

GEARY COUNTY, KANSAS
FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED DECEMBER 31, 2006

GEARY COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

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Board of County Commissioners
Geary County, Kansas

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We have audited the accompanying primary government financial statements of Geary County, Kansas, as of and for the year ended December 31, 2006, as listed in the table of contents. These financial statements are the responsibility of Geary County, Kansas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

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We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statements referred to above do not include the financial data of component units of Geary County, Kansas, as of December 31, 2006.

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

In our opinion, because of the effects of the matter discussed in the preceding paragraph and because they do not include the financial data of component units of Geary County, Kansas, the primary government 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 Geary County, Kansas, as of December 31, 2006, or the changes in its financial position for the year then ended.

In our opinion, the primary government financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of Geary County, Kansas, as of December 31, 2006, and its cash receipts and expenditures, and budgetary comparisons for the year then ended, on the basis of accounting described in Note A.

MEMBERS:
American Institute
of Certified Public
Accountants

Kansas Society of
Certified Public
Accountants

Pottberg, Gassman & Hoffman, Chartered

Pottberg, Gassman & Hoffman, Chartered
Junction City, Kansas
December 14, 2007

GEARY COUNTY, KANSAS

**SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
FOR THE YEAR ENDED DECEMBER 31, 2006**

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and A/P	Ending Cash Balance
General	\$ 2,130,568	7,914,572	6,653,925	3,391,215	309,831	3,701,046
Special Revenue Funds:						
Road & Bridge	(55,185)	2,003,271	1,948,086	-	65,302	65,302
Noxious Weed	25,355	196,643	182,859	39,139	49,640	88,779
Noxious Weed Capital Outlay	63,473	10,000	-	73,473	-	73,473
Health	13,942	244,813	246,019	12,736	-	12,736
Capital Improvements	95,972	67,575	56,957	106,590	-	106,590
Special Bridge	150,613	143,243	223,064	70,792	-	70,792
Extension Council	12,540	255,141	259,612	8,069	-	8,069
4-H Club	818	14,724	15,027	515	-	515
Convention & Tourism	30,891	421,762	307,619	145,034	17,187	162,221
Animal Shelter	-	13,606	1,350	12,256	434	12,690
Mental Health	6,156	116,837	119,163	3,830	-	3,830
Election	128,123	56,347	84,382	100,088	3,854	103,942
Community College Tuition	64,330	77,587	25,539	116,378	-	116,378
Mental Retardation	3,722	71,972	73,349	2,345	-	2,345
Economic Development	5,668	208,059	207,450	6,277	-	6,277
Law Enforcement	282,265	134,893	5,966	411,192	-	411,192
Special Assessments	18	-	-	18	-	18
Senior Citizens	5,635	97,309	99,476	3,468	-	3,468
Appraiser's Cost	44,117	286,660	273,495	57,282	4,927	62,209
Parks & Recreation	885	245	-	1,130	-	1,130
Employees' Benefits	1,089,707	2,152,320	1,912,142	1,329,885	1,135	1,331,020
Historical Preservation	3,120	61,111	62,196	2,035	-	2,035
Special Alcohol Program	77,670	7,584	3,989	81,265	-	81,265
Hospital	9,152	134,924	142,311	1,765	-	1,765
NCK Juvenile Detention Center	13,668	225,961	230,787	8,842	-	8,842
Court Trustee	414,664	800,249	942,617	272,296	35,865	308,161
Enhanced 911	233,403	78,970	122,085	190,288	3,434	193,722
E911 Cell Phone	53,281	55,080	-	108,361	-	108,361
Riley/Geary Mortgage Revenue Bonds	35,313	30,835	61,978	4,170	-	4,170
PBC Cloud County CC	19,425	192,180	182,868	28,737	-	28,737
PBC Pennell - Courthouse	27,023	438,400	438,400	27,023	-	27,023

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

GEARY COUNTY, KANSAS

**SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
FOR THE YEAR ENDED DECEMBER 31, 2006**

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add: Outstanding Encumbrances and A/P</u>	<u>Ending Cash Balance</u>
Special Revenue Funds, Continued:						
Special Law Enforcement	\$ 65,741	52,820	24,976	93,585	-	93,585
Juvenile Diversion	5,421	9,732	10,552	4,601	2,537	7,138
Juvenile Monitoring Grant	3,075	-	-	3,075	-	3,075
Special Law Enforcement Trust	72,812	39,613	34,902	77,523	597	78,120
Kansas Department of Corrections	95,737	397,150	394,787	98,100	3,946	102,046
Juvenile Justice Authority - Sanction	73,186	507,744	511,935	68,995	6,206	75,201
Juvenile Justice Authority - Prevention	80,529	152,466	202,562	30,433	10,393	40,826
Community Correction Grants	26,702	44,122	43,857	26,967	268	27,235
Road Machinery & Equipment	19,836	-	-	19,836	-	19,836
County Attorney Worthless Check	748	-	747	1	-	1
Equipment Reserve	-	250,000	194,138	55,862	4,661	60,523
Sheriff's Local Law Enforcement Grant	10,572	-	-	10,572	-	10,572
Emergency Management Grant	4,891	-	-	4,891	-	4,891
Register of Deeds - Technology	56,544	63,156	65,412	54,288	1,548	55,836
County Attorney Drug Forfeiture	10,518	26,694	27,540	9,672	260	9,932
Domestic Violence Coordinator	7,404	-	-	7,404	-	7,404
Solid Waste Environmental	-	350,000	-	350,000	-	350,000
Debt Service Funds:						
Bond & Interest	40	305,815	108,764	197,091	-	197,091
Hospital Improvement Bonds	310,425	-	100,000	210,425	-	210,425
Hospital Improvement 2006 (G.O. Bond)	-	477,028	-	477,028	-	477,028
Hospital G.O. Bond - Debt Reserve	-	1,000,000	-	1,000,000	-	1,000,000
Laurel Canyon Road Project	8,249	-	-	8,249	-	8,249
Rockwood West	2,511	3,456	3,457	2,510	-	2,510
Country Meadows	3,205	4,723	3,457	4,471	1,900	6,371
McGeorge Benefit District	1,154	7,039	7,041	1,152	-	1,152
Prairie View Subdivision	229	3,400	3,402	227	-	227
R.W. West #3 North Benefit District	(57)	6,105	6,106	(58)	-	(58)
Walters/Laurence Benefit District	(1,297)	7,400	7,350	(1,247)	-	(1,247)
Cedar Estates	(601)	6,418	6,332	(515)	-	(515)
Replat Rolling Hills	3,282	4,351	4,264	3,369	-	3,369
Rockwood East #1	-	4,717	3,481	1,236	-	1,236

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

GEARY COUNTY, KANSAS

**SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
FOR THE YEAR ENDED DECEMBER 31, 2006**

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add: Outstanding Encumbrances and A/P</u>	<u>Ending Cash Balance</u>
Capital Projects:						
Rockwood East #1	\$ 1,236	-	1,236	-	-	-
Country Meadows	-	65,834	65,834	-	-	-
Hospital Construction 2006 (G.O. Bond)	-	33,014,282	2,275,928	30,738,354	-	30,738,354
Enterprise Funds:						
Waste Disposal	676,534	1,192,505	1,815,321	53,718	86,151	139,869
Special Districts:						
Fire District No. 1	52,811	116,542	105,647	63,706	3,078	66,784
No-Fund Warrants	687	-	-	687	-	687
Water District No. 2 & 3	21,403	47,499	53,765	15,137	214	15,351
Library	1,652	39,633	39,941	1,344	-	1,344
Laurel Canyon Sewer District No. 4: Operations	7,459	10,964	16,157	2,266	255	2,521
Total Primary Government Excluding Agency Funds	\$ 6,608,970	54,724,081	21,021,602	40,311,449	613,623	40,925,072
						\$ 22,742,618
						22,051
						537
						1,491,008
						30,505,410
						1,600
						<u>247,901</u>
						55,011,125
						<u>(14,086,053)</u>
						<u>\$ 40,925,072</u>

Checking Account - Central National Bank \$ 22,742,618
 Checking Account - First National Bank 22,051
 Checking Account - First State Bank 537
 Municipal Investment Pool 1,491,008
 Morgan Stanley Flexible Agreements Inc. 30,505,410
 Petty Cash 1,600
 Certificates of Deposit 247,901

Total Cash 55,011,125

Agency Funds Per Page 45 (14,086,053)

Total Primary Government Excluding Agency Funds \$ 40,925,072

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

GEARY COUNTY, KANSAS

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006**

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Favorable (Unfavorable)</u>
General	\$ 6,756,181	-	6,756,181	6,653,925	102,256
Special Revenue Funds:					
Road & Bridge	1,774,995	-	1,774,995	1,948,086	(173,091)
Noxious Weed	189,722	-	189,722	182,859	6,863
Noxious Weed Capital Outlay*					
Health	248,911	-	248,911	246,019	2,892
Capital Improvements	76,212	-	76,212	56,957	19,255
Special Bridge	283,944	-	283,944	223,064	60,880
Extension Council	257,216	-	257,216	259,612	(2,396)
4-H Club	14,889	-	14,889	15,027	(138)
Convention & Tourism	326,000	-	326,000	307,619	18,381
Animal Shelter	-	-	-	1,350	(1,350)
Mental Health	118,064	-	118,064	119,163	(1,099)
Election	142,683	-	142,683	84,382	58,301
Community College Tuition	76,629	-	76,629	25,539	51,090
Mental Retardation	72,670	-	72,670	73,349	(679)
Economic Development	207,976	-	207,976	207,450	526
Law Enforcement	316,624	-	316,624	5,966	310,658
Special Assessments	4	-	4	-	4
Senior Citizens	98,571	-	98,571	99,476	(905)
Appraiser's Cost	287,911	-	287,911	273,495	14,416
Parks & Recreation	880	-	880	-	880
Employees' Benefits	2,584,212	-	2,584,212	1,912,142	672,070
Historical Preservation	61,621	-	61,621	62,196	(575)
Special Alcohol Program	88,029	-	88,029	3,989	84,040
Hospital	140,820	-	140,820	142,311	(1,491)
NCK Juvenile Detention Center	228,681	-	228,681	230,787	(2,106)
Court Trustee	985,306	-	985,306	942,617	42,689
Enhanced 911	453,042	-	453,042	122,085	330,957
E911 Cell Phone	83,092	-	83,092	-	83,092
Riley/Geary Mortgage Rev Bonds	61,978	-	61,978	61,978	-
PBC Cloud County CC	205,790	-	205,790	182,868	22,922
PBC Pennell - Courthouse	370,500	-	370,500	438,400	(67,900)

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

GEARY COUNTY, KANSAS

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006**

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance- Favorable (Unfavorable)
Special Revenue Funds, Continued:					
Special Law Enforcement*					
Juvenile Diversion*					
Juvenile Monitoring Grant*					
Special Law Enforcement Trust*					
Kansas Department of Corrections*					
Juvenile Justice Auth - Sanction*					
Juvenile Justice Auth - Prevention*					
Community Correction Grants*					
Road Machinery & Equipment*					
County Attorney Worthless Check*					
Equipment Reserve*					
Sheriff's Local Law Enforce Grant*					
Emergency Management Grant*					
Register of Deeds - Technology*					
County Attorney Drug Forfeiture*					
Domestic Violence Coordinator*					
Solid Waste Environmental*					
Debt Service Funds:					
Bond & Interest	\$ 306,486	-	306,486	108,764	197,722
Hospital Improvement Bonds	100,000	-	100,000	100,000	-
Hospital Improvement 2006	-	-	-	-	-
Hospital G.O. Bond - Debt Reserve*	-	-	-	-	-
Laurel Canyon Road Project*	-	-	-	-	-
Rockwood West*	-	-	-	-	-
Country Meadows*	-	-	-	-	-
McGeorge Benefit District*	-	-	-	-	-
Prairie View Subdivision*	-	-	-	-	-
R.W. West #3 North Benefit District*	-	-	-	-	-
Walters/Laurence Benefit District*	-	-	-	-	-
Cedar Estates*	-	-	-	-	-
Replat Rolling Hills*	-	-	-	-	-
Rockwood East #1*	-	-	-	-	-

