
| <u>Expenditures and Transfers</u> | | | | |
| <u>Subject to Budget</u> | | | | |
| Personal services | \$ 83,359 | \$104,118 | \$ 20,759 | \$ 53,173 |
| Contractual services | 4,950 | 8,268 | 3,318 | 3,751 |
| Commodities | 47,155 | 86,650 | 39,495 | 117,707 |
| Capital outlay | - | 10,000 | 10,000 | 14,038 |
| Transfer – Special Equipment | <u>29,000</u> | <u>-</u> | <u>(29,000)</u> | <u>18,000</u> |
| Total expenditures and transfers subject to budget | <u>\$164,464</u> | <u>\$209,036</u> | <u>\$ 44,572</u> | <u>\$206,669</u> |
| Receipts over (under) expenditures | \$ 343 | | | \$ (26,363) |
| Unencumbered Cash, Beginning | <u>30,413</u> | | | <u>56,776</u> |
| Unencumbered Cash, Ending | <u>\$ 30,756</u> | | | <u>\$ 30,413</u> |

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

GRANT COUNTY, KANSAS

Statement 3-5

AIRPORT MAINTENANCE FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | <u>Variable Favorable (Unfavor.)</u> | <u>Prior Year Actual</u> |
|---|---------------------|------------------|--|----------------------------------|
| | <u>Actual</u> | <u>Budget</u> | | |
| <u>Cash Receipts</u> | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$ 57,735 | \$ 57,900 | \$ (165) | \$ 56 |
| Back tax collections | 187 | 50 | 137 | 119 |
| Motor vehicle tax | 299 | - | 299 | 1,435 |
| Total taxes | <u>\$ 58,221</u> | <u>\$ 57,950</u> | <u>\$ 271</u> | <u>\$ 1,610</u> |
| Other: | | | | |
| Rents | \$ 22,178 | \$ 2,400 | \$ 19,778 | \$ 34,428 |
| Royalties | 4,891 | 10,000 | (5,109) | 10,714 |
| Reimbursement FAA | - | - | - | 100,709 |
| Miscellaneous | 21,375 | - | 21,375 | 1,844 |
| Total other | <u>\$ 48,444</u> | <u>\$ 12,400</u> | <u>\$ 36,044</u> | <u>\$147,695</u> |
| Total cash receipts | <u>\$106,665</u> | <u>\$ 70,350</u> | <u>\$ 36,315</u> | <u>\$149,305</u> |
| <u>Expenditures and Transfers</u> | | | | |
| <u>Subject to Budget</u> | | | | |
| Contractual services | \$ 57,198 | \$ 66,000 | \$ 8,802 | \$ 63,718 |
| Commodities | 1,153 | 4,000 | 2,847 | 5,370 |
| County share of Airport project | 76,354 | - | (76,354) | 104,665 |
| Capital outlay | - | 105,000 | 105,000 | 6,459 |
| Total expenditures and transfers subject to budget | <u>\$134,705</u> | <u>\$175,000</u> | <u>\$ 40,295</u> | <u>\$180,212</u> |
| Receipts over (under) expenditures | \$ (28,040) | | | \$ (30,907) |
| Unencumbered Cash, Beginning | <u>104,633</u> | | | <u>135,540</u> |
| Unencumbered Cash, Ending | <u>\$ 76,593</u> | | | <u>\$104,633</u> |

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

GRANT COUNTY, KANSAS

Statement 3-6

LIBRARY MAINTENANCE FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | <u>Variable Favorable (Unfavor.)</u> | <u>Prior Year Actual</u> |
|------------------------------------|---------------------|------------------|--|----------------------------------|
| | <u>Actual</u> | <u>Budget</u> | | |
| <u>Cash Receipts</u> | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$552,590 | \$554,701 | \$ (2,111) | \$553,758 |
| Back tax collections | 2,795 | 1,500 | 1,295 | 2,207 |
| Motor vehicle tax | <u>14,114</u> | <u>10,489</u> | <u>3,625</u> | <u>14,145</u> |
| Total cash receipts | \$569,499 | <u>\$566,690</u> | <u>\$ 2,809</u> | \$570,110 |
| <u>Expenditures and Transfers</u> | | | | |
| <u>Subject to Budget</u> | | | | |
| Appropriations – Library Board | <u>566,690</u> | <u>\$566,690</u> | <u>-</u> | <u>566,690</u> |
| Receipts over (under) expenditures | \$ 2,809 | | | \$ 3,420 |
| Unencumbered Cash, Beginning | <u>3,420</u> | | | <u>-</u> |
| Unencumbered Cash, Ending | <u>\$ 6,229</u> | | | <u>\$ 3,420</u> |

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

GRANT COUNTY, KANSAS

Statement 3-7

AMBULANCE FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | <u>Variable Favorable (Unfavor.)</u> | <u>Prior Year Actual</u> |
|---|---------------------|------------------|--|----------------------------------|
| | <u>Actual</u> | <u>Budget</u> | | |
| <u>Cash Receipts</u> | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$387,274 | \$388,769 | \$ (1,495) | \$373,998 |
| Back tax collections | 1,894 | 1,000 | 894 | 1,485 |
| Motor vehicle tax | <u>9,584</u> | <u>7,086</u> | <u>2,498</u> | <u>9,620</u> |
| Total taxes | <u>\$398,752</u> | <u>\$396,855</u> | <u>\$ 1,897</u> | <u>\$385,103</u> |
| Other: | | | | |
| Fees | \$119,642 | \$120,000 | \$ (358) | \$177,323 |
| CPR | 22,792 | 15,000 | 7,792 | - |
| Donations and grants | <u>10,611</u> | <u>-</u> | <u>10,611</u> | <u>91,708</u> |
| Total other | <u>\$153,045</u> | <u>\$135,000</u> | <u>\$ 18,045</u> | <u>\$269,031</u> |
| Total cash receipts | <u>\$551,797</u> | <u>\$531,855</u> | <u>\$ 19,942</u> | <u>\$654,134</u> |
| <u>Expenditures and Transfers</u> | | | | |
| <u>Subject to Budget</u> | | | | |
| Personal services | \$422,947 | \$429,435 | \$ 6,488 | \$402,340 |
| Contractual services | 45,095 | 57,000 | 11,905 | 68,856 |
| Commodities | 42,029 | 47,230 | 5,201 | 47,027 |
| Capital outlay | 6,618 | 50,440 | 43,822 | 5,720 |
| Transfer: | | | | |
| Ambulance Equipment Fund | <u>67,000</u> | <u>-</u> | <u>(67,000)</u> | <u>60,000</u> |
| Total expenditures and transfers subject to budget | <u>\$583,689</u> | <u>\$584,105</u> | <u>\$ 416</u> | <u>\$583,943</u> |
| Receipts over (under) expenditures | \$ (31,892) | | | \$ 70,191 |
| Unencumbered Cash, Beginning | <u>117,268</u> | | | <u>47,077</u> |
| Unencumbered Cash, Ending | <u>\$ 85,376</u> | | | <u>\$117,268</u> |