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

GEARY COUNTY, KANSAS

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006**

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Favorable (Unfavorable)</u>
Capital Projects:					
Rockwood East #1*					
Country Meadows*					
Hospital Construction*					
Enterprise Funds:					
Waste Disposal	\$ 2,183,170	-	2,183,170	1,815,321	367,849
Special Districts:					
Fire District No. 1	134,000	-	134,000	105,647	28,353
No-Fund Warrants*					
Water District No. 2 & 3	29,436	-	29,436	53,765	(24,329)
Library	40,000	-	40,000	39,941	59
Laurel Canyon Sewer District No. 4: Operations	22,320	-	22,320	16,157	6,163

* Not Budgeted

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

GEARY COUNTY, KANSAS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>GENERAL FUND</u>	2005	2006		Variance - Favorable (Unfavorable)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 2,720,763	2,865,606	2,879,107	(13,501)
Delinquent Tax	101,615	13,657	30,000	(16,343)
Interest & Fees on Back Taxes	120,817	28,737	90,000	(61,263)
County Sales Tax	1,334,697	1,661,359	1,254,556	406,803
In Lieu of Tax	2,418	2,455	3,000	(545)
Motor Vehicle Tax	509,572	484,482	446,407	38,075
Recreational Vehicle Tax	6,209	5,632	5,342	290
Rental Vehicle Excise Tax	10,636	12,175	10,000	2,175
16/20M Vehicle Tax	8,842	9,085	7,517	1,568
Mineral Tax	52	68	-	68
Intergovernmental Revenue:				
Alcohol Tax	384	245	287	(42)
Licenses and Fees:				
Mortgage Registration Fees	344,101	1,052,132	225,000	827,132
Officer's Fees	72,899	101,931	65,000	36,931
Special Fish & Game Fees	10,339	204	-	204
Diversion Fees	18,143	20,797	12,000	8,797
Other Fees & Licenses	140,116	73,827	133,200	(59,373)
Uses of Money and Property:				
Interest on Investments	358,852	630,493	150,000	480,493
Flood Control Rentals	15,995	15,558	15,000	558
Prisoners' Care	607,470	553,543	425,000	128,543
Sale of Assets	138,562	155	-	155
Other Receipts:				
Juvenile Detention	50,583	48,402	40,000	8,402
District Court	110,703	99,453	80,000	19,453
Other Reimbursements	2,957	4,507	-	4,507
Insurance Reimbursements	6,115	7,071	-	7,071
Rent - Convention & Visitors Bureau	16,500	16,500	18,000	(1,500)
Kansas Grant Monies	25,900	-	-	-
Federal Grant Monies	75,705	15,390	-	15,390
Transfer from Special Auto	17,557	5,325	7,500	(2,175)
Transfer from Riley/Geary Mtg Rev Bd	39,270	61,978	61,978	-
Transfer from Bond & Interest	109,085	100,037	100,037	-
Transfer from Special Assessment	-	-	4	(4)
Miscellaneous	2,296	23,768	-	23,768
Total Cash Receipts	6,979,153	7,914,572	6,058,935	1,855,637

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

GEARY COUNTY, KANSAS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>GENERAL FUND (Continued)</u>	2005	2006		Variance -
	Actual	Actual	Budget	Favorable (Unfavorable)
Expenditures:				
Departmental Expenditures:				
County Commission:				
Personal Services	\$ 66,032	71,410	62,400	(9,010)
Contractual Services	7,701	7,155	32,000	24,845
Commodities	74	375	1,500	1,125
Capital Outlay	-	-	500	500
Total	<u>73,807</u>	<u>78,940</u>	<u>96,400</u>	<u>17,460</u>
County Clerk:				
Personal Services	150,625	159,983	162,174	2,191
Contractual Services	3,838	2,922	6,975	4,053
Commodities	2,346	516	2,500	1,984
Capital Outlay	1,619	2,375	3,650	1,275
Total	<u>158,428</u>	<u>165,796</u>	<u>175,299</u>	<u>9,503</u>
County Treasurer:				
Personal Services	113,431	126,987	118,455	(8,532)
Contractual Services	9,959	9,875	8,670	(1,205)
Commodities	4,476	8,044	5,600	(2,444)
Capital Outlay	3,600	6,541	4,300	(2,241)
Total	<u>131,466</u>	<u>151,447</u>	<u>137,025</u>	<u>(14,422)</u>
County Attorney:				
Personal Services	396,137	427,444	434,180	6,736
Contractual Services	98,637	117,818	90,000	(27,818)
Commodities	12,000	12,600	20,000	7,400
Capital Outlay	16,194	3,084	10,000	6,916
Total	<u>522,968</u>	<u>560,946</u>	<u>554,180</u>	<u>(6,766)</u>
Register of Deeds:				
Personal Services	109,784	122,954	111,764	(11,190)
Contractual Services	13,123	3,825	13,800	9,975
Commodities	4,700	2,632	7,800	5,168
Capital Outlay	148	-	2,000	2,000
Total	<u>127,755</u>	<u>129,411</u>	<u>135,364</u>	<u>5,953</u>
Sheriff:				
Personal Services	1,777,962	1,865,254	2,068,717	203,463
Contractual Services	818,374	860,170	918,000	57,830
Commodities	204,530	182,541	166,000	(16,541)
Capital Outlay	51,961	140,416	68,000	(72,416)
Total	<u>2,852,827</u>	<u>3,048,381</u>	<u>3,220,717</u>	<u>172,336</u>

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

GEARY COUNTY, KANSAS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>GENERAL FUND (Continued)</u>	2005	2006		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable)</u>
Expenditures:				
Unified Court:				
Contractual Services	\$ 703,729	740,680	776,767	36,087
Commodities	46,331	54,779	34,120	(20,659)
Capital Outlay	55,976	36,046	16,440	(19,606)
Total	<u>806,036</u>	<u>831,505</u>	<u>827,327</u>	<u>(4,178)</u>
Personnel:				
Personal Services	45,043	50,848	50,555	(293)
Contractual Services	7,652	25,744	31,875	6,131
Commodities	2,656	3,286	5,375	2,089
Capital Outlay	2,735	1,603	2,400	797
Total	<u>58,086</u>	<u>81,481</u>	<u>90,205</u>	<u>8,724</u>
Courthouse:				
Personal Services	600	15,306	624	(14,682)
Contractual Services	500,826	617,660	672,138	54,478
Commodities	13,891	14,993	20,000	5,007
Capital Outlay	6,274	173,381	10,000	(163,381)
Total	<u>521,591</u>	<u>821,340</u>	<u>702,762</u>	<u>(118,578)</u>
Emergency Preparedness:				
Personal Services	17,185	17,876	19,136	1,260
Contractual Services	11,190	5,244	4,000	(1,244)
Commodities	1,592	3,360	3,000	(360)
Capital Outlay	37,047	-	2,000	2,000
Total	<u>67,014</u>	<u>26,480</u>	<u>28,136</u>	<u>1,656</u>
Other Expenditures & Transfers:				
Soil Conservation	20,000	22,000	22,000	-
Inspection & Permits	55,609	70,014	69,743	(271)
Ambulance	261,880	352,958	338,217	(14,741)
Coroners & Autopsies	39,357	38,296	27,000	(11,296)
Miscellaneous	13,015	71,984	100,000	28,016
Area Agency on Aging	-	-	5,051	5,051
Animal Shelter	-	31,148	28,811	(2,337)
New Office Building Rent	108,000	-	108,000	108,000
Transfer to Road & Bridge	-	50,108	-	(50,108)
Neighborhood Revitalization Rebate	67,081	121,690	89,944	(31,746)
Total Expenditures	<u>5,884,920</u>	<u>6,653,925</u>	<u>6,756,181</u>	<u>102,256</u>
Receipts Over (Under) Expenditures	1,094,233	1,260,647	(697,246)	1,957,893
Unencumbered Cash, January 1	1,036,335	2,130,568	697,246	1,433,322
Unencumbered Cash, December 31	<u>\$ 2,130,568</u>	<u>3,391,215</u>	<u>-</u>	<u>3,391,215</u>

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

GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>ROAD AND BRIDGE</u>	2005	2006		Variance - Favorable (Unfavorable)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 624,508	695,581	698,754	(3,173)
Delinquent Tax	17,766	2,938	4,000	(1,062)
Motor Vehicle Tax	67,719	109,559	102,455	7,104
Recreational Vehicle Tax	816	1,264	1,226	38
16/20M Vehicle Tax	1,876	1,184	1,725	(541)
In Lieu of Tax	555	596	-	596
Intergovernmental Revenue:				
City & County Highway Fund	710,360	713,560	737,805	(24,245)
Other Receipts:				
State of Kansas	6,820	68	-	68
Flood Control Rentals	5,332	5,186	5,000	186
Waste Disposal Fund Reimbursement	43,284	52,758	25,000	27,758
Transfer from General Fund	-	50,108	-	50,108
Fuel Reimbursement & Miscellaneous	307,899	370,469	194,000	176,469
Total Cash Receipts	<u>1,786,935</u>	<u>2,003,271</u>	<u>1,769,965</u>	<u>233,306</u>
Expenditures:				
Personal Services	724,825	737,623	885,166	147,543
Contractual Services	50,492	60,040	50,000	(10,040)
Commodities	1,030,634	1,036,276	728,000	(308,276)
Capital Outlay	80,476	84,612	90,000	5,388
Neighborhood Revitalization Rebate	15,397	29,535	21,829	(7,706)
Total Expenditures	<u>1,901,824</u>	<u>1,948,086</u>	<u>1,774,995</u>	<u>(173,091)</u>
Receipts Over (Under) Expenditures	(114,889)	55,185	(5,030)	60,215
Unencumbered Cash, January 1	59,704	(55,185)	5,030	(60,215)
Unencumbered Cash, December 31	<u>\$ (55,185)</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>NOXIOUS WEED</u>	2005	2006		Variance - Favorable (Unfavorable)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts:				
Ad Valorem Property Tax	\$ 102,464	113,730	114,222	(492)
Delinquent Tax	3,050	485	900	(415)
Motor Vehicle Tax	13,043	18,045	16,818	1,227
Recreational Vehicle Tax	159	209	201	8
16/20M Vehicle Tax	214	233	283	(50)
State of Kansas	7,835	5,481	-	5,481
Reimbursement - Solid Waste Fund	21,900	19,823	18,000	1,823
Sale of Chemicals and Labor	38,219	38,540	30,000	8,540
In Lieu of Tax	91	97	-	97
Total Cash Receipts	<u>186,975</u>	<u>196,643</u>	<u>180,424</u>	<u>16,219</u>
Expenditures:				
Personal Services	88,467	84,565	92,714	8,149
Contractual Services	5,714	5,381	6,000	619
Commodities	78,678	76,515	77,440	925
Capital Outlay	751	1,569	10,000	8,431
Transfer to Nox. Weed Capital Outlay	10,000	10,000	-	(10,000)
Neighborhood Revitalization Rebate	2,527	4,829	3,568	(1,261)
Total Expenditures	<u>186,137</u>	<u>182,859</u>	<u>189,722</u>	<u>6,863</u>
Receipts Over (Under) Expenditures	838	13,784	(9,298)	23,082
Unencumbered Cash, January 1	24,517	25,355	9,298	16,057
Unencumbered Cash, December 31	<u>\$ 25,355</u>	<u>39,139</u>	<u>-</u>	<u>39,139</u>

NOXIOUS WEED CAPITAL OUTLAY*

Cash Receipts:				
Transfer from Noxious Weed	\$ 10,000	10,000		
Expenditures:				
Equipment	-	-		
Receipts Over (Under) Expenditures	10,000	10,000		
Unencumbered Cash, January 1	53,473	63,473		
Unencumbered Cash, December 31	<u>\$ 63,473</u>	<u>73,473</u>		

* Not Budgeted

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>HEALTH</u>	2005	2006		Variance -
	Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts:				
Ad Valorem Property Tax	\$ 184,066	209,956	210,954	(998)
Delinquent Tax	6,917	922	2,000	(1,078)
Motor Vehicle Tax	34,056	32,765	30,191	2,574
Recreational Vehicle Tax	416	381	361	20
16/20M Vehicle Tax	531	609	508	101
In Lieu of Tax	164	180	-	180
Total Cash Receipts	226,150	244,813	244,014	799
Expenditures:				
Remittances to Health Board	214,959	237,104	242,321	5,217
Neighborhood Revitalization Rebate	4,538	8,915	6,590	(2,325)
Total Expenditures	219,497	246,019	248,911	2,892
Receipts Over (Under) Expenditures	6,653	(1,206)	(4,897)	3,691
Unencumbered Cash, January 1	7,289	13,942	4,897	9,045
Unencumbered Cash, December 31	\$ 13,942	12,736	-	12,736
 CAPITAL IMPROVEMENTS				
Cash Receipts:				
Ad Valorem Property Tax	\$ -	67,413	67,621	(208)
Delinquent Tax	2,394	104	1,000	(896)
Motor Vehicle Tax	619	-	-	-
Recreational Vehicle Tax	3	-	-	-
16/20 M Vehicle Tax	340	-	-	-
16/20 M Vehicle Tax	-	58	-	58
Total Cash Receipts	3,356	67,575	68,621	(1,046)
Expenditures:				
Equipment/Software	16,995	-	-	-
Capital Outlay	18,301	4,096	-	(4,096)
Building Improvements	27,679	-	24,100	24,100
Konza Health	-	50,000	50,000	-
Neighborhood Revitalization Rebate	-	2,861	2,112	(749)
Total Expenditures	62,975	56,957	76,212	19,255
Receipts Over (Under) Expenditures	(59,619)	10,618	(7,591)	18,209
Unencumbered Cash, January 1	155,591	95,972	7,591	88,381
Unencumbered Cash, December 31	\$ 95,972	106,590	-	106,590

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

SPECIAL BRIDGE	2005	2006		Variance - Favorable (Unfavorable)
	Actual	Actual	Budget	
Cash Receipts:				
Ad Valorem Property Tax	\$ 57,796	132,838	133,444	(606)
Delinquent Tax	846	240	500	(260)
Motor Vehicle Tax	-	9,937	9,474	463
Recreational Vehicle Tax	-	114	113	1
16/20M Vehicle Tax	-	-	160	(160)
In Lieu of Tax	51	114	-	114
Total Cash Receipts	58,693	143,243	143,691	(448)
Expenditures:				
Engineering	32,674	211,940	-	(211,940)
Construction	17,976	5,485	279,775	274,290
Neighborhood Revitalization Rebate	1,425	5,639	4,169	(1,470)
Total Expenditures	52,075	223,064	283,944	60,880
Receipts Over (Under) Expenditures	6,618	(79,821)	(140,253)	60,432
Unencumbered Cash, January 1	143,995	150,613	140,253	10,360
Unencumbered Cash, December 31	<u>\$ 150,613</u>	<u>70,792</u>	<u>-</u>	<u>70,792</u>
 EXTENSION COUNCIL				
Cash Receipts:				
Ad Valorem Property Tax	\$ 207,058	216,217	217,261	(1,044)
Delinquent Tax	7,047	1,013	2,000	(987)
Motor Vehicle Tax	33,575	36,701	33,973	2,728
Recreational Vehicle Tax	409	426	406	20
16/20M Vehicle Tax	581	599	572	27
In Lieu of Tax	184	185	-	185
Total Cash Receipts	248,854	255,141	254,212	929
Expenditures:				
Appropriations	239,108	250,430	250,429	(1)
Neighborhood Revitalization Rebate	5,105	9,182	6,787	(2,395)
Total Expenditures	244,213	259,612	257,216	(2,396)
Receipts Over (Under) Expenditures	4,641	(4,471)	(3,004)	(1,467)
Unencumbered Cash, January 1	7,899	12,540	3,004	9,536
Unencumbered Cash, December 31	<u>\$ 12,540</u>	<u>8,069</u>	<u>-</u>	<u>8,069</u>

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

	2005	2006		Variance - Favorable (Unfavorable)
	Actual	Actual	Budget	
4-H CLUB				
Cash Receipts:				
Ad Valorem Property Tax	\$ 12,271	12,404	12,443	(39)
Delinquent Tax	474	62	150	(88)
Motor Vehicle Tax	2,218	2,182	2,018	164
Recreational Vehicle Tax	27	25	24	1
16/20M Vehicle Tax	39	40	34	6
In Lieu of Tax	11	11	-	11
Total Cash Receipts	<u>15,040</u>	<u>14,724</u>	<u>14,669</u>	<u>55</u>
Expenditures:				
Appropriations	14,500	14,500	14,500	-
Neighborhood Revitalization Rebate	302	527	389	(138)
Total Expenditures	<u>14,802</u>	<u>15,027</u>	<u>14,889</u>	<u>(138)</u>
Receipts Over (Under) Expenditures	238	(303)	(220)	(83)
Unencumbered Cash, January 1	580	818	220	598
Unencumbered Cash, December 31	<u>\$ 818</u>	<u>515</u>	<u>-</u>	<u>515</u>
CONVENTION & TOURISM				
Cash Receipts:				
Transient Guest Tax	\$ 321,268	421,762	314,000	107,762
Other Receipts	-	-	3,000	(3,000)
Total Cash Receipts	<u>321,268</u>	<u>421,762</u>	<u>317,000</u>	<u>104,762</u>
Expenditures:				
Personal Services	85,918	96,396	100,996	4,600
Employee Benefits Reimbursement	24,074	33,287	32,000	(1,287)
Allocated Contingency	-	1,230	3,000	1,770
CVB Bond Payment Allocation	28,000	48,000	50,000	2,000
Contractual Services	136,440	105,762	78,425	(27,337)
Commodities	23,052	22,944	61,579	38,635
Total Expenditures	<u>297,484</u>	<u>307,619</u>	<u>326,000</u>	<u>18,381</u>
Receipts Over (Under) Expenditures	23,784	114,143	(9,000)	123,143
Unencumbered Cash, January 1	7,107	30,891	67,400	(36,509)
Unencumbered Cash, December 31	<u>\$ 30,891</u>	<u>145,034</u>	<u>58,400</u>	<u>86,634</u>

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

	2005	2006		Variance -
	Actual	Actual	Budget	Favorable (Unfavorable)
<u>ANIMAL SHELTER</u>				
Cash Receipts:				
Collections	\$ -	4,994	-	4,994
City of Junction City Fund Balance	-	8,612	-	8,612
Total Cash Receipts	-	13,606	-	13,606
Expenditures:				
Contractual Services	-	740	-	(740)
Commodities	-	610	-	(610)
Total Expenditures	-	1,350	-	(1,350)
Receipts Over (Under) Expenditures	-	12,256	-	12,256
Unencumbered Cash, January 1	-	-	-	-
Unencumbered Cash, December 31	\$ -	12,256	-	12,256
<u>MENTAL HEALTH</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 94,118	99,099	99,530	(431)
Delinquent Tax	3,407	468	1,100	(632)
Motor Vehicle Tax	16,002	16,706	15,435	1,271
Recreational Vehicle Tax	195	194	185	9
16/20M Vehicle Tax	281	285	260	25
In Lieu of Tax	84	85	-	85
Total Cash Receipts	114,087	116,837	116,510	327
Expenditures:				
Remittances to North Central Kansas Guidance Center	109,481	114,955	114,955	-
Neighborhood Revitalization Rebate	2,320	4,208	3,109	(1,099)
Total Expenditures	111,801	119,163	118,064	(1,099)
Receipts Over (Under) Expenditures	2,286	(2,326)	(1,554)	(772)
Unencumbered Cash, January 1	3,870	6,156	1,554	4,602
Unencumbered Cash, December 31	\$ 6,156	3,830	-	3,830

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>ELECTION</u>	2005	2006		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
Cash Receipts:				
Ad Valorem Property Tax	\$ 74,110	28,045	28,258	(213)
Delinquent Tax	1,732	329	500	(171)
Motor Vehicle Tax	8,362	13,022	12,166	856
Recreational Vehicle Tax	103	150	146	4
16/20M Vehicle Tax	36	153	205	(52)
In Lieu of Tax	66	24	-	24
Reimbursements/Miscellaneous	14,627	14,624	-	14,624
Total Cash Receipts	99,036	56,347	41,275	15,072
Expenditures:				
Personal Services	22,136	26,866	65,000	38,134
Contractual Services	20,934	28,632	30,000	1,368
Commodities	7,609	22,148	30,000	7,852
Capital Outlay	1,500	5,544	16,800	11,256
Neighborhood Revitalization Rebate	1,827	1,192	883	(309)
Total Expenditures:	54,006	84,382	142,683	58,301
Receipts Over (Under) Expenditures	45,030	(28,035)	(101,408)	73,373
Unencumbered Cash, January 1	83,093	128,123	101,408	26,715
Unencumbered Cash, December 31	<u>\$ 128,123</u>	<u>100,088</u>	<u>-</u>	<u>100,088</u>
 <u>COMMUNITY COLLEGE TUITION</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 137,956	51,912	52,140	(228)
Delinquent Tax	3,779	637	1,200	(563)
Motor Vehicle Tax	19,314	24,362	22,637	1,725
Recreational Vehicle Tax	237	282	271	11
16/20M Vehicle Tax	195	349	381	(32)
In Lieu of Tax	123	45	-	45
Total Cash Receipts	161,604	77,587	76,629	958
Expenditures:				
Payments to Community Colleges	80,504	23,332	75,000	51,668
Neighborhood Revitalization Rebate	3,401	2,207	1,629	(578)
Total Expenditures	83,905	25,539	76,629	51,090
Receipts Over (Under) Expenditures	77,699	52,048	-	52,048
Unencumbered Cash, January 1	(13,369)	64,330	-	64,330
Unencumbered Cash, December 31	<u>\$ 64,330</u>	<u>116,378</u>	<u>-</u>	<u>116,378</u>

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

	2005	2006		Variance -
	Actual	Actual	Budget	Favorable (Unfavorable)
<u>MENTAL RETARDATION</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 57,543	61,105	61,323	(218)
Delinquent Tax	2,140	289	700	(411)
Motor Vehicle Tax	10,155	10,226	9,448	778
Recreational Vehicle Tax	124	119	113	6
16/20M Vehicle Tax	177	181	159	22
In Lieu of Tax	51	52	-	52
Total Cash Receipts	<u>70,190</u>	<u>71,972</u>	<u>71,743</u>	<u>229</u>
Expenditures:				
Remittance to Guidance Center	67,384	70,754	70,754	-
Neighborhood Revitalization Rebate	1,419	2,595	1,916	(679)
Total Expenditures	<u>68,803</u>	<u>73,349</u>	<u>72,670</u>	<u>(679)</u>
Receipts Over (Under) Expenditures	1,387	(1,377)	(927)	(450)
Unencumbered Cash, January 1	2,335	3,722	927	2,795
Unencumbered Cash, December 31	<u>\$ 3,722</u>	<u>2,345</u>	<u>-</u>	<u>2,345</u>
 <u>ECONOMIC DEVELOPMENT</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 128,898	183,469	184,298	(829)
Delinquent Tax	4,382	624	1,600	(976)
Motor Vehicle Tax	26,861	23,054	21,152	1,902
Recreational Vehicle Tax	330	269	253	16
16/20M Vehicle Tax	260	486	356	130
In Lieu of Tax	115	157	-	157
Total Cash Receipts	<u>160,846</u>	<u>208,059</u>	<u>207,659</u>	<u>400</u>
Expenditures:				
Appropriation	86,299	86,299	86,459	160
Convention Center	75,000	75,000	75,000	-
Military Affairs	-	38,361	38,360	(1)
Washburn Small Bus. Dev. Ctr.	-	-	2,400	2,400
Neighborhood Revitalization Rebate	3,179	7,790	5,757	(2,033)
Total Expenditures	<u>164,478</u>	<u>207,450</u>	<u>207,976</u>	<u>526</u>
Receipts Over (Under) Expenditures	(3,632)	609	(317)	926
Unencumbered Cash, January 1	9,300	5,668	317	5,351
Unencumbered Cash, December 31	<u>\$ 5,668</u>	<u>6,277</u>	<u>-</u>	<u>6,277</u>