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

GRANT COUNTY, KANSAS

Statement 3-8

RURAL FIRE DISTRICT FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | <u>Variable Favorable (Unfavor.)</u> | <u>Prior Year Actual</u> |
|---|---------------------|------------------|--|----------------------------------|
| | <u>Actual</u> | <u>Budget</u> | | |
| <u>Cash Receipts</u> | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$203,335 | \$204,083 | \$ (748) | \$204,930 |
| Back tax collections | 1,029 | 500 | 529 | 822 |
| Motor vehicle tax | <u>5,271</u> | <u>3,880</u> | <u>1,391</u> | <u>5,319</u> |
| Total taxes | \$209,635 | \$208,463 | \$ 1,172 | \$211,071 |
| Other: | | | | |
| Miscellaneous | <u>18,870</u> | <u>-</u> | <u>18,870</u> | <u>51,368</u> |
| Total cash receipts | <u>\$228,505</u> | <u>\$208,463</u> | <u>\$ 20,042</u> | <u>\$262,439</u> |
| <u>Expenditures and Transfers</u> | | | | |
| <u>Subject to Budget</u> | | | | |
| Personal services | \$ 48,996 | \$ 77,500 | \$ 28,504 | \$102,933 |
| Contractual services | 36,687 | 42,264 | 5,577 | 55,764 |
| Commodities | 14,826 | 17,850 | 3,024 | 46,115 |
| Capital outlay | 38,942 | 51,970 | 13,028 | 9,001 |
| Transfer: | | | | |
| Rural Fire Equipment Fund | <u>100,000</u> | <u>50,000</u> | <u>(50,000)</u> | <u>41,000</u> |
| Total expenditures and transfers subject to budget | <u>\$239,451</u> | <u>\$239,584</u> | <u>\$ 133</u> | <u>\$254,813</u> |
| Receipts over (under) expenditures | | | | \$ 7,626 |
| Unencumbered Cash, Beginning | <u>31,910</u> | | | <u>24,284</u> |
| Unencumbered Cash, Ending | <u>\$ 20,964</u> | | | <u>\$ 31,910</u> |

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

GRANT COUNTY, KANSAS

Statement 3-9

COURTHOUSE BUILDING FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | | <u>Prior Year Actual</u> |
|---|---------------------|------------------|--|----------------------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Variable Favorable (Unfavor.)</u> | |
| <u>Cash Receipts</u> | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$356,455 | \$357,922 | \$ (1,467) | \$353,481 |
| Back tax collections | 1,705 | 900 | 805 | 1,276 |
| Motor vehicle tax | 9,100 | 6,703 | 2,397 | 7,890 |
| Reimbursements – City of Ulysses | - | - | - | <u>100,000</u> |
| Total cash receipts | <u>\$367,260</u> | <u>\$365,525</u> | <u>\$ 1,735</u> | <u>\$462,647</u> |
| <u>Expenditures and Transfers</u> | | | | |
| <u>Subject to Budget</u> | | | | |
| Care home project | \$ - | \$ - | \$ - | \$400,000 |
| Contractual services | 30,769 | - | (30,769) | 93,159 |
| Capital outlay | <u>20,136</u> | <u>683,000</u> | <u>662,864</u> | <u>24,305</u> |
| Total expenditures and transfers subject to budget | <u>\$ 50,905</u> | <u>\$683,000</u> | <u>\$632,095</u> | <u>\$517,464</u> |
| Receipts over (under) expenditures | \$316,355 | | | \$ (54,817) |
| Unencumbered Cash, Beginning | <u>502,968</u> | | | <u>557,785</u> |
| Unencumbered Cash, Ending | <u>\$819,323</u> | | | <u>\$502,968</u> |

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

GRANT COUNTY, KANSAS

Statement 3-10

BOND AND INTEREST FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | <u>Variable Favorable (Unfavor.)</u> | <u>Prior Year Actual</u> |
|---|---------------------|--------------------|--|----------------------------------|
| | <u>Actual</u> | <u>Budget</u> | | |
| <u>Cash Receipts</u> | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$3,380,181 | \$3,364,651 | \$ 15,530 | \$1,379,117 |
| Back tax collections | 10,312 | 2,000 | 8,312 | 3,522 |
| Motor vehicle tax | <u>31,351</u> | <u>26,164</u> | <u>5,187</u> | <u>12,705</u> |
| Total cash receipts | <u>\$3,421,844</u> | <u>\$3,392,815</u> | <u>\$ 29,029</u> | <u>\$1,395,344</u> |
| <u>Expenditures and Transfers</u> | | | | |
| <u>Subject to Budget</u> | | | | |
| Bond principal | \$2,175,000 | \$2,175,000 | - | \$ 840,000 |
| Bond interest | <u>1,605,542</u> | <u>1,605,542</u> | <u>-</u> | <u>639,563</u> |
| Total expenditures and transfers subject to budget | <u>\$3,780,542</u> | <u>\$3,780,542</u> | <u>-</u> | <u>\$1,479,563</u> |
| Receipts over (under) expenditures | \$ (358,698) | | | \$ (84,219) |
| Unencumbered Cash, Beginning | <u>395,479</u> | | | <u>479,698</u> |
| Unencumbered Cash, Ending | <u>\$ 36,781</u> | | | <u>\$ 395,479</u> |

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

GRANT COUNTY, KANSAS

Statement 3-11

PARK MAINTENANCE FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | <u>Variable Favorable (Unfavor.)</u> | <u>Prior Year Actual</u> |
|---|---------------------|------------------|--|----------------------------------|
| | <u>Actual</u> | <u>Budget</u> | | |
| <u>Cash Receipts</u> | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$268,199 | \$269,086 | \$ (887) | \$244,016 |
| Back tax collections | 1,285 | 600 | 685 | 976 |
| Motor vehicle tax | <u>6,235</u> | <u>4,621</u> | <u>1,614</u> | <u>6,265</u> |
| Total taxes | \$275,719 | \$274,307 | \$ 1,412 | \$251,257 |
| Other: | | | | |
| Rents | 31,159 | 25,000 | 6,159 | 26,006 |
| Donations | <u>880</u> | <u>-</u> | <u>880</u> | <u>895</u> |
| Total cash receipts | <u>\$307,758</u> | <u>\$299,307</u> | <u>\$ 8,451</u> | <u>\$278,158</u> |
| <u>Expenditures and Transfers</u> | | | | |
| <u>Subject to Budget</u> | | | | |
| Personal services | \$153,766 | \$172,981 | \$ 19,215 | \$169,654 |
| Contractual services | 78,699 | 105,398 | 26,699 | 90,931 |
| Commodities | 30,839 | 29,900 | (939) | 26,111 |
| Capital outlay | <u>6,450</u> | <u>-</u> | <u>(6,450)</u> | <u>2,046</u> |
| Total expenditures and transfers subject to budget | <u>\$269,754</u> | <u>\$308,279</u> | <u>\$ 38,525</u> | <u>\$288,742</u> |
| Receipts over (under) expenditures | \$ 38,004 | | | \$ (10,584) |
| Unencumbered Cash, Beginning | <u>17,805</u> | | | <u>28,389</u> |
| Unencumbered Cash, Ending | <u>\$ 55,809</u> | | | <u>\$ 17,805</u> |

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

GRANT COUNTY, KANSAS

Statement 3-12

HEALTH FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | <u>Variable Favorable (Unfavor.)</u> | <u>Prior Year Actual</u> |
|---|---------------------|------------------|--|----------------------------------|
| | <u>Actual</u> | <u>Budget</u> | | |
| <u>Cash Receipts</u> | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$219,052 | \$218,400 | \$ 652 | \$219,485 |
| Back tax collections | 1,068 | 250 | 818 | 800 |
| Motor vehicle tax | <u>5,402</u> | <u>4,155</u> | <u>1,247</u> | <u>4,711</u> |
| Total taxes | <u>\$225,522</u> | <u>\$222,805</u> | <u>\$ 2,717</u> | <u>\$224,996</u> |
| Other: | | | | |
| Fees and charges | \$170,301 | \$ 79,000 | \$ 91,301 | \$127,580 |
| Federal and state assistance | <u>53,067</u> | <u>65,000</u> | <u>(11,933)</u> | <u>63,659</u> |
| Total other | <u>\$223,368</u> | <u>\$144,000</u> | <u>\$ 79,368</u> | <u>\$191,239</u> |
| Total cash receipts | <u>\$448,890</u> | <u>\$366,805</u> | <u>\$ 82,085</u> | <u>\$416,235</u> |
| <u>Expenditures and Transfers</u> | | | | |
| <u>Subject to Budget</u> | | | | |
| Personal services | \$239,826 | \$259,000 | \$ 19,174 | \$241,583 |
| Contractual services | 43,807 | 47,740 | 3,933 | 45,150 |
| Commodities | 103,389 | 103,300 | (89) | 81,727 |
| Capital outlay | <u>26,109</u> | <u>2,242</u> | <u>(23,867)</u> | <u>2,087</u> |
| Total expenditures and transfers subject to budget | <u>\$413,131</u> | <u>\$412,282</u> | <u>\$ (849)</u> | <u>\$370,547</u> |
| <u>Expenditures and Transfers</u> <u>not Subject to Budget</u> | | | | |
| Credit for actual sale of chemical | <u>-</u> | <u>91,301</u> | <u>91,301</u> | <u>-</u> |
| Total expenditures and transfers | <u>\$413,131</u> | <u>\$503,583</u> | <u>\$ 90,452</u> | <u>\$370,547</u> |
| Receipts over (under) expenditures | \$ 35,759 | | | \$ 45,688 |
| Unencumbered Cash, Beginning | <u>112,183</u> | | | <u>66,495</u> |
| Unencumbered Cash, Ending | <u>\$147,942</u> | | | <u>\$112,183</u> |

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

GRANT COUNTY, KANSAS

Statement 3-13

ALCOHOLIC TREATMENT FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

For the year ended December 31, 2009
 (with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | | <u>Prior Year Actual</u> |
|------------------------------------|---------------------|------------------|--|----------------------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Variable Favorable (Unfavor.)</u> | |
| <u>Cash Receipts</u> | | | | |
| Intergovernmental: | | | | |
| Liquor tax | \$ 5,233 | \$ <u>9,570</u> | \$ <u>(4,337)</u> | \$ 8,151 |
| <u>Expenditures and Transfers</u> | | | | |
| <u>Subject to Budget</u> | | | | |
| Alcoholic treatment | <u>6,000</u> | \$ <u>30,570</u> | \$ <u>24,570</u> | <u>3,000</u> |
| Receipts over (under) expenditures | \$ (767) | | | \$ 5,151 |
| Unencumbered Cash, Beginning | <u>23,721</u> | | | <u>18,570</u> |
| Unencumbered Cash, Ending | \$ <u>22,954</u> | | | \$ <u>23,721</u> |

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

GRANT COUNTY, KANSAS

Statement 3-14

SPECIAL EQUIPMENT FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

For the year ended December 31, 2009
 (with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | | <u>Prior Year Actual</u> |
|---|---------------------|------------------|--|----------------------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Variable Favorable (Unfavor.)</u> | |
| <u>Cash Receipts</u> | | | | |
| Transfer: | | | | |
| General Fund | <u>\$150,000</u> | <u>\$150,000</u> | <u>-</u> | <u>\$ 150,000</u> |
| <u>Expenditures and Transfers</u> | | | | |
| <u>Subject to Budget</u> | | | | |
| Capital outlay | <u>\$122,132</u> | <u>\$477,000</u> | <u>\$354,868</u> | <u>\$ 79,464</u> |
| Care home project | <u>-</u> | <u>-</u> | <u>-</u> | <u>200,000</u> |
| Total expenditures and transfers subject to budget | <u>\$122,132</u> | <u>\$477,000</u> | <u>\$354,868</u> | <u>\$ 279,464</u> |
| Receipts over (under) expenditures | <u>\$ 27,868</u> | | | <u>\$ (129,464)</u> |
| Unencumbered Cash, Beginning | <u>447,541</u> | | | <u>577,005</u> |
| Unencumbered Cash, Ending | <u>\$475,409</u> | | | <u>\$ 447,541</u> |

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

GRANT COUNTY, KANSAS

Statement 3
(Continued)

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
ACTUAL
For the year ended December 31, 2009

GRANT COUNTY, KANSAS

Statement 3-15

ROAD MACHINERY FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Year Ended</u> | |
|--|--------------------|------------------|
| | <u>Current</u> | <u>Prior</u> |
| <u>Cash Receipts</u> | | |
| Operating transfer from Road and Bridge Fund | \$ 695,000 | \$305,000 |
| <u>Expenditures and Transfers</u> | | |
| Capital outlay | <u>84,633</u> | <u>259,168</u> |
| Receipts over (under) expenditures | \$ 610,367 | \$ 45,832 |
| Unencumbered Cash, Beginning | <u>445,946</u> | <u>400,114</u> |
| Unencumbered Cash, Ending | <u>\$1,056,313</u> | <u>\$445,946</u> |

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

GRANT COUNTY, KANSAS

Statement 3-16

SPECIAL HIGHWAY IMPROVEMENT FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Year Ended</u> | |
|--|--------------------|--------------------|
| | <u>Current</u> | <u>Prior</u> |
| <u>Cash Receipts</u> | | |
| Operating transfer from Road and Bridge Fund | \$ 695,000 | \$ 305,000 |
| <u>Expenditures and Transfers</u> | | |
| Capital outlay | <u>544,963</u> | <u>24,640</u> |
| Receipts over (under) expenditures | \$ 150,037 | \$ 280,360 |
| Unencumbered Cash, Beginning | <u>1,289,251</u> | <u>1,008,891</u> |
| Unencumbered Cash, Ending | <u>\$1,439,288</u> | <u>\$1,289,251</u> |

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

GRANT COUNTY, KANSAS

Statement 3-17

RURAL FIRE EQUIPMENT FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Year Ended</u> | |
|---|-------------------|------------------|
| | <u>Current</u> | <u>Prior</u> |
| <u>Cash Receipts</u> | | |
| Operating transfer from Rural Fire Fund | \$100,000 | \$ 41,000 |
| <u>Expenditures and Transfers</u> | | |
| Capital outlay | <u>2,933</u> | <u>26,690</u> |
| Receipts over (under) expenditures | \$ 97,067 | \$ 14,310 |
| Unencumbered Cash, Beginning | <u>156,818</u> | <u>142,508</u> |
| Unencumbered Cash, Ending | <u>\$253,885</u> | <u>\$156,818</u> |