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

	2005	2006		Variance - Favorable (Unfavorable)
	Actual	Actual	Budget	
<u>LAW ENFORCEMENT</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ -	134,695	135,220	(525)
Delinquent Tax	1,898	83	500	(417)
Motor Vehicle Tax	619	-	-	-
Recreational Vehicle Tax	3	-	-	-
16/20M Vehicle Tax	341	-	-	-
In Lieu of Tax	-	115	-	115
Total Cash Receipts	<u>2,861</u>	<u>134,893</u>	<u>135,720</u>	<u>(827)</u>
Expenditures:				
Commodities	-	250	-	(250)
Capital Outlay	-	-	312,400	312,400
Neighborhood Revitalization Rebate	-	5,716	4,224	(1,492)
Total Expenditures	<u>-</u>	<u>5,966</u>	<u>316,624</u>	<u>310,658</u>
Receipts Over (Under) Expenditures	2,861	128,927	(180,904)	309,831
Unencumbered Cash, January 1	279,404	282,265	180,904	101,361
Unencumbered Cash, December 31	<u>\$ 282,265</u>	<u>411,192</u>	<u>-</u>	<u>411,192</u>
<u>SPECIAL ASSESSMENTS</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ -	-	-	-
Expenditures:				
Transfer to General Fund	-	-	4	4
Receipts Over (Under) Expenditures	-	-	(4)	4
Unencumbered Cash, January 1	18	18	4	14
Unencumbered Cash, December 31	<u>\$ 18</u>	<u>18</u>	<u>-</u>	<u>18</u>

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

	2005	2006		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<u>SENIOR CITIZENS</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 81,728	81,861	82,291	(430)
Delinquent Tax	3,133	414	1,000	(586)
Motor Vehicle Tax	14,720	14,533	13,408	1,125
Recreational Vehicle Tax	179	169	160	9
16/20M Vehicle Tax	259	262	226	36
In Lieu of Tax	73	70	-	70
Total Cash Receipts	<u>100,092</u>	<u>97,309</u>	<u>97,085</u>	<u>224</u>
Expenditures:				
Appropriation - Sr. Citizens Center	96,000	96,000	96,000	-
Neighborhood Revitalization Rebate	2,015	3,476	2,571	(905)
Total Expenditures	<u>98,015</u>	<u>99,476</u>	<u>98,571</u>	<u>(905)</u>
Receipts Over (Under) Expenditures	2,077	(2,167)	(1,486)	(681)
Unencumbered Cash, January 1	3,558	5,635	1,486	4,149
Unencumbered Cash, December 31	<u>\$ 5,635</u>	<u>3,468</u>	<u>-</u>	<u>3,468</u>
<u>APPRAISER'S COST</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 208,012	238,817	239,877	(1,060)
Delinquent Tax	7,218	1,022	2,500	(1,478)
Motor Vehicle Tax	34,240	36,886	34,125	2,761
Recreational Vehicle Tax	417	428	408	20
16/20M Vehicle Tax	600	610	575	35
In Lieu of Tax	185	205	-	205
Other	10,517	8,692	-	8,692
Total Cash Receipts	<u>261,189</u>	<u>286,660</u>	<u>277,485</u>	<u>9,175</u>
Expenditures:				
Personal Services	212,281	237,468	228,417	(9,051)
Contractual Services	7,937	11,842	9,500	(2,342)
Commodities	5,902	7,978	9,500	1,522
Capital Outlay	17,207	6,066	33,000	26,934
Neighborhood Revitalization Rebate	5,128	10,141	7,494	(2,647)
Total Expenditures	<u>248,455</u>	<u>273,495</u>	<u>287,911</u>	<u>14,416</u>
Receipts Over (Under) Expenditures	12,734	13,165	(10,426)	23,591
Unencumbered Cash, January 1	31,383	44,117	10,426	33,691
Unencumbered Cash, December 31	<u>\$ 44,117</u>	<u>57,282</u>	<u>-</u>	<u>57,282</u>

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

	2005	2006		Variance -
	Actual	Actual	Budget	Favorable (Unfavorable)
<u>PARKS & RECREATION</u>				
Cash Receipts:				
Alcohol Tax	\$ 384	245	287	(42)
Expenditures:				
Contractual Services	-	-	880	880
Receipts Over (Under) Expenditures	384	245	(593)	838
Unencumbered Cash, January 1	501	885	593	292
Unencumbered Cash, December 31	\$ 885	1,130	-	1,130
<u>EMPLOYEES' BENEFITS</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 1,340,186	1,433,199	1,439,938	(6,739)
Delinquent Tax	40,029	6,269	14,000	(7,731)
Motor Vehicle Tax	256,609	238,981	219,904	19,077
Recreational Vehicle Tax	3,157	2,780	2,631	149
16/20M Vehicle Tax	2,096	4,654	3,703	951
In Lieu of Tax	1,191	1,228	-	1,228
Reimbursements	1,123,252	465,209	530,984	(65,775)
Total Cash Receipts	2,766,520	2,152,320	2,211,160	(58,840)
Expenditures:				
Group Insurance	1,014,942	1,060,969	1,538,728	477,759
Social Security Tax	381,522	399,823	460,000	60,177
Retirement	182,770	218,211	209,000	(9,211)
Workers' Compensation	266,430	157,749	300,000	142,251
Unemployment Insurance	55,187	6,896	25,000	18,104
Flex Account Fees	1,364	2,164	-	(2,164)
Other	5,468	5,468	6,500	1,032
Neighborhood Revitalization Rebate	33,045	60,862	44,984	(15,878)
Total Expenditures	1,940,728	1,912,142	2,584,212	672,070
Receipts Over (Under) Expenditures	825,792	240,178	(373,052)	613,230
Unencumbered Cash, January 1	263,915	1,089,707	873,052	216,655
Unencumbered Cash, December 31	\$ 1,089,707	1,329,885	500,000	829,885

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>HISTORICAL PRESERVATION</u>	2005 Actual	2006		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts:				
Ad Valorem Property Tax	\$ 49,918	51,704	51,891	(187)
Delinquent Tax	1,759	247	600	(353)
Motor Vehicle Tax	8,499	8,861	8,180	681
Recreational Vehicle Tax	104	103	98	5
16/20M Vehicle Tax	143	152	138	14
In Lieu of Tax	44	44	-	44
Total Cash Receipts	60,467	61,111	60,907	204
Expenditures:				
Remittance to Historical Society	58,000	60,000	60,000	-
Neighborhood Revitalization Rebate	1,231	2,196	1,621	(575)
Total Expenditures	59,231	62,196	61,621	(575)
Receipts Over (Under) Expenditures	1,236	(1,085)	(714)	(371)
Unencumbered Cash, January 1	1,884	3,120	714	2,406
Unencumbered Cash, December 31	\$ 3,120	2,035	-	2,035
 <u>SPECIAL ALCOHOL PROGRAM</u>				
Cash Receipts:				
Alcohol Tax Proceeds	\$ 7,982	7,584	8,056	(472)
Expenditures:				
Parks & Recreation	384	245	287	42
General Fund	384	245	287	42
Contractual	3,500	3,499	-	(3,499)
Sheriff's Alcohol Equipment	-	-	87,455	87,455
Total Expenditures	4,268	3,989	88,029	84,040
Receipts Over (Under) Expenditures	3,714	3,595	(79,973)	83,568
Unencumbered Cash, January 1	73,956	77,670	79,973	(2,303)
Unencumbered Cash, December 31	\$ 77,670	81,265	-	81,265

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>HOSPITAL</u>	2005	<u>2006</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Cash Receipts:				
Ad Valorem Property Tax	\$ -	134,695	135,220	(525)
Delinquent Tax	3,632	114	-	114
Motor Vehicle Tax	6,549	-	-	-
Recreational Vehicle Tax	5	-	-	-
In Lieu of Tax	-	115	-	115
16/20M Vehicle Tax	507	-	-	-
Total Cash Receipts	<u>10,693</u>	<u>134,924</u>	<u>135,220</u>	<u>(296)</u>
Expenditures:				
Remittance to Geary Community				
Hospital	11,009	136,595	136,596	1
Neighborhood Revitalization Rebate	-	5,716	4,224	(1,492)
Total Expenditures	<u>11,009</u>	<u>142,311</u>	<u>140,820</u>	<u>(1,491)</u>
Receipts Over (Under) Expenditures	(316)	(7,387)	(5,600)	(1,787)
Unencumbered Cash, January 1	9,468	9,152	5,600	3,552
Unencumbered Cash, December 31	<u>\$ 9,152</u>	<u>1,765</u>	<u>-</u>	<u>1,765</u>

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

	2005	2006		Variance -
	Actual	Actual	Budget	Favorable (Unfavorable)
<u>NCK JUVENILE DETENTION CENTER</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 190,853	189,965	190,823	(858)
Delinquent Tax	7,388	964	2,000	(1,036)
Motor Vehicle Tax	33,051	33,890	31,313	2,577
Recreational Vehicle Tax	401	393	375	18
16/20 M Vehicle Tax	683	586	527	59
In Lieu of Tax	170	163	-	163
Total Cash Receipts	<u>232,546</u>	<u>225,961</u>	<u>225,038</u>	<u>923</u>
Expenditures:				
Appropriations to Center	222,720	222,720	222,720	-
Neighborhood Revitalization Rebate	4,705	8,067	5,961	(2,106)
Total Expenditures	<u>227,425</u>	<u>230,787</u>	<u>228,681</u>	<u>(2,106)</u>
Receipts Over (Under) Expenditures	5,121	(4,826)	(3,643)	(1,183)
Unencumbered Cash, January 1	8,547	13,668	3,643	10,025
Unencumbered Cash, December 31	<u>\$ 13,668</u>	<u>8,842</u>	<u>-</u>	<u>8,842</u>
 <u>COURT TRUSTEE</u>				
Cash Receipts:				
Court Trustee Fees	\$ 850,395	800,219	825,968	(25,749)
Miscellaneous	239	30	68,711	(68,681)
Total Cash Receipts	<u>850,634</u>	<u>800,249</u>	<u>894,679</u>	<u>(94,430)</u>
Expenditures:				
Personal Services	572,402	595,002	596,316	1,314
Contractual Services	126,627	157,270	155,300	(1,970)
Commodities	14,420	13,851	10,750	(3,101)
Capital Outlay	18,999	8,317	4,750	(3,567)
Employee Benefits Reimbursement	189,363	168,177	218,190	50,013
Total Expenditures	<u>921,811</u>	<u>942,617</u>	<u>985,306</u>	<u>42,689</u>
Receipts Over (Under) Expenditures	(71,177)	(142,368)	(90,627)	(51,741)
Unencumbered Cash, January 1	485,841	414,664	433,321	(18,657)
Unencumbered Cash, December 31	<u>\$ 414,664</u>	<u>272,296</u>	<u>342,694</u>	<u>(70,398)</u>

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

	2005	2006		Variance - Favorable (Unfavorable)
	Actual	Actual	Budget	
<u>ENHANCED 911</u>				
Cash Receipts:				
Telephone Surcharges	\$ 91,667	78,970	150,000	(71,030)
Expenditures:				
Contractual Services	91,305	82,140	350,000	267,860
Capital Outlay	-	39,945	103,042	63,097
Total Expenditures	<u>91,305</u>	<u>122,085</u>	<u>453,042</u>	<u>330,957</u>
Receipts Over (Under) Expenditures	362	(43,115)	(303,042)	259,927
Unencumbered Cash, January 1	233,041	233,403	303,042	(69,639)
Unencumbered Cash, December 31	<u>\$ 233,403</u>	<u>190,288</u>	<u>-</u>	<u>190,288</u>
<u>E911 CELL PHONE</u>				
Cash Receipts:				
Telephone Surcharges	\$ 39,189	55,080	40,000	15,080
Expenditures:				
Equipment Purchases	-	-	83,092	83,092
Receipts Over (Under) Expenditures	39,189	55,080	(43,092)	98,172
Unencumbered Cash, January 1	14,092	53,281	43,092	10,189
Unencumbered Cash, December 31	<u>\$ 53,281</u>	<u>108,361</u>	<u>-</u>	<u>108,361</u>
<u>RILEY/GEARY MORTGAGE REVENUE BONDS</u>				
Cash Receipts:				
Collections	\$ 22,180	30,835	9,575	21,260
Expenditures:				
Transfer to General Fund	39,270	61,978	61,978	-
Receipts Over (Under) Expenditures	(17,090)	(31,143)	(52,403)	21,260
Unencumbered Cash, January 1	52,403	35,313	52,403	(17,090)
Unencumbered Cash, December 31	<u>\$ 35,313</u>	<u>4,170</u>	<u>-</u>	<u>4,170</u>