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

GRANT COUNTY, KANSAS

Statement 3-18

AMBULANCE EQUIPMENT FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2009
 (with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Year Ended</u> | |
|--|-------------------|--------------------|
| | <u>Current</u> | <u>Prior</u> |
| <u>Cash Receipts</u> | | |
| Operating transfer from Ambulance Fund | \$ 67,000 | \$ 60,000 |
| <u>Expenditures and Transfers</u> | | |
| Capital outlay | <u>128,694</u> | <u> -</u> |
| Receipts over (under) expenditures | \$ (61,694) | \$ 60,000 |
| Unencumbered Cash, Beginning | <u>165,012</u> | <u>105,012</u> |
| Unencumbered Cash, Ending | <u>\$103,318</u> | <u>\$165,012</u> |

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

GRANT COUNTY, KANSAS

Statement 3-19

NOXIOUS WEED EQUIPMENT FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2009
 (with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Year Ended</u> | |
|---|-------------------|------------------|
| | <u>Current</u> | <u>Prior</u> |
| <u>Cash Receipts</u> | | |
| Operating transfer from Noxious Weed Fund | \$ 29,000 | \$ 18,000 |
| <u>Expenditures and Transfers</u> | | |
| Operating transfer to Noxious Weed Fund | - | <u>84,000</u> |
| Receipts over (under) expenditures | \$ 29,000 | \$ (66,000) |
| Unencumbered Cash, Beginning | <u>18,300</u> | <u>84,300</u> |
| Unencumbered Cash, Ending | <u>\$ 47,300</u> | <u>\$ 18,300</u> |

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

GRANT COUNTY, KANSAS

Statement 3-20

911 TELEPHONE FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Year Ended</u> | |
|------------------------------------|-------------------|------------------|
| | <u>Current</u> | <u>Prior</u> |
| <u>Cash Receipts</u> | | |
| Charges for Services: | | |
| Telephone fees | \$145,063 | \$157,452 |
| <u>Expenditures and Transfers</u> | | |
| Public Safety | <u>116,162</u> | <u>190,486</u> |
| Receipts over (under) expenditures | \$ 28,901 | \$ (33,034) |
| Unencumbered Cash, Beginning | <u>83,152</u> | <u>116,186</u> |
| Unencumbered Cash, Ending | <u>\$112,053</u> | <u>\$ 83,152</u> |

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

GRANT COUNTY, KANSAS

Statement 3-21

AIRPORT IMPROVEMENTS PROJECTS #7, #8 AND #9
STATEMENT OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2009
 (with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Year Ended</u> | |
|------------------------------------|-------------------|-------------------|
| | <u>Current</u> | <u>Prior</u> |
| <u>Cash Receipts</u> | | |
| FAA Grant | \$268,032 | \$ 34,554 |
| County share of Airport project | <u>76,354</u> | <u>104,665</u> |
| Total cash receipts | \$344,386 | \$139,219 |
| <u>Expenditures and Transfers</u> | | |
| Capital outlay | <u>337,731</u> | <u>145,874</u> |
| Receipts over (under) expenditures | \$ 6,655 | \$ (6,655) |
| Unencumbered Cash, Beginning | <u>(6,655)</u> | <u>-</u> |
| Unencumbered Cash, Ending | <u>-</u> | <u>\$ (6,655)</u> |

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

GRANT COUNTY, KANSAS

Statement 3-22

CARE HOME BUILDING PROJECT
STATEMENT OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Year Ended</u> | |
|------------------------------------|---------------------|---------------------|
| | <u>Current</u> | <u>Prior</u> |
| <u>Cash Receipts</u> | | |
| Reimbursement | \$ - | \$ 600,000 |
| Interest income | <u>744</u> | <u>151,360</u> |
| Total cash receipts | \$ <u>744</u> | \$ <u>751,360</u> |
| <u>Expenditures and Transfers</u> | | |
| Contractual | \$ 1,184,417 | \$ 6,069,302 |
| Capital outlay | <u>327,628</u> | <u>295,227</u> |
| Total expenditures and transfers | \$ <u>1,512,045</u> | \$ <u>6,364,529</u> |
| Receipts over (under) expenditures | \$ (1,511,301) | \$ (5,613,169) |
| Unencumbered Cash, Beginning | <u>1,511,301</u> | <u>7,124,470</u> |
| Unencumbered Cash, Ending | <u>-</u> | \$ <u>1,511,301</u> |

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

GRANT COUNTY, KANSAS

Statement 3-23

HOSPITAL EXPANSION PROJECT
STATEMENT OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Year Ended</u> | |
|------------------------------------|----------------------|----------------------|
| | <u>Current</u> | <u>Prior</u> |
| <u>Cash Receipts</u> | | |
| Bond proceeds | \$ - | \$ 9,750,000 |
| Interest income | <u>65,544</u> | <u>452,724</u> |
| Total cash receipts | \$ <u>65,544</u> | \$ <u>10,202,724</u> |
| <u>Expenditures and Transfers</u> | | |
| Contractual | \$ 11,217,547 | \$ 7,081,679 |
| Capital outlay | <u>722,837</u> | <u>6,900</u> |
| Total expenditures and transfers | \$ <u>11,940,384</u> | \$ <u>7,088,579</u> |
| Receipts over (under) expenditures | \$ (11,874,840) | \$ 3,114,145 |
| Unencumbered Cash, Beginning | <u>11,874,840</u> | <u>8,760,695</u> |
| Unencumbered Cash, Ending | <u>-</u> | <u>\$11,874,840</u> |

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

GRANT COUNTY, KANSAS

Statement 3-24

TREASURER'S SPECIAL AUTO FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2009
 (with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Year Ended</u> | |
|------------------------------------|-------------------|------------------|
| | <u>Current</u> | <u>Prior</u> |
| <u>Cash Receipts</u> | | |
| Charges for Services: | | |
| Motor vehicle licenses | \$ 70,721 | \$ 69,442 |
| Fees | 442 | 480 |
| Reimbursement | <u>1,155</u> | <u>624</u> |
| Total cash receipts | <u>\$ 72,318</u> | <u>\$ 70,546</u> |
| <u>Expenditures and Transfers</u> | | |
| General Government | \$ 35,802 | \$ 38,123 |
| Fees to General Fund | <u>36,516</u> | <u>32,423</u> |
| Total expenditures and transfers | <u>\$ 72,318</u> | <u>\$ 70,546</u> |
| Receipts over (under) expenditures | - | - |
| Unencumbered Cash, Beginning | <u>-</u> | <u>-</u> |
| Unencumbered Cash, Ending | <u>-</u> | <u>-</u> |

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

GRANT COUNTY, KANSAS

Statement 3-25

COUNTY ATTORNEY DIVERSION FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2009
 (with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Year Ended</u> | |
|------------------------------------|-------------------|------------------|
| | <u>Current</u> | <u>Prior</u> |
| <u>Cash Receipts</u> | | |
| Charges for Services: | | |
| Diversion fees | \$ 12,275 | \$ 13,975 |
| <u>Expenditures and Transfers</u> | | |
| General Government | <u>9,438</u> | <u>19,690</u> |
| Receipts over (under) expenditures | \$ 2,837 | \$ (5,715) |
| Unencumbered Cash, Beginning | <u>26,778</u> | <u>32,493</u> |
| Unencumbered Cash, Ending | <u>\$ 29,615</u> | <u>\$ 26,778</u> |