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

	2005	2006		Variance - Favorable (Unfavorable)
	Actual	Actual	Budget	
<u>PBC CLOUD COUNTY CC</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 126,877	120,766	121,313	(547)
Delinquent Tax	4,463	630	1,000	(370)
Motor Vehicle Tax	21,145	22,506	20,807	1,699
Recreational Vehicle Tax	257	261	249	12
16/20M Vehicle Tax	389	376	350	26
In Lieu of Tax	113	104	-	104
CCCC Rent	35,897	47,537	45,000	2,537
Total Cash Receipts	<u>189,141</u>	<u>192,180</u>	<u>188,719</u>	<u>3,461</u>
Expenditures:				
Payments to PBC	191,649	177,739	202,000	24,261
Neighborhood Revitalization Rebate	3,128	5,129	3,790	(1,339)
Total Expenditures	<u>194,777</u>	<u>182,868</u>	<u>205,790</u>	<u>22,922</u>
Receipts Over (Under) Expenditures	(5,636)	9,312	(17,071)	26,383
Unencumbered Cash, January 1	25,061	19,425	17,071	2,354
Unencumbered Cash, December 31	<u>\$ 19,425</u>	<u>28,737</u>	<u>-</u>	<u>28,737</u>
<u>PBC PENNELL - COURTHOUSE</u>				
Cash Receipts:				
Rents	\$ 438,400	438,400	438,400	-
Expenditures:				
Rent to PBC	438,400	438,400	370,500	(67,900)
Receipts Over (Under) Expenditures	-	-	67,900	(67,900)
Unencumbered Cash, January 1	27,023	27,023	107,423	(80,400)
Unencumbered Cash, December 31	<u>\$ 27,023</u>	<u>27,023</u>	<u>175,323</u>	<u>(148,300)</u>

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>SPECIAL LAW ENFORCEMENT*</u>	<u>2005</u>	<u>2006</u>
Cash Receipts:		
Federal Reimbursements	\$ 39,718	52,820
Expenditures:		
Personal Services	24,234	24,976
Capital Outlay	38,329	-
Total Expenditures	<u>62,563</u>	<u>24,976</u>
Receipts Over (Under) Expenditures	(22,845)	27,844
Unencumbered Cash, January 1	88,586	65,741
Unencumbered Cash, December 31	<u>\$ 65,741</u>	<u>93,585</u>
<u>JUVENILE DIVERSION*</u>		
Cash Receipts:		
Fees	\$ 10,511	9,732
Expenditures:		
Commodities	111	-
Contractual Services	7,662	10,552
Total Expenditures	<u>7,773</u>	<u>10,552</u>
Receipts Over (Under) Expenditures	2,738	(820)
Unencumbered Cash, January 1	2,683	5,421
Unencumbered Cash, December 31	<u>\$ 5,421</u>	<u>4,601</u>

* Not Budgeted

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GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>JUVENILE MONITORING GRANT *</u>	<u>2005</u>	<u>2006</u>
Cash Receipts:		
State of Kansas	\$ -	-
Expenditures:		
Contractual	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	3,075	3,075
Unencumbered Cash, December 31	<u>\$ 3,075</u>	<u>3,075</u>
 <u>SPECIAL LAW ENFORCEMENT TRUST*</u>		
Cash Receipts:		
Proceeds from Cases	\$ 106,375	39,345
State of Kansas	195	268
Total Cash Receipts	<u>106,570</u>	<u>39,613</u>
Expenditures:		
Capital Outlay	-	24,915
Miscellaneous	53,213	9,987
Total Expenditures	<u>53,213</u>	<u>34,902</u>
Receipts Over (Under) Expenditures	53,357	4,711
Unencumbered Cash, January 1	19,455	72,812
Unencumbered Cash, December 31	<u>\$ 72,812</u>	<u>77,523</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>KANSAS DEPARTMENT OF CORRECTIONS*</u>	<u>2005</u>	<u>2006</u>
Cash Receipts:		
State of Kansas	\$ 212,172	393,422
Reimbursement from JJA Sanction	193,553	-
Other Receipts	1,397	3,728
Total Cash Receipts	<u>407,122</u>	<u>397,150</u>
Expenditures:		
Personal Services	243,674	237,408
Commodities	16,103	12,820
Contractual Services	57,768	56,398
Capital Outlay	27,994	11,074
Employee Benefits Reimbursement	90,587	77,087
Total Expenditures	<u>436,126</u>	<u>394,787</u>
Receipts Over (Under) Expenditures	(29,004)	2,363
Unencumbered Cash, January 1	124,741	95,737
Unencumbered Cash, December 31	<u>\$ 95,737</u>	<u>98,100</u>
 <u>JUVENILE JUSTICE AUTHORITY - SANCTION*</u>		
Cash Receipts:		
State of Kansas	\$ 543,960	503,650
Reimbursements	35	66
Miscellaneous	6,804	4,028
Total Cash Receipts	<u>550,799</u>	<u>507,744</u>
Expenditures:		
Personal Services	298,063	306,137
Commodities	16,797	19,562
Contractual Services	76,336	68,011
Capital Outlay	33,875	32,498
Employee Benefits Reimbursement	565,895	85,727
Community Corrections Reimbursement	193,553	-
Total Expenditures	<u>1,184,519</u>	<u>511,935</u>
Receipts Over (Under) Expenditures	(633,720)	(4,191)
Unencumbered Cash, January 1	706,906	73,186
Unencumbered Cash, December 31	<u>\$ 73,186</u>	<u>68,995</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>JUVENILE JUSTICE AUTHORITY - PREVENTION*</u>	<u>2005</u>	<u>2006</u>
Cash Receipts:		
State of Kansas	\$ 197,040	152,798
Miscellaneous Reimbursements	<u>13,755</u>	<u>332</u>
Total Cash Receipts	<u>210,795</u>	<u>152,466</u>
Expenditures:		
Personal Services	61,403	89,116
Contractual Services	14,113	34,463
Commodities	10,555	13,135
Capital Outlay	9,341	9,945
Sub-grantee Allocations	36,304	32,960
Employee Benefits Reimbursement	<u>68,934</u>	<u>22,943</u>
Total Expenditures	<u>200,650</u>	<u>202,562</u>
Receipts Over (Under) Expenditures	10,145	(50,096)
Unencumbered Cash, January 1	<u>70,384</u>	<u>80,529</u>
Unencumbered Cash, December 31	<u>\$ 80,529</u>	<u>30,433</u>
<u>COMMUNITY CORRECTION GRANTS*</u>		
Cash Receipts:		
Federal Grants	\$ 17,766	-
Miscellaneous	<u>57,240</u>	<u>44,122</u>
Total Cash Receipts	<u>75,006</u>	<u>44,122</u>
Expenditures:		
Personal Services	27,123	11,461
Contractual Services	47,717	27,651
Commodities	1,072	148
Employee Benefits Reimbursement	<u>122,028</u>	<u>4,597</u>
Total Expenditures	<u>197,940</u>	<u>43,857</u>
Receipts Over (Under) Expenditures	(122,934)	265
Unencumbered Cash, January 1	<u>149,636</u>	<u>26,702</u>
Unencumbered Cash, December 31	<u>\$ 26,702</u>	<u>26,967</u>

* Not Budgeted

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GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>ROAD MACHINERY & EQUIPMENT*</u>	<u>2005</u>	<u>2006</u>
Cash Receipts:		
	\$ -	-
Expenditures:		
Purchase of Machinery	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	19,836	19,836
Unencumbered Cash, December 31	<u>\$ 19,836</u>	<u>19,836</u>
<u>COUNTY ATTORNEY WORTHLESS CHECK*</u>		
Cash Receipts:		
Fees	\$ -	-
Expenditures:		
Contractual Services	-	747
Receipts Over (Under) Expenditures	-	(747)
Unencumbered Cash, January 1	748	748
Unencumbered Cash, December 31	<u>\$ 748</u>	<u>1</u>
<u>EQUIPMENT RESERVE*</u>		
Cash Receipts:		
Transfer from Solid Waste	\$ -	250,000
Expenditures:		
Capital Outlay	-	194,138
Receipts Over (Under) Expenditures	-	55,862
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>55,862</u>

* Not Budgeted

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GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>SHERIFF'S LOCAL LAW ENFORCEMENT BLOCK GRANT*</u>	<u>2005</u>	<u>2006</u>
Cash Receipts:		
	\$ -	-
Expenditures:		
	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	10,572	10,572
Unencumbered Cash, December 31	<u>\$ 10,572</u>	<u>10,572</u>
 <u>EMERGENCY MANAGEMENT GRANT*</u>		
Cash Receipts:		
Federal Grants	\$ -	-
Expenditures:		
	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	4,891	4,891
Unencumbered Cash, December 31	<u>\$ 4,891</u>	<u>4,891</u>
 <u>REGISTER OF DEEDS - TECHNOLOGY*</u>		
Cash Receipts:		
Collections	\$ 43,434	63,156
Expenditures:		
Contractual	-	26,751
Commodities	18,988	9,807
Capital Outlay	-	28,854
Total Expenditures	<u>18,988</u>	<u>65,412</u>
Receipts Over (Under) Expenditures	24,446	(2,256)
Unencumbered Cash, January 1	32,098	56,544
Unencumbered Cash, December 31	<u>\$ 56,544</u>	<u>54,288</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>COUNTY ATTORNEY DRUG FORFEITURE*</u>	<u>2005</u>	<u>2006</u>
Cash Receipts:		
Auction Proceeds	\$ 30,275	26,694
Expenditures:		
Personal Services	24,000	25,740
Miscellaneous	3,681	1,800
Total Expenditures	<u>27,681</u>	<u>27,540</u>
Receipts Over (Under) Expenditures	2,594	(846)
Unencumbered Cash, January 1	<u>7,924</u>	<u>10,518</u>
Unencumbered Cash, December 31	<u>\$ 10,518</u>	<u>9,672</u>
<u>DOMESTIC VIOLENCE COORDINATOR*</u>		
Cash Receipts:		
Miscellaneous	\$ -	-
Expenditures:		
Contractual Services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	<u>7,404</u>	<u>7,404</u>
Unencumbered Cash, December 31	<u>\$ 7,404</u>	<u>7,404</u>
<u>SOLID WASTE ENVIRONMENTAL*</u>		
Cash Receipts:		
Transfer from Solid Waste	\$ -	350,000
Expenditures:		
	-	-
Receipts Over (Under) Expenditures	-	350,000
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>350,000</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>BOND AND INTEREST</u>	2005	2006		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
Cash Receipts:				
Ad Valorem Property Tax	\$ -	205,636	206,449	(813)
Delinquent Tax	2	3	-	3
In Lieu of Tax	-	176	-	176
Transfer from Hospital Improv. Bond	100,000	100,000	100,000	-
Total Cash Receipts	<u>100,002</u>	<u>305,815</u>	<u>306,449</u>	<u>(634)</u>
Expenditures:				
Bond Interest	-	-	200,000	200,000
Transfer to General Fund	109,085	100,037	100,037	-
Neighborhood Revitalization Rebate	-	8,727	6,449	(2,278)
Total Expenditures	<u>109,085</u>	<u>108,764</u>	<u>306,486</u>	<u>197,722</u>
Receipts Over (Under) Expenditures	(9,083)	197,051	(37)	197,088
Unencumbered Cash, January 1	9,123	40	37	3
Unencumbered Cash, December 31	<u>\$ 40</u>	<u>197,091</u>	<u>-</u>	<u>197,091</u>
 <u>HOSPITAL IMPROVEMENT BONDS</u>				
Cash Receipts:				
Sales Tax	\$ -	-	-	-
Expenditures:				
Transfer to Bond & Interest	100,000	100,000	100,000	-
Receipts Over (Under) Expenditures	(100,000)	(100,000)	(100,000)	-
Unencumbered Cash, January 1	410,425	310,425	310,425	-
Unencumbered Cash, December 31	<u>\$ 310,425</u>	<u>210,425</u>	<u>210,425</u>	<u>-</u>
 <u>HOSPITAL IMPROVEMENT 2006 (G.O. BOND)</u>				
Cash Receipts:				
Sales Tax	\$ -	76,555	-	76,555
Interest Income	-	400,473	-	400,473
Total Cash Receipts	<u>-</u>	<u>477,028</u>	<u>-</u>	<u>477,028</u>
Expenditures:				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	477,028	-	477,028
Unencumbered Cash, January 1	-	-	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>477,028</u>	<u>-</u>	<u>477,028</u>

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

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>HOSPITAL G.O. BOND - DEBT RESERVE*</u>	<u>2005</u>	<u>2006</u>
Cash Receipts:		
Bond Proceeds	\$ -	1,000,000
Expenditures:	-	-
Receipts Over (Under) Expenditures	-	1,000,000
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>1,000,000</u>
 <u>LAUREL CANYON ROAD PROJECT*</u>		
Cash Receipts:		
Special Assessments	\$ -	-
Expenditures:		
Reimbursement to Walters/Laurence	256	-
Receipts Over (Under) Expenditures	(256)	-
Unencumbered Cash, January 1	8,505	8,249
Unencumbered Cash, December 31	<u>\$ 8,249</u>	<u>8,249</u>
 <u>ROCKWOOD WEST*</u>		
Cash Receipts:		
Special Assessments	\$ 3,637	3,456
Expenditures:		
Bond Principal	3,000	3,000
Interest Coupons	638	456
Commission & Postage	1	1
Total Expenditures	<u>3,639</u>	<u>3,457</u>
Receipts Over (Under) Expenditures	(2)	(1)
Unencumbered Cash, January 1	2,513	2,511
Unencumbered Cash, December 31	<u>\$ 2,511</u>	<u>2,510</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>COUNTRY MEADOWS*</u>	<u>2005</u>	<u>2006</u>
Cash Receipts:		
Special Assessments	\$ 3,638	4,723
Expenditures:		
Bond Principal	3,000	3,000
Bond Interest	638	456
Commission & Postage	1	1
Total Expenditures	<u>3,639</u>	<u>3,457</u>
Receipts Over (Under) Expenditures	(1)	1,266
Unencumbered Cash, January 1	<u>3,206</u>	<u>3,205</u>
Unencumbered Cash, December 31	<u>\$ 3,205</u>	<u>4,471</u>
<u>MCGEORGE BENEFIT DISTRICT*</u>		
Cash Receipts:		
Special Assessments	\$ 6,168	7,039
Expenditures:		
Bond Principal	2,000	3,000
Bond Interest	4,168	4,040
Commission & Postage	1	1
Total Expenditures	<u>6,169</u>	<u>7,041</u>
Receipts Over (Under) Expenditures	(1)	(2)
Unencumbered Cash, January 1	<u>1,155</u>	<u>1,154</u>
Unencumbered Cash, December 31	<u>\$ 1,154</u>	<u>1,152</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>PRAIRIE VIEW SUBDIVISION*</u>	<u>2005</u>	<u>2006</u>
Cash Receipts:		
Special Assessments	\$ 3,367	3,400
Expenditures:		
Bond Principal	1,400	1,500
Bond Interest	1,967	1,901
Commission & Postage	1	1
Total Expenditures	<u>3,368</u>	<u>3,402</u>
Receipts Over (Under) Expenditures	(1)	(2)
Unencumbered Cash, January 1	230	229
Unencumbered Cash, December 31	<u>\$ 229</u>	<u>227</u>
<u>R.W. WEST #3 NORTH BENEFIT DISTRICT*</u>		
Cash Receipts:		
Special Assessments	\$ 6,021	6,105
Expenditures:		
Bond Principal	2,500	2,700
Bond Interest	3,521	3,405
Commission & Postage	1	1
Total Expenditures	<u>6,022</u>	<u>6,106</u>
Receipts Over (Under) Expenditures	(1)	(1)
Unencumbered Cash, January 1	(56)	(57)
Unencumbered Cash, December 31	<u>\$ (57)</u>	<u>(58)</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>WALTERS/LAURENCE BENEFIT DISTRICT*</u>	<u>2005</u>	<u>2006</u>
Cash Receipts:		
Special Assessments	\$ 6,838	7,400
Laurel Canyon Reimbursement	256	-
Total Cash Receipts	<u>7,094</u>	<u>7,400</u>
Expenditures:		
Bond Principal	3,000	3,000
Bond Interest	4,470	4,349
Commission & Postage	1	1
Total Expenditures	<u>7,471</u>	<u>7,350</u>
Receipts Over (Under) Expenditures	(377)	50
Unencumbered Cash, January 1	(920)	(1,297)
Unencumbered Cash, December 31	<u>\$ (1,297)</u>	<u>(1,247)</u>
 <u>CEDAR ESTATES*</u>		
Cash Receipts:		
Special Assessments	<u>\$ 6,503</u>	<u>6,418</u>
Expenditures:		
Bond Principal	2,000	2,000
Bond Interest	4,419	4,331
Commission & Postage	1	1
Total Expenditures	<u>6,420</u>	<u>6,332</u>
Receipts Over (Under) Expenditures	83	86
Unencumbered Cash, January 1	(684)	(601)
Unencumbered Cash, December 31	<u>\$ (601)</u>	<u>(515)</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>REPLAT ROLLING HILLS*</u>	<u>2005</u>	<u>2006</u>
Cash Receipts:		
Special Assessments	\$ 4,668	4,351
Expenditures:		
Bond Principal	2,000	2,000
Bond Interest	2,351	2,263
Commission & Postage	1	1
Total Expenditures	<u>4,352</u>	<u>4,264</u>
Receipts Over (Under) Expenditures	316	87
Unencumbered Cash, January 1	2,966	3,282
Unencumbered Cash, December 31	<u>\$ 3,282</u>	<u>3,369</u>
 <u>ROCKWOOD EAST #1*</u>		
Cash Receipts:		
Special Assessments	\$ -	3,481
Transfer from Capital Project	-	1,236
Total Cash Receipts	<u>-</u>	<u>4,717</u>
Expenditures:		
Bond Principal	-	900
Bond Interest	-	2,581
Total Expenditures	<u>-</u>	<u>3,481</u>
Receipts Over (Under) Expenditures	-	1,236
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>1,236</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

CAPITAL PROJECT
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>ROCKWOOD EAST #1*</u>	<u>2005</u>	<u>2006</u>
Cash Receipts:		
Special Assessments	\$ 9,839	-
Bond Proceeds	36,100	-
Total Cash Receipts	<u>45,939</u>	<u>-</u>
Expenditures:		
Construction	42,680	-
Bond Issue Costs	2,023	-
Transfer to Debt Service	-	1,236
Total Expenditures	<u>44,703</u>	<u>1,236</u>
Receipts Over (Under) Expenditures	1,236	(1,236)
Unencumbered Cash, January 1	-	1,236
Unencumbered Cash, December 31	<u>\$ 1,236</u>	<u>-</u>
 <u>COUNTRY MEADOWS*</u>		
Cash Receipts:		
Special Assessments	\$ -	5,791
Bond Proceeds	-	60,000
Interest Income	-	43
Total Cash Receipts	<u>-</u>	<u>65,834</u>
Expenditures:		
Construction	-	63,624
Bond Issue Costs	-	2,210
Total Expenditures	<u>-</u>	<u>65,834</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>-</u>
 <u>HOSPITAL CONSTRUCTION 2006 (G.O. BOND)*</u>		
Cash Receipts:		
Bond Proceeds	\$ -	33,000,000
Interest Income	-	14,282
Total Cash Receipts	<u>-</u>	<u>33,014,282</u>
Expenditures:		
Construction	-	2,159,867
Bond Issue Costs	-	116,061
Total Expenditures	<u>-</u>	<u>2,275,928</u>
Receipts Over (Under) Expenditures	-	30,738,354
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>30,738,354</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

ENTERPRISE FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2006

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>WASTE DISPOSAL</u>	2005	2006		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
Cash Receipts:				
User Fees	\$ 893,938	1,187,800	1,500,000	(312,200)
Freon	1,780	1,270	-	1,270
Interest on Idle Funds	3,330	3,435	3,000	435
Total Cash Receipts	<u>899,048</u>	<u>1,192,505</u>	<u>1,503,000</u>	<u>(310,495)</u>
Expenditures:				
Personal Services	11,019	-	22,076	22,076
Contractual Services	781,802	1,107,435	1,410,000	302,565
Commodities	7,833	16,470	70,000	53,530
Capital Outlay	50,052	-	20,000	20,000
Road & Bridge Reimbursement	43,284	52,758	25,000	(27,758)
Noxious Weed Reimbursement	21,900	19,823	18,000	(1,823)
Household Hazardous Waste	31,516	18,835	10,000	(8,835)
Employee Benefit Fund Reimb	5,019	-	8,094	8,094
Transfer to Solid Waste Environmental	-	350,000	350,000	-
Transfer to Equipment Reserve	-	250,000	250,000	-
Total Expenditures	<u>952,425</u>	<u>1,815,321</u>	<u>2,183,170</u>	<u>367,849</u>
Receipts Over (Under) Expenditures	(53,377)	(622,816)	(680,170)	57,354
Unencumbered Cash, January 1	729,911	676,534	829,321	(152,787)
Unencumbered Cash, December 31	<u>\$ 676,534</u>	<u>53,718</u>	<u>149,151</u>	<u>(95,433)</u>

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

GEARY COUNTY, KANSAS

SPECIAL DISTRICT FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>FIRE DISTRICT NO. 1</u>	2005	2006		Variance - Favorable (Unfavorable)
	Actual	Actual	Budget	
<u>OPERATIONS</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 67,147	100,753	99,819	934
Delinquent Tax	492	206	300	(94)
Motor Vehicle Tax	10,625	12,932	12,694	238
Recreational Vehicle Tax	211	290	232	58
16/20M Vehicle Tax	342	387	370	17
Other Receipts	3,905	1,974	-	1,974
Total Cash Receipts	<u>82,722</u>	<u>116,542</u>	<u>113,415</u>	<u>3,127</u>
Expenditures:				
Personal Services	13,872	8,276	15,000	6,724
Utilities	6,341	7,622	14,000	6,378
Gasoline and Oil	6,509	1,120	-	(1,120)
Equipment/Building Upkeep	3,459	16,384	25,000	8,616
Parts and Supplies	3,194	11,972	-	(11,972)
Contractual Services	10,371	11,433	-	(11,433)
Capital Outlay	-	48,840	80,000	31,160
Total Expenditures	<u>43,746</u>	<u>105,647</u>	<u>134,000</u>	<u>28,353</u>
Receipts Over (Under) Expenditures	38,976	10,895	(20,585)	31,480
Unencumbered Cash, January 1	13,835	52,811	20,585	32,226
Unencumbered Cash, December 31	<u>\$ 52,811</u>	<u>63,706</u>	<u>-</u>	<u>63,706</u>

NO-FUND WARRANTS*

Unencumbered Cash, January 1	\$ 687	687
Unencumbered Cash, December 31	<u>\$ 687</u>	<u>687</u>

* Not Budgeted

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

GEARY COUNTY, KANSAS

SPECIAL DISTRICT FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2006
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>WATER DISTRICTS NO. 2 AND 3</u>	2005	2006		Variance -
	Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts:				
Ad Valorem Property Tax	\$ 2,856	3,593	3,693	(100)
Delinquent Tax	-	-	25	(25)
Motor Vehicle Tax	478	303	304	(1)
Recreational Vehicle Tax	23	19	37	(18)
Loan Proceeds	-	35,417	-	35,417
Collections	9,104	8,167	8,000	167
Total Cash Receipts	12,461	47,499	12,059	35,440
Expenditures:				
Personal Services	2,671	3,901	4,500	599
Contractual Services	3,804	791	1,500	709
Electricity	2,241	2,346	2,500	154
Tools, Parts & Supplies	196	1,705	2,500	795
Capital Outlay	-	-	18,436	18,436
Repairs & Maintenance	-	35,417	-	(35,417)
Loan Payment	-	9,605	-	(9,605)
Total Expenditures	8,912	53,765	29,436	(24,329)
Receipts Over (Under) Expenditures	3,549	(6,266)	(17,377)	11,111
Unencumbered Cash, January 1	17,854	21,403	17,377	4,026
Unencumbered Cash, December 31	\$ 21,403	15,137	-	15,137
 <u>LIBRARY</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 28,656	33,032	32,919	113
Delinquent Tax	567	162	300	(138)
Motor Vehicle Tax	6,521	6,112	5,923	189
Recreational Vehicle Tax	110	114	93	21
16/20M Vehicle Tax	235	213	200	13
Total Cash Receipts	36,089	39,633	39,435	198
Expenditures:				
Remittances to Dorothy Bramlage Library	35,000	39,941	40,000	59
Receipts Over (Under) Expenditures	1,089	(308)	(565)	257
Unencumbered Cash, January 1	563	1,652	565	1,087
Unencumbered Cash, December 31	\$ 1,652	1,344	-	1,344