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

GRANT COUNTY, KANSAS

Statement 3-26

PROSECUTOR'S TRAINING ASSISTANCE FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2009
 (with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Year Ended</u> | |
|---------------------------------------|-------------------|---------------|
| | <u>Current</u> | <u>Prior</u> |
| <u>Cash Receipts</u> | | |
| Charges for Services: | | |
| Clerk of District Court – Docket fees | \$ 879 | \$ 759 |
| <u>Expenditures and Transfers</u> | | |
| General Government | <u>1,415</u> | <u>369</u> |
| Receipts over (under) expenditures | \$ (536) | \$ 390 |
| Unencumbered Cash, Beginning | <u>871</u> | <u>481</u> |
| Unencumbered Cash, Ending | <u>\$ 335</u> | <u>\$ 871</u> |

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

GRANT COUNTY, KANSAS

Statement 3-27

REGISTER OF DEEDS TECHNOLOGY FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Year Ended</u> | |
|-------------------------------------|-------------------|------------------|
| | <u>Current</u> | <u>Prior</u> |
| <u>Cash Receipts</u> | | |
| Charges for Services: | | |
| Register of Deeds – Processing fees | \$ 11,674 | \$ 12,076 |
| Use of Money and Property: | | |
| Interest | <u> 57</u> | <u> 98</u> |
| Total cash receipts | \$ 11,731 | \$ 12,174 |
| <u>Expenditures and Transfers</u> | | |
| Capital outlay | <u>10,560</u> | <u> 8,909</u> |
| Receipts over (under) expenditures | \$ 1,171 | \$ 3,265 |
| Unencumbered Cash, Beginning | <u>18,445</u> | <u>15,180</u> |
| Unencumbered Cash, Ending | <u>\$ 19,616</u> | <u>\$ 18,445</u> |

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

GRANT COUNTY, KANSAS

Statement 3-28

LEC SEIZURE FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Year Ended</u> | |
|------------------------------------|-------------------|-----------------|
| | <u>Current</u> | <u>Prior</u> |
| <u>Cash Receipts</u> | | |
| Reimbursements | \$ 850 | \$ 300 |
| <u>Expenditures and Transfers</u> | - | - |
| Receipts over (under) expenditures | \$ 850 | \$ 300 |
| Unencumbered Cash, Beginning | <u>1,595</u> | <u>1,295</u> |
| Unencumbered Cash, Ending | <u>\$ 2,445</u> | <u>\$ 1,595</u> |

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

GRANT COUNTY, KANSAS

Statement 4

AGENCY FUNDS
STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS – ACTUAL
 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> |
|---------------------------------------|---------------------------------------|--------------------------|-------------------------------|------------------------------------|
| Distributable Funds: | | | | |
| Ad Valorem Taxes: | | | | |
| Current taxes | \$17,044,431 | \$31,643,432 | \$31,027,212 | \$17,660,651 |
| 16/20 current tax | 21,187 | 30,456 | 28,629 | 23,014 |
| Delinquent real estate tax | 27,057 | 84,941 | 87,415 | 24,583 |
| Delinquent personal property tax | 23,798 | 63,598 | 84,959 | 2,437 |
| Delinquent 16/20 tax | 161 | 443 | 580 | 24 |
| Suspense tax | 700 | 4,339 | 4,169 | 870 |
| Excess tax | - | 11,073 | 11,073 | - |
| Advance tax | 830 | 3,002 | 900 | 2,932 |
| Special county mineral production tax | 350,825 | 495,919 | 778,896 | 67,848 |
| Motor vehicle tax | 138,829 | 714,142 | 710,834 | 142,137 |
| Tourism tax | 91,248 | 57,571 | 82,678 | 66,141 |
| Total Distributable Funds | <u>\$17,699,066</u> | <u>\$33,108,916</u> | <u>\$32,817,345</u> | <u>\$17,990,637</u> |
| State Funds: | | | | |
| State Educational Building | \$ - | \$ 369,680 | \$ 369,680 | \$ - |
| State Institutional Building | - | 184,840 | 184,840 | - |
| State motor vehicle tax | - | 704,195 | 704,195 | - |
| Driver's License | 289 | 16,812 | 16,417 | 684 |
| Compensating and isolated sales tax | 16,592 | 279,795 | 276,640 | 19,747 |
| Heritage Trust Fund | 898 | 2,286 | 2,828 | 356 |
| Total State Funds | <u>\$ 17,779</u> | <u>\$ 1,557,608</u> | <u>\$ 1,554,600</u> | <u>\$ 20,787</u> |
| Subdivision Funds: | | | | |
| Cities | \$ 6,787 | \$ 1,533,665 | \$ 1,532,904 | \$ 7,548 |
| School districts | - | 14,903,290 | 14,903,290 | - |
| Cemetery districts | - | 178,293 | 178,293 | - |
| Groundwater management | - | 50,130 | 50,130 | - |
| Total Subdivision Funds | <u>\$ 6,787</u> | <u>\$16,665,378</u> | <u>\$16,664,617</u> | <u>\$ 7,548</u> |
| Other Agency Funds: | | | | |
| Clerk of the District Court | \$ 83,963 | \$ 449,517 | \$ 489,641 | \$ 43,839 |
| Payroll Clearing Fund | 34,550 | 615,244 | 646,656 | 3,138 |
| Law Book Bequest | - | 4,359 | 4,359 | - |
| Law Library | 26,113 | 8,943 | 7,198 | 27,858 |
| Total Other Agency Funds | <u>\$ 144,626</u> | <u>\$ 1,078,063</u> | <u>\$ 1,147,854</u> | <u>\$ 74,835</u> |
| Grand Total | <u>\$17,868,258</u> | <u>\$52,409,965</u> | <u>\$52,184,416</u> | <u>\$18,093,807</u> |

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

Note 1: Summary of Significant Accounting Policies

Reporting Entity

Grant County is a municipal corporation governed by an elected three-member commission. These financial statements present only the primary government of Grant County. A component unit is defined as an entity legally separate from the County, which has a significant dependence on, or relationship with, the County. The component units have not been included in the County's reporting entity. The following, if reported on, would constitute the component units of Grant County, the reporting entity.

Component Units not Presented

County Hospital/Care Home – Grant County Hospital Board operates the County's hospital and care home facilities. The County annually levies a tax for the hospital. Any bond issuances must be approved by the County.

Extension Service – Grant County Extension Service provides services in such areas as agriculture, home economics and 4-H club to all persons in the County. The Extension Service is an elected four-member executive board. The County annually provides significant subsidies to the council.

Law Library/Law Library Bequest – The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County audit. The Law Library is housed in County offices, but is operated independent of the County's governing body.

Grant County Fair – The Grant County Fair provides services to Grant County by maintaining the fairgrounds for the County. In addition, the board is responsible for building rentals and annual fair activities.

Grant County Library – The Grant County Library Board operates a County library. The library is fiscally dependent on the County for subsidies.

Grant County Council on Affirmative Aging – Grant County Council on Affirmative Aging provides services for the elderly in Grant County. The Council on Affirmative Aging is fiscally dependent on the County for subsidies.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Each of the following agencies have not been included as a component unit due to the agencies being a primary government. These agencies are independent to Grant County.

Soil Conservation District
Firemen's Relief Association
Historical Society

Fund Descriptions

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 Grant County for the year of 2009:

Governmental Funds:

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

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

Debt Service Funds – to account for the accumulation or resources for, and the payment of, interest and principal on general long-term debt of Grant County.

Capital Project Funds – to account for resources used for major capital acquisitions.