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

GEARY COUNTY, KANSAS

SPECIAL DISTRICT FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2006

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2005)

<u>LAUREL CANYON SEWER DISTRICT</u> <u>A/K/A SEWER DISTRICT NO. 4</u>	2005	2006		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<u>OPERATIONS</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 2,856	3,593	3,693	(100)
Delinquent Tax	-	-	75	(75)
Motor Vehicle Tax	432	303	304	(1)
Recreational Vehicle Tax	23	19	37	(18)
Collections	6,993	7,049	7,000	49
Total Cash Receipts	<u>10,304</u>	<u>10,964</u>	<u>11,109</u>	<u>(145)</u>
Expenditures:				
Personal Services	4,493	5,575	5,000	(575)
Electricity	1,032	1,057	2,000	943
Tools, Parts & Supplies	663	2,774	500	(2,274)
Contractual Services	5,323	6,751	4,000	(2,751)
Capital Outlay	1,465	-	10,820	10,820
Total Expenditures	<u>12,976</u>	<u>16,157</u>	<u>22,320</u>	<u>6,163</u>
Receipts Over (Under) Expenditures	(2,672)	(5,193)	(11,211)	6,018
Unencumbered Cash, January 1	10,131	7,459	11,211	(3,752)
Unencumbered Cash, December 31	<u>\$ 7,459</u>	<u>2,266</u>	<u>-</u>	<u>2,266</u>

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

GEARY COUNTY, KANSAS

AGENCY FUNDS
SUMMARY OF CASH RECEIPTS AND CASH DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2006

FUND	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 10,398,389	20,427,879	18,236,577	12,589,691
Delinquent Personal Tax	86,112	110,099	87,542	108,669
Real Estate Redemptions	426,012	514,430	1,762	938,680
Payments in Lieu of Taxes	10,001	17,500	17,000	10,501
Vehicle Personal Tax	228,540	2,447,752	2,439,910	236,382
Mineral Tax	-	135	135	-
Rent Vehicle Excise Tax	-	28,627	28,627	-
Recreational Vehicle Tax	4,599	25,577	25,917	4,259
Compensating Use Tax	39,155	717,924	718,172	38,907
Motor Vehicle	1,489	1,192,828	1,192,352	1,965
Freedom Park	12,307	850	-	13,157
Victim's Assistance	2,299	-	-	2,299
County School Foundation	114	-	-	114
Cash Short/Over	(1,298)	1,238	1,943	(2,003)
Auto Special	5,325	157,405	144,557	18,173
Prosecuting Attorney	2,348	3,143	3,153	2,338
Bankruptcy	5,371	1,179	1,080	5,470
Delinquent Tax Partial Payment	117	-	117	-
Fish & Game Licenses	11,070	4,981	14,410	1,641
Special Fish & Game	-	204	204	-
Hatchery Fees	70	-	-	70
Stray Animals	735	51	-	786
Neighborhood Revitalization	-	791,572	791,572	-
Escaped Tax	-	213	213	-
Milford Dam Flood Control	-	51,860	51,860	-
Escrow Fees	-	200	-	200
Suspense	531	49,175	49,150	556
Total Distributable Fund	<u>11,233,286</u>	<u>16,775,644</u>	<u>23,806,253</u>	<u>13,971,855</u>
State Funds:				
Educational Building	4,385	153,330	153,200	4,515
Institutional Building	2,133	76,502	76,444	2,191
General	-	33	33	-
Total State Funds	<u>6,518</u>	<u>229,865</u>	<u>229,677</u>	<u>6,706</u>
Subdivision Funds:				
School Districts	70,136	5,273,945	5,253,714	90,367
Townships	2,959	41,151	40,600	3,510
Cemeteries	3,351	29,622	28,138	4,835
Cities	7,352	6,414,727	6,415,225	6,854
Watersheds	1,430	5,837	5,873	1,394
Dwight Fire Dist. No. 6	148	4,139	4,131	156
Wabaunsee Fire & Ambulance	139	6,163	6,151	151
Sewer - Consumer Deposits	225	-	-	225
Total Subdivision Funds	<u>85,740</u>	<u>11,775,584</u>	<u>11,753,832</u>	<u>107,492</u>
Total Agency Funds	<u>\$ 11,325,544</u>	<u>28,781,093</u>	<u>35,789,762</u>	<u>14,086,053</u>

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

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2006

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

Geary County, Kansas, is a municipal corporation governed by an elected three-member board of commissioners. These financial statements present Geary County, Kansas, the primary government, only. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statements do not include the financial data of component units of Geary County, Kansas.

2. Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year of 2006:

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 expend for specified purposes.

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

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

Proprietary Funds:

Enterprise Funds - to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenditures) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges--or where periodic determination of cash receipts, expenditures and/or receipts over expenditures is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2006

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fiduciary Funds:

Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include Expendable Trust Funds and Agency Funds.

3. Regulatory Basis of Accounting

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

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

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

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

5. Budgetary Information

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

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

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2006

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

- Special Law Enforcement
- Special Law Enforcement Trust
- Road Machinery & Equipment
- Equipment Reserve
- County Attorney Worthless Check
- County Attorney Drug Forfeiture
- State & Federal Grants
- Register of Deeds - Technology

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

6. Tax Cycle

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

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at a rate established by the State of Kansas. The interest rate was 9% per annum. This interest is retained by the County.

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

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2006

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Reimbursements

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

NOTE B - DEPOSITS AND INVESTMENTS

As of December 31, 2006, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>		<u>Rating</u>
		<u>Less than 1</u>	<u>1 – 2</u>	
Kansas Municipal Investment Pool	\$ 1,491,008	\$ 1,491,008	\$ -	S&P AAAf/S1+
Morgan Stanley Flexible Agreement Note Receivable	<u>30,505,410</u>	-	<u>30,505,410</u>	Not Available
Total Fair Value	<u>\$ 31,996,418</u>	<u>\$ 1,491,008</u>	<u>\$ 30,505,410</u>	

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

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

K.S.A. 10-131 authorizes the investment of bond proceeds, one of which is in investment agreements with, or other obligations of, a financial institution whose obligations at the time of investment are in one of the three highest rating categories as reported by either Moody's investor services or Standard and Poor's corporation. The County entered into an agreement with Morgan Stanley Flexible Agreements Inc. (MSFAI) to invest the proceeds of the \$34 million hospital bond issue not currently needed for the construction project. In exchange for the bond proceeds, MSFAI issued an unsecured promissory note to the County to repay the principal with interest at the rate of 5.152% per annum. The note balance at December 31, 2006 was \$30,505,410. Bond counsel is of the opinion that the investment with MSFAI qualifies as an authorized investment under this statute.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments with any bank, savings and loan association or savings bank are adequately secured under K.S.A. 9-1402 and 9-1405. There are no security requirements for other investments under Kansas statute. However, in the event that the rating of MSFAI is downgraded below "A" by Standard & Poor's Ratings Group or below "A2" by Moody's Investors Service, Inc., the investment agreement requires MSFAI to repay the promissory note or transfer to

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

a third-party collateral agent United States Treasury securities or Federal Agency securities as calculated per the investment agreement. We were unable to obtain a rating for MSFAI. The County's allocation of investments as of December 31, 2006, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Kansas Municipal Investment Pool	5%
Morgan Stanley Flexible Agreements Inc.	95%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2006.

At December 31, 2006, the County's carrying amount of deposits was \$23,013,108 and the bank balance was \$23,333,099. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$315,296 was covered by federal depository insurance and the balance of \$23,017,803 was collateralized with securities held by the pledging financial institutions' agents in the 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, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments with any bank, savings and loan association or savings bank to be adequately secured.

At December 31, 2006, the County had invested \$1,491,008 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE C - COMPLIANCE WITH KANSAS STATUTES

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

Budget Law Compliance:

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

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE C - COMPLIANCE WITH KANSAS STATUTES (Continued)

For the year ended December 31, 2006, the following funds are in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
Road & Bridge	\$ 173,091
Extension Council	2,396
4-H Club	138
Animal Shelter	1,350
Mental Health	1,099
Mental Retardation	679
Senior Citizens	905
Historical Preservation	575
Hospital	1,491
NCK Juvenile Detention Center	2,106
PBC Pennell – Courthouse	67,900
Water District No. 2 & 3	24,329

Cash Basis Compliance:

K.S.A. 10-1113 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose.

For the year ended December 31, 2006, the following funds are in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
R.W. West #3 North Benefit District	\$ 58
Walters/Laurence Benefit District	1,247
Cedar Estates	515

NOTE D – CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Expenditures</u> <u>To Date</u>	<u>Project</u> <u>Authorization</u>
Hospital Project	\$ 2,275,928	\$ 34,000,000

NOTE E - DEFINED BENEFIT PENSION PLAN

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

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2006

NOTE E - DEFINED BENEFIT PENSION PLAN (Continued)

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KPERS employer rate established for January through June 2006 is 4.61% and 4.81% for the remainder of the year. Geary County employer contributions to KPERS for the years ending December 31, 2006, 2005, and 2004 were \$218,046, \$182,366 and \$149,609, respectively, equal to the statutory required contributions for each year.

NOTE F – DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457. The plan is jointly administered by Public Employees Benefit Services Corporation (PEBSCO) and Hartford Life Insurance Company. The plan is available to all employees and permits them to defer a portion of their salary until future years. The County does not contribute to the plan.

NOTE G - INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Road & Bridge	K.S.A. 10-1113	\$ 50,108
Auto Special	General	K.S.A. 8-145	5,325
Bond & Interest	General	K.S.A. 10-117a	100,037
Riley/Geary Mortgage Rev	General	K.S.A. 10-117a	61,978
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	10,000
Hospital Improvement Bond	Bond & Interest	K.S.A. 10-117a	100,000
Solid Waste	Solid Waste Environmental	K.S.A. 65-3415a	350,000
Solid Waste	Equipment Reserve	K.S.A. 19-119	250,000

NOTE H – LITIGATION

As of December 14, 2007 the County is a party to various claims, none of which is expected to have a material effect on the entity.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE I - LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2006, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Series 1993 A, Rockwood West	6.08%	5/1/1993	44,308	5/1/2008	\$ 9,000	-	3,000	(3,000)	6,000	456
Series 1993 B, Country Meadows	6.08%	5/1/1993	45,652	5/1/2008	9,000	-	3,000	(3,000)	6,000	456
Series 2000, McGeorge Benefit	6.25 - 7.15%	3/3/2000	66,740	9/1/2020	59,000	-	3,000	(3,000)	56,000	4,040
Series A, 2001, RW West #3	4.50 - 5.90%	4/15/2001	71,600	11/1/2021	64,200	-	2,700	(2,700)	61,500	3,405
Series B, 2001, Prairie View	4.50 - 6.00%	4/15/2001	39,300	11/1/2021	35,200	-	1,500	(1,500)	33,700	1,901
Series C, 2001, Walters/Laurence	3.90 - 5.30%	12/15/2001	94,000	11/1/2022	88,000	-	3,000	(3,000)	85,000	4,349
Series A, 2002, Rolling Hills	3.90 - 5.50%	5/1/2002	49,000	11/1/2022	44,000	-	2,000	(2,000)	42,000	2,263
Series B, 2002, Cedar Estates	3.90 - 5.50%	5/1/2002	89,125	11/1/2022	84,000	-	2,000	(2,000)	82,000	4,331
Convention Center Contract	0.00%	12/17/2002	1,500,000	12/31/2023	1,350,000	-	75,000	(75,000)	1,275,000	-
Convention Center Contract - CVB	0.00%	12/17/2002	1,500,000	12/31/2023	900,000	-	50,000	(50,000)	850,000	-
Series 2005, Rockwood East #1	7.25%	10/6/2005	36,100	10/1/2025	-	36,100	900	35,200	35,200	2,581
Series 2006, Hospital Bonds	3.50 - 6.50%	9/1/2006	34,000,000	9/1/2031	-	34,000,000	-	34,000,000	34,000,000	-
Series 2006 B, Country Meadows	5.33%	11/15/2006	60,000	4/1/2006	-	60,000	-	60,000	60,000	-
Total Bonded Indebtedness					2,642,400	34,096,100	146,100	33,950,000	36,592,400	23,782
Other Debt:										
Central Nat'l-Water District 2 & 3	5.25%	10/10/2006	35,417	11/15/2009	-	35,417	9,417	26,000	26,000	189
Compensated Absences					274,428	1,104	-	1,104	275,532	-
Total Long-Term Debt					\$ 2,916,828	34,132,621	155,517	33,977,104	36,893,932	23,971

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE I - 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:

PRINCIPAL	Year										Total
	2007	2008	2009	2010	2011	2012-2016	2017-2021	2022-2026	2027-2031		
General Obligation Bonds:											
Series 1993 A, Rockwood West	\$ 3,000	3,000	-	-	-	-	-	-	-	-	6,000
Series 1993 B, Country Meadows	3,000	3,000	-	-	-	-	-	-	-	-	6,000
Series 2000, McGeorge Benefit	3,000	3,000	3,000	3,000	3,000	20,000	21,000	-	-	-	56,000
Series A, 2001, RW West #3	2,800	3,000	3,100	3,300	3,400	20,000	25,900	-	-	-	61,500
Series B, 2001, Prairie View	1,500	1,600	1,700	1,800	1,900	11,000	14,200	-	-	-	33,700
Series C, 2001, Walters/Laurence	4,000	4,000	4,000	4,000	4,000	26,000	32,000	7,000	-	-	85,000
Series A, 2002, Rolling Hills	2,000	2,000	2,000	2,000	2,000	13,000	15,000	4,000	-	-	42,000
Series B, 2002, Cedar Estates	4,000	4,000	4,000	4,000	4,000	24,000	31,000	7,000	-	-	82,000
Convention Center Contract	75,000	75,000	75,000	75,000	75,000	375,000	375,000	150,000	-	-	1,275,000
Convention Center Contract - CVB	50,000	50,000	50,000	50,000	50,000	250,000	250,000	100,000	-	-	850,000
Series 2005, Rockwood East #1	900	1,000	1,100	1,100	1,200	7,500	10,800	11,600	-	-	35,200
Series 2006, Hospital Bonds	-	175,000	385,000	450,000	520,000	3,795,000	6,150,000	9,195,000	13,330,000	-	34,000,000
Series 2006 B, Country Meadows	-	1,000	2,000	2,000	2,000	15,000	17,000	21,000	-	-	60,000
Other Debt:											
Central Nat'l-Water District 2 & 3	8,221	8,659	9,120	-	-	-	-	-	-	-	26,000
Total Principal	157,421	334,259	540,020	596,200	666,500	4,556,500	6,941,900	9,495,600	13,330,000	-	36,618,400
INTEREST											
General Obligation Bonds:											
Series 1993 A, Rockwood West	274	91	-	-	-	-	-	-	-	-	365
Series 1993 B, Country Meadows	274	91	-	-	-	-	-	-	-	-	365
Series 2000, McGeorge Benefit	3,847	3,652	3,455	3,257	3,058	11,563	3,836	-	-	-	32,668
Series A, 2001, RW West #3	3,278	3,145	3,001	2,851	2,689	10,664	4,631	-	-	-	30,259
Series B, 2001, Prairie View	1,830	1,758	1,680	1,596	1,506	5,952	2,579	-	-	-	16,901
Series C, 2001, Walters/Laurence	4,220	4,040	3,857	3,674	3,485	14,053	6,991	371	-	-	40,691
Series A, 2002, Rolling Hills	2,172	2,077	1,981	1,884	1,786	7,272	3,523	220	-	-	20,915
Series B, 2002, Cedar Estates	4,239	4,050	3,858	3,664	3,468	14,023	7,043	385	-	-	40,730
Convention Center Contract	-	-	-	-	-	-	-	-	-	-	-
Convention Center Contract - CVB	-	-	-	-	-	-	-	-	-	-	-
Series 2005, Rockwood East #1	2,552	2,487	2,414	2,335	2,255	9,824	6,663	2,175	-	-	30,705
Series 2006, Hospital Bonds	1,620,256	1,620,256	1,608,881	1,583,856	1,554,606	7,167,231	5,746,406	3,952,744	1,582,456	-	26,436,692
Series 2006 B, Country Meadows	-	5,978	3,091	2,985	2,878	12,126	8,022	2,905	-	-	37,985
Other Debt:											
Central Nat'l-Water District 2 & 3	1,384	946	485	-	-	-	-	-	-	-	2,815
Total interest	1,644,326	1,648,571	1,632,703	1,606,102	1,575,731	7,252,708	5,789,694	3,958,800	1,582,456	-	26,691,091
Total Principal and interest	\$ 1,801,747	1,982,830	2,172,723	2,202,302	2,242,231	11,809,208	12,731,594	13,454,400	14,912,456	-	63,309,491

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE I - LONG-TERM DEBT (Continued)

The Geary County Convention and Visitors Bureau (CVB) agreed to contribute \$50,000 annually to the City of Junction City for the Convention Center until the bonds used to fund the development are paid or retired. Contingent payments are also required under this agreement once annual gross receipts of Transient Guest Tax exceed \$300,000. The CVB is required to remit one-half of those receipts which exceed \$300,000 to the City up to a maximum of \$25,000 annually, i.e., the maximum annual contribution of \$75,000 would be required when receipts of Transient Guest Tax equal or exceed \$350,000 for that year. 2006 receipts totaled \$421,762 resulting in a debt payment of \$75,000. The long-term liabilities presented above do not include the contingent payments.

NOTE J - COMPENSATED ABSENCES

On September 5, 2006 the County amended its leave policies to an hourly accrual basis for all employees to accommodate a new payroll program. The County's policy regarding vacation leave allows employees to accumulate vacation time based on hours worked per week and years of continuous service as follows:

Years of Continuous <u>Service</u>	Vacation Accrual Per Pay Period <u>37.5 hrs/week</u>	Maximum Accrual for <u>37.5 hrs/week</u>	Vacation Accrual Per Pay Period <u>40 hrs/week</u>	Maximum Accrual for <u>40 hrs/week</u>
Less than one year	5.75 hours	-	6 hours	-
1 to 10	9.50 hours	150 hours	10 hours	160 hours
10 to 15	11.25 hours	180 hours	12 hours	192 hours
Over 15	15.00 hours	225 hours	16 hours	240 hours

Regular part-time employees working more than 20 hours per week but less than 37.5 hours per week will earn vacation leave as follows:

Years of Continuous <u>Service</u>	Vacation Accrual Per Pay Period <u>Per Pay Period</u>	Maximum Accrual <u>Accrual</u>
Less than one year	3 hours	36 hours
1 to 10	5 hours	80 hours
10 to 15	6 hours	96 hours
Over 15	8 hours	120 hours

Movement to a new vacation earning category occurs on the first of the pay period following the anniversary of employment that entitles the employee to the new earning category.

Vacation leave is earned by the pay period and may not be taken until the first of the pay period following accrual. Non-exempt employees' vacation leave may be taken in no less than one hour increments. Exempt employees' vacation leave may be taken in no less than one-half of a day increments. Upon termination of employment an employee is entitled to pay for unused accrued vacation leave not to exceed the maximum accrual for years of service listed above. With the required departmental approvals and subject to departmental budget constraints, an employee may be allowed to sell a portion of the unused vacation leave back to the County for cash.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE J - COMPENSATED ABSENCES (Continued)

The County's policy regarding sick leave allows employees to accumulate sick leave time based on hours worked per week and years of continuous service as follows:

Years of Continuous <u>Service</u>	Sick Leave Accrual Per Pay Period <u>37.5 hrs/week</u>	Sick Leave Accrual Per Pay Period <u>40 hrs/week</u>
Less than one year	3.75 hours	4 hours
1 to 10	7.50 hours	8 hours
10 to 15	9.50 hours	10 hours
Over 15	11.25 hours	12 hours

Regular part-time employees working more than 20 hours per week but less than 37.5 hours per week will earn sick leave as follows:

Years of Continuous <u>Service</u>	Sick Leave Accrual Per Pay Period <u>Per Pay Period</u>
Less than one year	2 hours
1 to 10	4 hours
10 to 15	5 hours
Over 15	6 hours

Movement to a new sick leave earning category occurs on the first of the pay period following the anniversary of employment that entitles the employee to the new earning category. Upon retirement, employees that are KPERS eligible are compensated at their current rate of pay for the lesser of one-third of the sick leave accrued or 30 days.

The County has estimated the dollar amount of accumulated vacation for all employees at December 31, 2006 of \$246,761 and accumulated sick leave expected to be paid to employees eligible to retire after December 31, 2006 of \$28,771. The net effect of all increases and decreases in compensated absences for the year was an increase of \$1,104.

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

NOTE K - 2005 FINANCIAL DATA

The amounts shown for 2005 in the financial statements are included where practicable, only to provide a basis for comparison with 2006, and are not intended to present all information necessary for a fair presentation in accordance with accounting principles generally accepted in the United States of America.

Rounding variances may exist between amounts reported for the 2005 calendar year in these financial statements and the amounts reported in the 2005 audited financial statements.

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2006

NOTE K - 2005 FINANCIAL DATA (Continued)

The Rockwood East #1 capital project fund was incorrectly reported in the 2005 financial statements as Rockwood West #1.

The fund type of the Library has been changed from Special Revenue to Special District.

The long-term debt balance at the beginning of the year was restated to reflect the Convention and Visitors Bureau (CVB) debt on the Convention Center Contract with the City of Junction City.

NOTE L – RELATED PARTY TRANSACTIONS

The Geary County Public Building Commission and the Geary Community Hospital are component units of Geary County, Kansas. Geary County, Kansas rents the facilities built by the Commission for an amount sufficient to cover the debt service payments made by the Commission. The rents are not calculated as arm's-length transactions. The lease agreements also require the lessees to purchase insurance to cover the risk of loss of the facilities.

The Geary County Convention and Visitors Bureau also rents a facility from Geary County, Kansas for \$1,500 per month. The rent is calculated as an arm's-length transaction.

NOTE M – LEASES

Geary County, Kansas has entered into operating leases with Geary County Public Building Commission for the Courthouse/Pennell Building, Cloud County College Campus buildings, Geary County Office Building, Detention Center Expansion and the expansion and the renovation of the Geary Community Hospital facilities (Hospital Project). Geary County, Kansas subsequently entered into a sublease agreement with Cloud County Community College for the college campus buildings. The leases expire when the bonds which were used to construct the facilities have been retired. The final bond payments on the Courthouse/Pennell, Cloud County Community College, Geary County Office Building, Detention Center Expansion and Hospital Project bonds are March 1, 2017, June 1, 2007, February 1, 2017, August 1, 2026, and August 1, 2031 respectively.

The following is a schedule by years of minimum future rentals on non-cancelable operating leases as of December 31, 2006:

Year Ending December 31:	
2007	\$ 1,154,212
2008	1,140,765
2009	1,140,765
2010	1,140,765
2011	1,140,765
2012-2016	6,191,815
2017-2021	4,052,733
2022-2026	3,826,043
2027-2031	<u>2,070,393</u>
Total minimum future rentals*	<u>\$ 21,858,256</u>

GEARY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2006

NOTE M – LEASES (Continued)

All of the lease agreements, except for the Hospital Project, include a stipulation that within 30 days after receipt of written notice, the lessee is obligated to pay any additional rent deemed payable by the Commission. There have been no such additional rents assessed since the inception of the leases.

* This amount does not include contingent rentals which may be received under the college facilities lease which is based upon the number of credit hours of instruction given by the college during the preceding school year.

NOTE N - RISK MANAGEMENT

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

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

NOTE O – 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. Geary County, Kansas pays 50% of a single premium for each retiree until age 65; the retiree is responsible for the balance. During the year ended December 31, 2006, one retiree participated in this plan and the local government paid \$2,319 in premiums for the retiree. Any remaining subsidy to retirees due to the plan's level premium structure has not been quantified in these financial statements.

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

NOTE P – RISKS

As discussed in Note B, the County has invested the proceeds of the \$34 million hospital bond issue not currently needed for the construction project in an unsecured note receivable with Morgan Stanley Flexible Agreements, Inc. (MSFAI). In the event that MSFAI's rating falls below a prescribed level, the County can within 10 days demand repayment of the note receivable or require MSFAI to transfer certain securities to a third-party collateral agent. The County has not been monitoring the rating of MSFAI. As of the report date, we were also unable to obtain a rating for MSFAI.