Fiduciary Funds:

Agency Funds – to account for assets held by a governmental unit as a trustee or agent for others.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

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 Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The municipality 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 municipality to use the statutory basis of accounting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash 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. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies

Cash Balances

Cash balances include demand deposits, time deposits and repurchase agreements.

These assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate.

Demand and time deposits are carried at cost. The carrying amount of deposits is separately displayed as part of total "cash".

In accordance with K.S.A. 9-1402 and K.S.A. 12-1675, Grant County, Kansas deposited all their demand and time deposits with the Pooled Money Investment Board in Topeka, Kansas and the Grant County State Bank located in Ulysses, Kansas.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

The unencumbered cash balance is the unobligated resources of the cash balance account.

Bonds Payable

All unmatured general obligation long-term liabilities of the County are accounted for in a permanent set of records.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Compensated Absences

Vacation leave is accrued according to years of service with the County accumulated at the rate of ten (10) working days per year. An employee continuously employed by the County for five (5) years or more is entitled to fifteen (15) working days per year. An employee continuously employed by the County for fifteen (15) years or more is entitled to twenty (20) working days per year. Vacation leave must be taken by the end of the calendar year.

Upon the completion of six (6) months of service with the County, the employee is credited with six (6) days of sick leave. Thereafter, the employee accrues sick leave at the rate of one (1) day per month of continued employment. The sick leave is not compensated for if not used upon termination.

Reimbursed Expense

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.

Note 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 the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper 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.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

(Continued)

Note 2: Budgetary Information (Continued)

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

The 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. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Noxious Weed Equipment Fund
Special Equipment Fund
Road Machinery Fund
Special Highway Improvement Fund
Rural Fire Equipment Fund
Ambulance Equipment Fund
911 Telephone Fund

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

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

(Continued)

Note 3: Governmental Funds – Property Taxes

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. Collection of current year property taxes 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.

Note 4: Transfers

Operating Transfers

| <u>From</u> | <u>Amount</u> | <u>To</u> | <u>Authority</u> |
|-------------------------------|---------------|--------------------------|------------------|
| Road and Bridge Fund | \$695,000 | Machinery Fund | KSA 68-141g |
| Rural Fire Fund | 100,000 | Special Fire Fund | KSA 19-3612c |
| General Fund | 150,000 | Special Equipment Fund | KSA 19-119 |
| Treasurer's Special Auto Fund | 36,516 | General Fund | KSA 8-145 |
| Ambulance Fund | 67,000 | Ambulance Equipment Fund | KSA 12-110d |
| Road and Bridge Fund | 695,000 | Special Highway Fund | KSA 68-141g |
| Noxious Weed Fund | 29,000 | Noxious Weed Equipment | KSA 2-1322 |

Note 5: Statutory Compliance

Contrary to the provisions of K.S.A. 10-1117 and 79-2934, the required budget and encumbrance records were not maintained.

Contrary to K.S.A. 79-3104, mortgage registration fees were not remitted daily.

Contrary to K.S.A. 2-1320, Noxious Weed receivables were not presented for certification to tax roll.

Contrary to K.S.A. 19-212, insurance policies were not written in the name of the County Treasurer.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

(Continued)

Note 6: Defined Benefit Pension Plan

Grant County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by KSA 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 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

KSA 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary for all employees hired before July 1, 2009 and 6% for all employees hired after July 1, 2009. 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 is 5.54%. The Grant County employer contributions to KPERS for the years ending December 31, 2009 and 2008 were \$196,796 and \$174,406, respectively, equal to the required contributions for each year.

Note 7: Deferred Compensation

Grant County offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation assets, which are funded currently with third party investment companies, are not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County, subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant. Grant County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

(Continued)

Note 7: Deferred Compensation (Continued)

Grant County participates as a joint contract owner in a Group Variable Annuity Contract (K575 and any Successor Contract) issued by Aetna Life Insurance and Annuity Company to the State of Kansas on July 1, 1980. Grant County will offer its employees, as defined by KSA 1981 Supplement 74-4902, the right to participate in the State of Kansas Deferred Compensation Plan as adopted by Grant County pursuant to the Plan Joinder Agreement. The effective date of this election to adopt said State Plan shall be July 8, 1987, and the contract year applicable to the parties to this agreement for purposes of said Group Variable Annuity Contract shall be the period of twelve months commencing with either July 8, 1987 or any anniversary thereof.

The following is a summary of activity for the year ended December 31, 2009:

| | |
|----------------------------|------------------|
| Beginning account value | \$513,063 |
| Participants contribution | 64,801 |
| Participants withdrawals | (7,032) |
| Change in investment value | <u>136,613</u> |
| Ending account balance | <u>\$707,445</u> |

Note 8: Status of Capital Projects Funds

Capital projects often extend from one to four years. Kansas law no longer requires capital project expenditures be budgeted. The following is a summary of project authorizations and expenditures since inception for capital projects in process at December 31, 2009.

| <u>Projects</u> | <u>Appropriations (Net Project Authorization)</u> | <u>Expenditures Since Inception</u> |
|-----------------|---|---|
| Care Home | \$ 8,892,492 | \$ 8,892,492 |
| Hospital | 20,020,883 | 20,020,883 |

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

(Continued)

Note 9: Unencumbered Cash – Actual and Budget

Unencumbered cash at December 31, 2009 was less than the amount budgeted for the following funds:

| | <u>Actual</u> <u>12-31-09</u> | <u>Budget</u> <u>1-1-10</u> | <u>Under</u> <u>Budget</u> |
|--------------------------|----------------------------------|--------------------------------|-------------------------------|
| Airport Maintenance Fund | \$475,410 | \$520,000 | \$44,590 |

Note 10: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Grant County. The statute requires banks eligible to hold Grant County's funds have a main or branch bank in the county in which Grant County is located 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. Grant County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits Grant 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. Grant County has no investment policy that would further limit its investment choices.

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

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

(Continued)

Note 10: Deposits and Investments (Continued)

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Grant County's deposits may not be returned to it. State statutes require Grant 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%. Grant County has no "peak periods". All deposits were legally secured at December 31, 2009.

At December 31, 2009, Grant County's carrying amount of deposits was \$25,660,118 and the bank balance was \$25,696,912. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by FDIC insurance, \$25,196,912 was collateralized with securities held by the pledging financial institutions' agents in Grant County's name.

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

Note 11: 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.

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

(Continued)

Note 12: 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 Rate</u> | <u>Date of Issue</u> | <u>Amount of Issue</u> | <u>Date of Final Maturity</u> | <u>Balance Beginning of Year</u> | <u>Additions</u> | <u>Reductions/Payments</u> | <u>Net Change</u> | <u>Balance End of Year</u> | <u>Interest Paid</u> |
|-----------------------------|----------------------|----------------------|------------------------|-------------------------------|----------------------------------|------------------|----------------------------|------------------------------|----------------------------|---------------------------|
| General Obligation Bonds: | | | | | | | | | | |
| Library Building | Various | 04/01/01 | \$1,800,000 | 11/01/11 | \$ 650,000 | - | \$ 205,000 | \$ (205,000) | \$ 445,000 | \$ 27,753 |
| Care Home Building | Various | 10/01/06 | 7,750,000 | 10/01/17 | 7,125,000 | - | 650,000 | (650,000) | 6,475,000 | 273,783 |
| Hospital – Series 2007A | Various | 10/12/07 | 9,750,000 | 10/01/23 | 9,750,000 | - | 650,000 | (650,000) | 9,100,000 | 769,925 |
| Hospital – Series 2008A | Various | 02/13/08 | 9,750,000 | 10/01/23 | 9,750,000 | - | 650,000 | (650,000) | 9,100,000 | 534,083 |
| Temporary Loan: | | | | | | | | | | |
| Library Building – Coop | - | 06/18/03 | 200,000 | 6/18/13 | <u>100,000</u> | <u>-</u> | <u>20,000</u> | <u>(20,000)</u> | <u>80,000</u> | <u>-</u> |
| Total Long-Term Debt | | | | | <u>\$27,375,000</u> | <u>-</u> | <u>\$2,175,000</u> | <u>\$ (2,175,000)</u> | <u>\$25,200,000</u> | <u>\$1,605,544</u> |

GRANT COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

(Continued)

Note 12: 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>2020-2023</u> | <u>Total</u> |
|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
| Principal: | | | | | | | | |
| General Obligation Bond: | | | | | | | | |
| Library Building | \$ 215,000 | \$ 230,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 445,000 |
| Care Home Building | 690,000 | 720,000 | 755,000 | 790,000 | 820,000 | 2,700,000 | - | 6,475,000 |
| Hospital – Series 2007A | 650,000 | 650,000 | 650,000 | 650,000 | 650,000 | 3,250,000 | 2,600,000 | 9,100,000 |
| Hospital – Series 2008A | 650,000 | 650,000 | 650,000 | 650,000 | 650,000 | 3,250,000 | 2,600,000 | 9,100,000 |
| Temporary Loan: | | | | | | | | |
| Library Building – Coop | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>80,000</u> |
| Total Principal | <u>\$2,225,000</u> | <u>\$2,270,000</u> | <u>\$2,075,000</u> | <u>\$2,110,000</u> | <u>\$2,120,000</u> | <u>\$9,200,000</u> | <u>\$5,200,000</u> | <u>\$25,200,000</u> |
| Interest: | | | | | | | | |
| General Obligation Bond: | | | | | | | | |
| Library Building | \$ 19,142 | \$ 10,004 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 29,146 |
| Care Home Building | 247,458 | 219,858 | 191,058 | 163,500 | 134,270 | 210,550 | - | 1,166,694 |
| Hospital – Series 2007A | 349,212 | 314,275 | 291,525 | 268,450 | 245,050 | 870,350 | 254,150 | 2,593,012 |
| Hospital – Series 2008A | <u>299,975</u> | <u>279,500</u> | <u>259,025</u> | <u>238,550</u> | <u>218,075</u> | <u>786,500</u> | <u>237,250</u> | <u>2,318,875</u> |
| Total Interest | <u>\$ 915,787</u> | <u>\$ 823,637</u> | <u>\$ 741,608</u> | <u>\$ 670,500</u> | <u>\$ 597,395</u> | <u>\$1,867,400</u> | <u>\$ 491,400</u> | <u>\$ 6,107,727</u> |

GRANT COUNTY, KANSAS

SUPPLEMENTAL SCHEDULES

GRANT COUNTY, KANSAS

Schedule 1

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2009

(with comparative actual totals for the prior year ended December 31, 2008)

| | Current Year | | Variance Favorable (Unfavor.) | Prior Year Actual |
|-----------------------------|------------------|------------------|-------------------------------------|-------------------------|
| | Actual | Budget | | |
| <u>County Commissioners</u> | | | | |
| Personal services | \$ 67,763 | \$ 67,750 | \$ (13) | \$ 68,405 |
| Contractual services | <u>13,717</u> | <u>30,000</u> | <u>16,283</u> | <u>43,920</u> |
| Totals | <u>\$ 81,480</u> | <u>\$ 97,750</u> | <u>\$ 16,270</u> | <u>\$112,325</u> |
| <u>County Clerk</u> | | | | |
| Personal services | \$ 78,925 | \$ 87,000 | \$ 8,075 | \$ 83,465 |
| Contractual services | 10,670 | 9,500 | (1,170) | 9,391 |
| Commodities | 4,819 | 4,600 | (219) | 6,758 |
| Capital outlay | - | <u>500</u> | <u>500</u> | - |
| Totals | <u>\$ 94,414</u> | <u>\$101,600</u> | <u>\$ 7,186</u> | <u>\$ 99,614</u> |
| <u>County Treasurer</u> | | | | |
| Personal services | \$124,012 | \$133,876 | \$ 9,864 | \$123,397 |
| Contractual services | 11,799 | 12,190 | 391 | 12,653 |
| Commodities | 7,428 | 6,200 | (1,228) | 5,406 |
| Capital outlay | <u>434</u> | <u>1,000</u> | <u>566</u> | - |
| Totals | <u>\$143,673</u> | <u>\$153,266</u> | <u>\$ 9,593</u> | <u>\$141,456</u> |
| <u>County Attorney</u> | | | | |
| Personal services | \$ 54,421 | \$ 57,400 | \$ 2,979 | \$ 53,045 |
| Contractual services | 112,923 | 150,000 | 37,077 | 126,467 |
| Commodities | <u>1,345</u> | <u>2,600</u> | <u>1,255</u> | <u>1,460</u> |
| Totals | <u>\$168,689</u> | <u>\$210,000</u> | <u>\$ 41,311</u> | <u>\$180,972</u> |
| <u>Register of Deeds</u> | | | | |
| Personal services | \$ 88,280 | \$ 87,360 | \$ (920) | \$ 84,461 |
| Contractual services | 7,394 | 7,565 | 171 | 6,046 |
| Commodities | 3,339 | 3,150 | (189) | 1,542 |
| Capital outlay | <u>949</u> | <u>600</u> | <u>(349)</u> | - |
| Totals | <u>\$ 99,962</u> | <u>\$ 98,675</u> | <u>\$ (1,287)</u> | <u>\$ 92,049</u> |

GRANT COUNTY, KANSAS

Schedule 1
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | <u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u> | <u>Prior</u> <u>Year</u> <u>Actual</u> |
|--------------------------------|---------------------|--------------------|--|--|
| | <u>Actual</u> | <u>Budget</u> | | |
| <u>Clerk of District Court</u> | | | | |
| Contractual services | \$101,043 | \$ 123,000 | \$ 21,957 | \$123,620 |
| Commodities | 5,377 | 12,000 | 6,623 | 11,302 |
| Capital outlay | <u>5,633</u> | <u>-</u> | <u>(5,633)</u> | <u>915</u> |
| Totals | <u>\$112,053</u> | <u>\$ 135,000</u> | <u>\$ 22,947</u> | <u>\$135,837</u> |
| <u>Appraiser's Cost</u> | | | | |
| Personal services | \$ 66,465 | \$ 74,300 | \$ 7,835 | \$ 64,886 |
| Contractual services | 172,975 | 174,535 | 1,560 | 153,507 |
| Commodities | 4,859 | 6,000 | 1,141 | 3,044 |
| Capital outlay | <u>-</u> | <u>6,000</u> | <u>6,000</u> | <u>-</u> |
| Totals | <u>\$244,299</u> | <u>\$ 260,835</u> | <u>\$ 16,536</u> | <u>\$221,437</u> |
| <u>Courthouse General</u> | | | | |
| Personal services | \$ - | \$ 4,500 | \$ 4,500 | \$ 2,252 |
| Contractual services | 237,902 | 475,000 | 237,098 | 232,554 |
| Commodities | 16,321 | 25,000 | 8,679 | 10,470 |
| Capital outlay | <u>-</u> | <u>750,000</u> | <u>750,000</u> | <u>6,442</u> |
| Totals | <u>\$254,223</u> | <u>\$1,254,500</u> | <u>\$1,000,277</u> | <u>\$251,718</u> |
| <u>Data Processing</u> | | | | |
| Contractual services | \$ 61,218 | \$ 45,000 | \$ (16,218) | \$ 31,331 |
| Capital outlay | <u>-</u> | <u>-</u> | <u>-</u> | <u>37,390</u> |
| Totals | <u>\$ 61,218</u> | <u>\$ 45,000</u> | <u>\$ (16,218)</u> | <u>\$ 68,721</u> |
| <u>Election</u> | | | | |
| Personal services | \$ 50,840 | \$ 58,000 | \$ 7,160 | \$ 58,498 |
| Contractual services | 3,812 | 8,500 | 4,688 | 14,688 |
| Commodities | 436 | 6,000 | 5,564 | 6,916 |
| Capital outlay | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,300</u> |
| Totals | <u>\$ 55,088</u> | <u>\$ 72,500</u> | <u>\$ 17,412</u> | <u>\$ 82,402</u> |

GRANT COUNTY, KANSAS

Schedule 1
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | <u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u> | <u>Prior</u> <u>Year</u> <u>Actual</u> |
|--|---------------------|---------------------|--|--|
| | <u>Actual</u> | <u>Budget</u> | | |
| <u>Board on Affirmative Aging</u> | | | | |
| Appropriations | \$ <u>400,000</u> | \$ <u>400,000</u> | <u>-</u> | \$ <u>350,000</u> |
| <u>Building Inspection (Planning & Zoning)</u> | | | | |
| Building projects appropriations | \$ 14,000 | \$ 48,000 | \$ 34,000 | \$ 14,000 |
| Appropriations | <u>35,107</u> | <u>-</u> | <u>(35,107)</u> | <u>51,686</u> |
| Totals | \$ <u>49,107</u> | \$ <u>48,000</u> | \$ <u>(1,107)</u> | \$ <u>65,686</u> |
| <u>Economic Development</u> | | | | |
| Revolving Fund | \$ - | \$ 100,000 | \$100,000 | \$ 100,000 |
| Appropriation | <u>120,000</u> | <u>120,000</u> | <u>-</u> | <u>120,000</u> |
| Totals | \$ <u>120,000</u> | \$ <u>220,000</u> | \$ <u>100,000</u> | \$ <u>220,000</u> |
| <u>Social Services</u> | | | | |
| Home for Aged maintenance | \$ 996,431 | \$ 996,431 | - | \$1,026,265 |
| Assisted Living | <u>65,448</u> | <u>65,448</u> | <u>-</u> | <u>63,811</u> |
| Totals | \$ <u>1,061,879</u> | \$ <u>1,061,879</u> | <u>-</u> | \$ <u>1,090,076</u> |
| <u>Sheriff</u> | | | | |
| Personal services | \$ 678,140 | \$ 621,230 | \$ (56,910) | \$ 640,797 |
| Contractual services | 200,714 | 210,200 | 9,486 | 198,840 |
| Commodities | 99,208 | 124,300 | 25,092 | 124,486 |
| Capital outlay | <u>31,110</u> | <u>41,400</u> | <u>10,290</u> | <u>45,721</u> |
| Totals | \$ <u>1,009,172</u> | \$ <u>997,130</u> | \$ <u>(12,042)</u> | \$ <u>1,009,844</u> |

GRANT COUNTY, KANSAS

Schedule 1
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | <u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u> | <u>Prior</u> <u>Year</u> <u>Actual</u> |
|-----------------------------|---------------------|--------------------|--|--|
| | <u>Actual</u> | <u>Budget</u> | | |
| <u>Civil Defense</u> | | | | |
| Personal services | \$ 56,517 | \$ 65,000 | \$ 8,483 | \$ 58,550 |
| Contractual services | 47,652 | 23,800 | (23,852) | 122,888 |
| Commodities | 23,372 | 13,000 | (10,372) | 21,613 |
| Capital outlay | - | 3,200 | 3,200 | 287 |
| Totals | <u>\$ 127,541</u> | <u>\$ 105,000</u> | <u>\$ (22,541)</u> | <u>\$203,338</u> |
| <u>Juvenile Detention</u> | | | | |
| Contractual services | \$ 18,605 | \$ 25,000 | \$ 6,395 | \$ 17,702 |
| <u>Weather Modification</u> | | | | |
| Contractual services | - | - | - | \$ 16,335 |
| <u>Extension Council</u> | | | | |
| Appropriation | \$ 187,000 | \$ 187,000 | - | \$185,000 |
| <u>Soil Conservation</u> | | | | |
| Contractual services | \$ 31,000 | \$ 31,000 | - | \$ 31,000 |
| <u>Fair Maintenance</u> | | | | |
| Activity Center maintenance | \$ 73,553 | \$ 68,325 | \$ (5,228) | \$ 66,581 |
| <u>Health</u> | | | | |
| Hospital Board | \$1,049,840 | \$1,049,840 | - | \$708,840 |
| Developmentally disabled | 66,600 | 66,600 | - | 68,200 |
| Mental health | 114,206 | 114,206 | - | 108,768 |
| Totals | <u>\$1,230,646</u> | <u>\$1,230,646</u> | <u>-</u> | <u>\$885,808</u> |

GRANT COUNTY, KANSAS

Schedule 1
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2009
(with comparative actual totals for the prior year ended December 31, 2008)

| | <u>Current Year</u> | | <u>Variance Favorable (Unfavor.)</u> | <u>Prior Year Actual</u> |
|-----------------------------|---------------------------|---------------------------|--|----------------------------------|
| | <u>Actual</u> | <u>Budget</u> | | |
| <u>Historical</u> | | | | |
| Appropriations | \$ <u>142,000</u> | \$ <u>142,000</u> | - | \$ <u>142,000</u> |
| <u>Transfer Station</u> | | | | |
| Personal services | \$ 148,912 | \$ 156,436 | \$ 7,524 | \$ 149,304 |
| Contractual services | 233,497 | 321,100 | 87,603 | 243,571 |
| Commodities | 29,011 | 70,350 | 41,339 | 46,832 |
| Capital outlay | <u>60,840</u> | <u>63,600</u> | <u>2,760</u> | <u>61,544</u> |
| Totals | \$ <u>472,260</u> | \$ <u>611,486</u> | \$ <u>139,226</u> | \$ <u>501,251</u> |
| <u>Other Appropriations</u> | | | | |
| Other appropriations | \$ 2,407 | \$ 50,000 | \$ 47,593 | \$ 53,970 |
| Appropriation – WEKANDO | <u>357,975</u> | <u>357,975</u> | - | - |
| Totals | \$ <u>360,382</u> | \$ <u>407,975</u> | \$ <u>47,593</u> | \$ <u>53,970</u> |
| <u>Operating Transfers</u> | | | | |
| Special Equipment Fund | \$ <u>150,000</u> | \$ <u>150,000</u> | - | \$ <u>150,000</u> |
| Totals | \$<u>6,748,244</u> | \$<u>8,114,567</u> | \$<u>1,366,323</u> | \$<u>6,375,122</u> |

